

STEP UP MCR

England & Wales · Charity number 1191495

Details

Other names STEP UP

Status Registered

Legal form Charitable company

Company number [12467282](#)

Registered 2020-09-28

Register [View on the Charity Commission register](#)

Contact

Address The Resonance Centre
The Old School House
Clayton Street
Manchester
M11 4EA

Phone 07584556989

Email hello@stepupmcr.org

Website www.stepupmcr.org

Activities

Objects: 3.1 THE CHARITY'S OBJECTS ARE TO PROMOTE FOR THE BENEFIT OF THE PUBLIC AND IN PARTICULAR, BUT NOT LIMITED TO, THE AREA OF BENEFIT, INCLUDING:3.1.1 THE PROMOTION FOR THE BENEFIT OF THE PUBLIC OF URBAN REGENERATION IN AREAS OF SOCIAL AND ECONOMIC DEPRIVATION (AND IN PARTICULAR IN THE AREA OF BENEFIT AND SURROUNDING AREAS) BY ALL OR ANY OF THE FOLLOWING MEANS;3.1.1.1 THE RELIEF OF FINANCIAL HARDSHIP;3.1.1.2 THE RELIEF OF UNEMPLOYMENT;3.1.1.3 THE ADVANCEMENT OF EDUCATION, TRAINING OR RETRAINING, PARTICULARLY OF UNEMPLOYED PEOPLE, AND PROVIDING UNEMPLOYED PEOPLE WITH WORK EXPERIENCE;3.1.1.4 THE PROVISION OF FINANCIAL ASSISTANCE, TECHNICAL ASSISTANCE OR BUSINESS ADVICE OR CONSULTANCY OR OTHER CHARITABLE HELP IN ORDER TO PROVIDE TRAINING AND EMPLOYMENT OPPORTUNITIES FOR UNEMPLOYED PEOPLE IN CASES OF FINANCIAL OR OTHER CHARITABLE NEED THROUGH HELP:-(I) TO ENABLE PEOPLE TO SET UP THEIR OWN BUSINESS OR (II) TO EXISTING BUSINESSES;3.1.1.5 THE CREATION OF TRAINING AND EMPLOYMENT OPPORTUNITIES BY THE PROVISION OF WORKPLACE, BUILDING AND / OR LAND FOR USE ON FAVOURABLE TERMS;3.1.1.6 THE MAINTENANCE, IMPROVEMENT OR PROVISION OF PUBLIC AMENITIES;3.1.1.7 THE PROVISION OF RECREATIONAL FACILITIES FOR THE PUBLIC AT LARGE OR THOSE WHO BY REASON OF THEIR YOUTH, AGE, INFIRMITY OR DISABLEMENT, POVERTY OR SOCIAL AND ECONOMIC CIRCUMSTANCES, HAVE NEED OF SUCH FACILITIES;3.1.1.8 THE PROVISION OF OFFICE AND MEETING SPACE FOR NON-PROFIT MAKING ORGANISATIONS AND INDIVIDUALS; AND3.1.1.9 SUCH OTHER MEANS AS MAY FROM TIME TO TIME BE DETERMINED SUBJECT TO THE PRIOR WRITTEN CONSENT OF THE CHARITY COMMISSION FOR ENGLAND AND WALES.3.1.2 THE DEVELOPMENT OF CAPACITY AND SKILLS OF MEMBERS OF SOCIALLY AND ECONOMICALLY DISADVANTAGED COMMUNITIES WITHIN THE AREA OF BENEFIT AND SURROUNDING AREAS IN SUCH A WAY THAT THEY ARE BETTER ABLE TO IDENTIFY, AND HELP MEET, THEIR NEEDS AND TO PARTICIPATE MORE FULLY IN SOCIETY; AND3.1.3 THE PROMOTION OF SOCIAL INCLUSION BY PREVENTING PEOPLE FROM BECOMING SOCIALLY EXCLUDED, RELIEVING THE NEEDS OF THOSE WHO ARE SOCIAL EXCLUDED AND ASSISTING THEM TO INTEGRATE INTO SOCIETY (AND FOR THE PURPOSE OF THIS CLAUSE 'SOCIALLY EXCLUDED' MEANS BEING EXCLUDED FROM SOCIETY, OR PART OF SOCIETY, AS A RESULT OF BEING A MEMBER OF A SOCIALLY AND ECONOMICALLY DEPRIVED COMMUNITY).

Activities: Step Up MCR is a grant making organisation that supports a range of Charitable Activities that support the five ways to wellbeing. We support community development, and local giving that helps people Connect, Be Active, Take Notice, Keep Learning and to Give. We provide services to support more impactful and collaborative giving to meet the needs of the communities we work with.

Classification

- **How:** Makes Grants To Organisations, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, Economic/community Development/employment
- **Who:** Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Manchester City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£124,162	£126,879	-	-
2024-03-31	£130,412	£113,101	-	-
2023-03-31	£125,058	£124,808	-	-
2022-03-31	£129,901	£89,936	-	-
2021-03-31	£82,956	£697	-	-

Trustees

Name	Role	Appointed
Angela Martin		2021-01-20
Christos Kottis		2025-04-09
Dave Knott		2024-10-21
Dr Paula Turner		2021-01-11
Matthew Rix		2026-03-29
Thomas Joseph Frederick Woodcock		2023-03-15
Yasmin Amelia Clarke		2023-03-27

STEP UP MCR

England & Wales - Charity number 1191495

Accounts

Company registered number 12467282
Registered charity number 1191495

Step Up MCR

Financial Statements

for the period ended 31st March 2024

Step Up MCR

Report of the Board of Directors for the period ended 31st March 2024

Reference and Administrative Information

Charity name	Step Up MCR
Charity Registration Number	1191495
Company Registration Number	12467282
Registered Office	The Resonance Centre The Old School House Clayton Street Manchester England M11 4EA

Trustees

Thomas Frederic Joseph Woodcock	Chair
Dave Knott	Treasurer – appointed 21 October 2024
Gurjinder Singh Kang	Treasurer – resigned 20 October 2024
Angela Martin	
Dr Paula Louise Turner	
James Scott Vandeventer	
Christopher Richard John	
Yasmin Amelia Clarke	
Anton Schultz	Resigned 20 February 2024
Thomas Waring	Resigned 20 February 2024

Key Management Personnel	Nicole Hope	Programme manager and secretary
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Independent Examiner

Paul Cowham FCA
Withington Works
Withington Baths
30 Burton Road
Manchester, M20 3EB

Bankers

CAF Bank
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

Step Up MCR
Report of the Trustees
For the period ended 31 March 2024

The trustees, who are also directors for the purposes of company law, have pleasure in presenting their report and the unaudited financial statements of the charity for the period ended 31st March 2024.

Charitable Objects

1. The Charity's Objects are to promote for the benefit of the public and of the community of, and in particular but not limited to, the Area of Benefit, including:

1. the promotion for the benefit of the public of urban regeneration in areas of social and economic deprivation (and in particular in the Area of Benefit and surrounding areas) by all or any of the following means;

i. the relief of financial hardship;

ii. the relief of unemployment;

iii. the advancement of education, training or retraining, particularly of unemployed people, and providing unemployed people with work experience;

iv. the provision of financial assistance, technical assistance or business advice or consultancy or other charitable help in order to provide training and employment opportunities for unemployed people in cases of financial or other charitable need through help:- (i) to enable people to set up their own business or (ii) to existing businesses;

v. the creation of training and employment opportunities by the provision of workplace, building and / or land for use on favourable terms;

vi. the maintenance, improvement or provision of public amenities;

vii. the provision of recreational facilities for the public at large or those who by reason of their youth, age, infirmity or disablement, poverty or social and economic circumstances, have need of such facilities;

viii. the provision of office and meeting space for non-profit making organisations and individuals; and

ix. such other means as may from time to time be determined subject to the prior written consent of the Charity Commission for England and Wales.

2. the development of capacity and skills of members of socially and economically disadvantaged communities within the Area of Benefit and surrounding areas in such a way that they are better able to identify, and help meet, their needs and to participate more fully in society; and

3. the promotion of social inclusion by preventing people from becoming socially excluded, relieving the needs of those who are social excluded and assisting them to integrate into society (and for the purpose of this clause 'socially excluded' means being excluded from society, or part of society, as a result of being a member of a socially and economically deprived community)

Step Up MCR

Report of the Board of Directors for the period ended 31 March 2024

Activities

Step Up MCR is a place based giving charity operating in the North Manchester wards Ancoats & Beswick and Clayton & Openshaw. Through the power of local giving, we grow community-led health and wellbeing projects making a real difference to people's lives so that everybody feels happy, healthy and at home in our city.

Our work looks to create more resilient communities and address local inequalities by boosting community activity, raising aspirations and increasing health and wellbeing. We achieve this by brokering support between community projects and those wanting to give back, and creating spaces for people to discuss and gain support for community-led projects. In promoting local giving, we recognise that anybody can give back to the community- whether its time, money, resources, skills, knowledge or space.

In the year beginning April 1st 2023-24, we received funding from The National Lottery Community Fund's Reaching Communities programme which enabled us to double our staff team. We recruited a new Neighbourhood Connector in September 2023 to work alongside our Programme Manager. With funding secured for the next three years, we dedicated greater resource to our community offer and engaged new audiences in our work. We held successful community engagement events for over 1,000 people, and grew our bank of locally supported projects from around 30 groups to over 80. Increasing the size of the organisation also gave us the capacity to develop our business giving models and explore participatory grant making approaches.

Since starting, our Neighbourhood Connector has grown Step Up MCR's offer to communities by establishing a Peer Support Network of over 40 North Manchester community projects and residents. The network was launched in January 2024 and has included support sessions in Safeguarding, Emergency First Aid, Bid Writing and Mental Health Awareness. We have plans to expand this going into 2024-25, bringing in businesses to deliver sessions through social value commitments. Between January- March, sessions supported over 90 unique beneficiaries.

In the last year, we have worked to engage communities through our community newspaper delivered quarterly to 11,300 households and community venues across Ancoats & Beswick and Clayton & Openshaw, and through our arts-led approach. In July 2023, we held our Dream Big Beswick event with funding from We Love MCR and Manchester City Council. Dream Big Beswick was a colourful and jam-packed event showcasing the community spirit of Beswick. Working with our supported projects, The East Manchester Academy, Handmade Productions and other local partners, we were able to hold a full day of activities for the local community featuring music, art, spray painting, podcasting, football, laughter yoga, puppetry and more. We held the event at a local school, enabling over 500 people to make the most of the parade and activities on offer.

Another successful engagement event this year gave us an opportunity to explore participatory grant making. In December 2023 we launched our Step Forward Fund in partnership with Manchester Local Care Organisation and MCRactive. We created a funding pot of £8,000 for community health and wellbeing projects in Ancoats & Beswick and Clayton & Openshaw, inviting anyone with a good idea to pitch for £2,000 towards their health and activities. We received 18 applications and shortlisted eight groups, shifting power to local people to decide how the funding would be invested in their neighbourhoods. The event took place just before Christmas at the Hallé St. Peter's in Ancoats with around 300 attendees. The successful pitches included a young people's football team in Beswick, a local running club in Ancoats, a boxing and fitness class in Clayton, and a men's mental health support group in Openshaw.

Additionally, in making grants to local health and wellbeing projects, we created a new Neighbourhood Health Fund to invest into community-led projects. The funding of £10,000 was created to support Heart Health (hypertension) and Bowel Health (bowel cancer screening) at a neighbourhood level. The funding has been launched and to break down barriers to accessing health funding, we have planned drop-ins with local health practitioners to support groups to apply, offered one-to-one support and

gave application feedback after submissions. The funding will be awarded by a panel of local health experts and community partners.

Our business giving profile has also been a step-change for us in the last year. In October 2023, Step Up MCR salvaged hundreds of items of office furniture to support 18 North Manchester community organisations with free donations. Working alongside Go Green Managed Services (GGMS), we rescued a 40ft lorry full of furniture from landfill to benefit over 20 community organisations in North Manchester. In growing our business profile, we also held a 'Step Up Your Social Impact Event' in March 2024 which led to us growing our 'Giving Back Days', a service matching businesses to local volunteer opportunities. We plan to continue growing our 'Giving Back Days' into 2024-25.

Step Up MCR

Report of the Board of Directors

for the period ended 31 March 2024

Grant making

Community grants awarded in the year

Project	Amount	Description	Notes
Evermore	£793	Environmental school project for Beswick.	Project put on pause due to ill health. Funding not yet distributed.
Drywave CIC	£5,000	Music and wellbeing project for young people in recovery from drugs and alcohol in Clayton.	£5,000 was committed in Crowdfunder match funding, however the project did not reach its target and could not go ahead. The funding was returned to our grants budget.
Newleaf Foundation	£3,280	Weekly healthy hot meals and community lounge in Beswick.	
The Halle	£2,500	Singing for wellbeing workshops Ancoats & Beswick and Clayton & Openshaw.	
Ancoats Run Club	£2,000	Training accreditation for weekly run club leaders.	
Beswick CFC	£2,000	Equipment and training costs for Beswick football team.	
The Beacon Centre/ The Yard Boxing	£2,000	Equipment and storage costs for The Yard boxing and fitness classes at The Beacon Centre.	
Directions for Men	£2,000	Men's mental health support sessions in Openshaw.	

The Inspirational Women	£1,000	Women's support group in Beswick.	
FungALL CIC	£2,000	Mushroom farming initiative to be based at BUG Garden in Beswick.	
Salvation Army	£1,000	Fitness sessions for older people in Openshaw.	
Total Grants Awarded - £23,573			
Amended Total Expenditure- £17,780			

Step Up MCR's policy on grant making allows the charity to support charitable and non-charitable organisations, and individuals, to grow community-led projects.

- Grants must meet any specific funding priorities set by the Trustees.
- Proof of public benefit, assessed in grant applications, reviewed by the Advisory Panel and Board.
- Personal or private benefits must be declared in applications for grants, and justified as secondary to any public benefit.
- Proposals must be considered by Advisory Panel, and any views regarding community support and public benefit must be taken into account by the Trustees when making decisions.
- Advisory Panel and Board members must declare any conflicts of interest during decision making.
- Provision of Identification to enable appropriate anti-fraud checks to take place.
- Agreement must be signed by duly authorised recipient, and terms must specify funds used for charitable purposes relevant to Step Up MCR's stated objectives.
- Status of organisations, and details provided must match those on public registers. E.g. information on details for companies will be checked against Companies House records.
- Applicant must be able to demonstrate links to the local community, e.g. as local resident, employee, or active volunteer.
- Applicant must be able to provide evidence of community support and consultation.
- Applicant must be able to provide evidence of need relevant to the proposed activity.
- Proof of asset lock provisions in governing document for any applications relating to assets.

Step Up MCR
Report of the Board of Directors
for the period ended 31 March 2024

Policy on social investment including programme related investment

Step Up MCR has produced a Social Investment Policy to support the establishment and maintenance of two Endowment Funds, the Step Up MCR Infinite Fund and the Step Up MCR Impact Fund. The Endowment funds will create capital sums for investment that can create a sustainable source of income for the charity's objectives, creating a lasting legacy to support the neighbourhoods Step Up MCR operates in. The Endowment funds will look to generate investment in local communities with short and long term impact. The Policy sets out Trustee responsibilities, Investment Objectives, Investment Targets and Risk. Trustees will appoint a Fund Manager to ensure investments are made to ethical companies, including in organisations aligning with so-called ESG (environmental, social, and governance) standards of transparency.

Staff and Volunteers

Step Up MCR has two full time staff members, including a Programme Manager and Neighbourhood Connector. Our Programme Manager is responsible for leading on the delivery and developing Step Up MCR as an organisation in line with our purpose and vision, while our Neighbourhood Connector works on our Community Offer, engagement and events.

We are supported by eight Trustees, not including our Programme Manager who acts as Secretary to the Board. Our Board of Trustees gained two new Trustees in 2024, with two others stepping down. Anton Schultz left as Board Treasurer after five years of dedicated service, without which the organisation would not be what it is today. Thomas Waring stepped down as Trustee and was replaced by Thea Monk, while Gurjinder Kang filled our Treasurer position.

Our Programme Manager co-ordinates bi-monthly Advisory Panel meetings with 16 members, including local residents, partners and businesses. The panel provides a reference group that is well connected to local public agencies, business and local residents. The panel includes partners One Manchester, Manchester Local Care Organisation, MCRactive, Manchester City Council, Manchester Settlement, Mosscafe St. Vincent's, CGL, Ancoats Urban Village, The Resonance Centre, Canal & Rivers Trust, and others.

Step Up MCR

Report of the Board of Directors for the period ended 31 March 2024

Achievements and Performance

We are proud to have grown our local giving profile and engaged more residents and businesses in our work in 2023-24. We have tested new approaches and launched new programmes of work. All of our activity has boosted health and wellbeing, increased skills and knowledge, brought people in communities together, and increased local pride in Ancoats & Beswick and Clayton & Openshaw.

Our key achievements include:

- A successful application to Reaching Communities, supporting us to double our staff team and recruit a Neighbourhood Connector. We are also proud to have maintained funding relationships with Manchester Local Care Organisation, MCRActive, One Manchester, Mosscares St. Vincent's and Manchester City Council.
- Hosting successful community events attracting over 1,000 members of the community.
- Shifting power to communities through our Step Forward Fund event attended by over 300 members of the public, making £8,000 of investments to local community-led health and wellbeing initiatives.
- Establishing our Peer Support Network supporting over 90 people with development support, capacity building, training and connections over three months.
- Investing over £145k into community projects through four Crowdfunder campaigns since 2020.
- Supporting over 80 community projects with local giving support.
- Investing £102k in local community grants since 2020 through 31 community grants.
- Supporting Max Trax, a community-led cycle track project in Openshaw, to receive planning permission for the build of the track and cycle repair hub in 2024. Since our 2021 Crowdfunder campaign which raised over £87,000 for Max Trax, we have continued to work with local partners to secure the additional funding required to build the track.

Financial Review

We are grateful to our partners for the support to help Step Up MCR establish. We ended the year with a healthy bank balance, primarily consisting of restricted funds to support delivery and community projects as well as funding to support us with core costs into the coming year.

We would like to thank the following organisations and people for their financial and in-kind support to develop our organisation and grow grassroots community campaigns:

- Manchester Local Care Organisation
- Manchester Active
- One Manchester
- Manchester City Council
- Mosscares St. Vincent's
- Great Places
- Anton Shultz, a long-standing member of the Board who has been central to our success

Reserves Policy

Our reserves policy is to maintain three months of operating costs in order to provide a cash-flow buffer so we can remain solvent when faced with unknown costs.

We recognise that we are a growing organisation and that our necessary reserves are likely to increase each year. Our levels of reserves will be reviewed quarterly by the board, and regularly assessed based on an up-to-date risk register.

The level of free reserves held by the charity as at 31 March 2024 was £21,136. This is total reserves less restricted funds, less fixed assets less designated funds.

Step Up MCR
Report of the Board of Directors
for the period ended 31 March 2024

Governance and structure

Governance

The organisation is a registered charity (no. 1191495) and a company limited by guarantee (no. 12467282). Its governing document is the Memorandum and articles of association

Board of Trustees

An overall majority decision must be made by the sitting Board of Trustees in the appointment of new Board members. Members must provide a written application form, observe a Board meeting and be invited to complete a Members Details form if welcome to join the Board.

Risk management

The Trustees have reviewed the major risks to which the charity is exposed, and put in place procedures to manage those risks.

Related parties

Angela Martin serves on the board as an independent Trustee and is also employed by Manchester Active (MCRactive). MCRactive have a service level agreement with Step Up MCR. Angela Martin has declared this interest with both Step Up MCR and MCRactive. Although there is no direct benefit as a volunteer trustee, to manage any conflict, Angela Martin is not involved in any decisions regarding MCRactive's financial support for Step Up MCR.

Step Up MCR
Report of the Board of Directors
for the period ended 31 March 2023

Statement of Board of Directors responsibilities

The Board of Directors is responsible for preparing the Report of the Board of Directors and the financial statements in accordance with applicable law and regulations.

Company law requires the Board of Directors to prepare financial statements for each financial year. Under that law the Board of Directors has elected to prepare the financial statements in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities). Under company law the Board of Directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and the income and expenditure of the charitable company for that period. In preparing these financial statements the Board of Directors is required to:

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

The Board of Directors is responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose at any time the financial position of the charitable company and to enable it to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Members of the Board of Directors, who are directors for the purposes of company law, and trustees for the purposes of charity law, who served during the period and up to the date of this report are set out on page 1.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (issued in March 2005) and in accordance with the provisions applicable to companies subject to the small companies' regime of the Companies Act 2006.

Approved by the Board of Directors on and signed on its behalf by:

Independent Examiner's Report to the Trustees of Step Up MCR

I report to the charity trustees on my examination of the accounts of the Company for the period ended 31 March 2024.

Responsibilities and basis of report

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

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

Independent examiner's statement

I have completed my examination.

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

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

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

Paul Cowham FCA DChA
Withington Works
Withington Baths
30 Burton Road
Manchester, M20 3EB

Step Up Mcr
Statement of Financial Activities
(including Income and Expenditure account)
for the period ended 31 March 2024

	Note	Unrestricted funds £	Restricted funds £	Total funds 2024 £	Total funds 2023 £
Income					
Donations and legacies	3	2,713	5,874	8,587	309
Grants and charitable contracts	4	23,218	98,400	121,618	60,000
Fees and other income	-	-	-	-	-
Investments	5	207	-	207	-
Total income		26,138	104,274	130,412	60,309
Expenditure					
Charitable activities	6	33,911	79,190	113,101	124,808
Total expenditure		33,911	79,190	113,101	124,808
Net income/(expenditure) for the year	9	(7,773)	25,084	17,311	(64,499)
Transfer between funds		-	-	-	-
Net movement in funds for the year		(7,773)	25,084	17,311	(64,499)
Reconciliation of funds					
Total funds brought forward		28,909	93,565	122,474	66,843
Total funds carried forward		21,136	118,649	139,785	2,344

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

Step Up Mcr
Company number 12467282
Balance sheet as at 31 March 2024

	Note	2024		2023	
		£	£	£	£
Fixed assets					
Tangible assets	-		-		-
Total fixed assets			-		-
Current assets					
Debtors	14	15,600		10,000	
Cash at bank and in hand		129,171		115,470	
Total current assets		144,771		125,470	
Liabilities					
Creditors: amounts falling due in less than one year	15	(4,986)		(2,996)	
Net current assets			139,785		122,474
Total assets less current liabilities			139,785		122,474
Creditors: amounts falling due after more than one year	16		-		-
Net assets			139,785		122,474
Funds of the charity					
Restricted income funds	16		118,649		93,565
Unrestricted income funds	17		21,136		28,909
Total charity funds			139,785		122,474

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

Directors' responsibilities:

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

These accounts are prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The notes on pages 13 to 21 form part of these accounts.

Approved by the trustees on and signed on their behalf by:

Name

Signed

Step Up Mcr

Notes to the accounts for the period ended 31 March 2024

1 Accounting policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 section 1A.

Step Up Mcr meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b Reconciliation with previous Generally Accepted Accounting Practice

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required. No such restatement was required.

c Preparation of the accounts on a going concern basis

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

There are no key judgments which the trustees have made which have a significant effect on the accounts.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

Step Up Mcr

Notes to the accounts for the period ended 31 March 2024 (continued)

d Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

e Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised; refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

f Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

g Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

Step Up Mcr

Notes to the accounts for the period ended 31 March 2024 (continued)

O Expenditure and irrecoverable VAT

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

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

i Operating leases

Operating leases are leases in which the title to the assets, and the risks and rewards of ownership, remain with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

j Tangible fixed assets

The charity does not currently own any fixed assets.

m Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

n Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

o Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

p Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic

q Pensions

The charity does not currently operate a pension scheme.

Step Up Mcr

Notes to the accounts for the period ended 31 March 2024 (continued)

2 Legal status of the charity

The charity is a company limited by guarantee registered in England and Wales and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The registered office address is disclosed on page 1.

3 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2024 £	Unrestricted £	Restricted £	Total 2023 £
Donations	1,513	-	1,513	309	-	309
Crowdfunder	-	4,837	4,837	-	-	-
Donations, Max	-	-	-	-	-	-
Tracks Campaign	-	1,037	1,037	-	25,774	25,774
Resonance centre	-	-	-	-	36,994	36,994
Gift aid	1,200	-	1,200	1,904	-	1,904
Total	2,713	5,874	8,587	309	-	309

4 Income from charitable activities

	Unrestricted £	Restricted £	Total 2024 £	Unrestricted £	Restricted £	Total 2023 £
Grant income						
Active communities						
Network	1,000	-	1,000	-	-	-
National Lottery						
Community Fund		5,000	5,000	-	-	-
Great Places	2,000	-	2,000	-	-	-
MCC work and skills	-	-	-	10,000	-	10,000
MLCO	-	30,000	30,000	10,000	20,000	30,000
MSV Housing Group	5,000	-	5,000	5,000	-	5,000
One Manchester	300	9,900	10,200	-	-	-
Manchester Active	14,000	5,000	19,000	15,000	-	15,000
Reaching						
Communities England	-	45,000	45,000	-	-	-
We Love MCR	-	3,500	3,500	-	-	-
Other income						
Earned income	918	-	918	-	-	-
Total	23,218	98,400	121,618	40,000	20,000	60,000

Step Up Mcr

Notes to the accounts for the period ended 31 March 2024 (continued)

5 Investment income

	Unrestricted £	Restricted £	2024 £	<i>Unrestricted</i> £	<i>Restricted</i> £	2023 £
Income from bank deposits	207	-	207	77	-	-
	207	-	207	77	-	-

All of the charity's investment income arises from money held in interest bearing deposit accounts. All investment income is unrestricted.

6 Analysis of expenditure on charitable activities

	Total 2024 £	Total 2023 £
General office costs and overheads	2,629	1,536
Staff costs	57,597	40,942
Travel and accommodation	1,054	1,197
Staff and volunteer expenses and training	635	1,542
Rent	4,483	-
Marketing and communications	17,290	8,985
Professional fees	348	8,136
Other project costs	9,892	6,449
Grants payable	18,323	55,171
Other governance costs		
Independent examination	850	850
	113,101	124,808
	2024 £	2024 £
Restricted expenditure	79,190	(118,649)
Unrestricted expenditure	33,911	243,457
	113,101	124,808

Step Up Mcr

Notes to the accounts for the period ended 31 March 2024 (continued)

8 Grants Payable

During the year, the charity awarded 11 grants totalling £23,573 to 11 different organisations. Support costs associated with grant giving were £7,943.

9 Net income/(expenditure) for the year

This is stated after charging/(crediting):	2024 £	2023 £
Depreciation	-	-
Independent examiner's remuneration		
- accountancy	450	450
- independent examination	400	400
- Quickbooks training and support	-	-
	<u> </u>	<u> </u>

10 Staff costs

Staff costs during the year were as follows:

	2024 £	2023 £
Wages and salaries	53,449	36,720
Social security costs	388	1,174
Employers pension contributions	3,760	3,048
	<u> </u>	<u> </u>
	<u>57,597</u>	<u>40,942</u>

No employee has employee benefits in excess of £60,000 (2023: Nil).

The average number of staff employed during the period was 2 (2023: 1).

The average full time equivalent number of staff employed during the period was 2 (2023: 1).

The key management personnel of the charity comprise the trustees and the Project Manager. The total employee benefits of the key management personnel of the charity were £41,035 (2023: £39,768).

Step Up Mcr

Notes to the accounts for the period ended 31 March 2024 (continued)

11 Trustee remuneration and expenses, and related party transactions

Neither the trustees nor any persons connected with them received any remuneration. Two trustees received were reimbursed travel and accommodation expenses during the year of £303.50 (2023: Nil).

Aggregate donations from related parties were £nil (2023: £nil).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2023: nil).

12 Government grants

No government grants are recognised in the accounts.

13 Corporation tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

14 Debtors

	2024 £	2023 £
Trade and grant debtors	14,400	10,000
Prepayments and accrued income	1,200	-
	<hr/>	<hr/>
	15,600	10,000
	<hr/> <hr/>	<hr/> <hr/>

15 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors and accruals	1,305	850
Taxation and social security costs	3,681	2,146
	<hr/>	<hr/>
	4,986	2,996
	<hr/> <hr/>	<hr/> <hr/>

Step Up Mcr

Notes to the accounts for the period ended 31 March 2024 (continued)

16 Analysis of movements in restricted funds

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2024 £
Crowdfunder	-	4,837	-	-	4,837
Max Trax Campaign	78,211	1,037	(5,130)	-	74,118
Manchester Local Care Organisation	15,354	30,000	(28,880)	-	16,474
One Manchester Community Grant	-	9,900	-	-	9,900
MSV Housing	-	5,000	-	-	5,000
National Lottery Community Fund	-	5,000	(5,000)	-	-
Reaching Communities England	-	45,000	(36,680)	-	8,320
We Love Mcr	-	3,500	(3,500)	-	-
	93,565	104,274	(79,190)	-	118,649
Previous reporting period	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2023 £
Resonance Campaign	-	36,994	(36,994)	-	-
Great Places	500	-	-	(500)	-
Max Trax Campaign	54,957	25,774	(2,520)	-	78,211
Manchester Local Care	10,000	20,000	(14,646)	-	15,354
Manchester Local Care Organisation – community grants	3,045	-	(3,045)	-	-
One Manchester Community Grant	3,729	-	(3,729)	-	-
Manchester Active – c/o One	10,520	-	-	(10,520)	-
	82,751	82,768	(60,934)	(11,020)	93,565
Total					

Manchester Active and Manchester Local Care Organisations provided grant funding to One Manchester while they were hosting the Step Up Project. Following the establishment of Step Up as an independent charity these funds were subsequently transferred to Step Up Manchester with consent, and restricted in accordance with the original funding terms and conditions.

Step Up Mcr

Notes to the accounts for the period ended 31 March 2024 (continued)

17 Analysis of movement in unrestricted funds

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers £	As at 31 March 2024 £
General fund	28,909	26,138	(33,911)		21,136
Beacon Centre Designated Fund	-	-	-		-
One Manchester Core funding for 2022-23	-	-			-
	28,909	26,138	(33,911)	-	21,136

Previous reporting period	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers £	31 March 2023 £
General fund	9,727	42,290	(34,874)	11,766	28,909
Beacon Centre Designated Fund	746	-	-	(746)	-
One Manchester Core funding for 2022-23	29,000	-	(29,000)	-	-
	39,473	42,290	(63,874)	11,020	28,909

General fund The free reserves of the charity

18 Analysis of net assets between funds

	General fund £	Designated funds £	Restricted funds £	Total £
Tangible fixed assets	-	-	-	-
Net current assets/(liabilities)	46,220	-	93,565	139,785
Total	46,220	-	93,565	139,785

STEP UP MCR

England & Wales - Charity number 1191495

Accounts

Step Up MCR

Financial Statements

for the period ended 31st March 2023

Step Up MCR

Report of the Board of Directors for the period ended 31st March 2023

Reference and Administrative Information

Charity name Step Up MCR
Charity Registration Number 1191495
Company Registration Number 12467282
Registered Office The Resonance Centre
The Old School House
Clayton Street
Manchester
England
M11 4EA

Trustees

Nicole Hope	Secretary
Angela Martin	
Anton Schultz	Treasurer
Dr Paula Louise Turner	
James Scott Vandeventer	
Thomas Waring	
Christopher Richard John	
Yasmin Amelia Clarke	
Thomas Frederic Joseph Woodcock	Chair
Gary Loftus	Resigned 1 October 2022

Independent Examiner

Paul Cowham FCA
Green Fish Resource Centre
46-50 Oldham Street
Manchester
M1 4LE

Bankers

CAF Bank
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

Step Up MCR
Report of the Trustees
For the period ended 31 March 2023

The trustees, who are also directors for the purposes of company law, have pleasure in presenting their report and the unaudited financial statements of the charity for the period ended 31st March 2023.

Charitable Objects

1. The Charity's Objects are to promote for the benefit of the public and of the community of, and in particular but not limited to, the Area of Benefit, including:
 1. the promotion for the benefit of the public of urban regeneration in areas of social and economic deprivation (and in particular in the Area of Benefit and surrounding areas) by all or any of the following means;
 - i. the relief of financial hardship;
 - ii. the relief of unemployment;
 - iii. the advancement of education, training or retraining, particularly of unemployed people, and providing unemployed people with work experience;
 - iv. the provision of financial assistance, technical assistance or business advice or consultancy or other charitable help in order to provide training and employment opportunities for unemployed people in cases of financial or other charitable need through help:- (i) to enable people to set up their own business or (ii) to existing businesses;
 - v. the creation of training and employment opportunities by the provision of workplace, building and / or land for use on favourable terms;
 - vi. the maintenance, improvement or provision of public amenities;
 - vii. the provision of recreational facilities for the public at large or those who by reason of their youth, age, infirmity or disablement, poverty or social and economic circumstances, have need of such facilities;
 - viii. the provision of office and meeting space for non-profit making organisations and individuals; and
 - ix. such other means as may from time to time be determined subject to the prior written consent of the Charity Commission for England and Wales.
 2. the development of capacity and skills of members of socially and economically disadvantaged communities within the Area of Benefit and surrounding areas in such a way that they are better able to identify, and help meet, their needs and to participate more fully in society; and
 3. the promotion of social inclusion by preventing people from becoming socially excluded, relieving the needs of those who are social excluded and assisting them to integrate into society (and for the purpose of this clause 'socially excluded' means being excluded from society, or part of society, as a result of being a member of a socially and economically deprived community)

Step Up MCR

Report of the Board of Directors for the period ended 31 March 2023

Activities

Step Up MCR is a place based giving charity for Manchester. We operate in the wards Ancoats & Beswick and Clayton & Openshaw with an evolutionary purpose to unleash the unlimited potential that exists in neighbourhoods. By bringing people together from within the community, we aim to make the most of our combined resources, energy, and skills for the benefit of local people.

Our work looks to create more resilient communities and address local inequalities by boosting community activity, raising aspirations and increasing health and wellbeing. We achieve this by brokering support between community projects and those wanting to give back, and creating spaces for people to discuss and gain support for community-led projects. In promoting local giving, we recognise that anybody can give back to the community- whether its time, money, resources, skills, knowledge or space.

While the last year has largely focussed on income generation and sustainability, Step Up MCR has gone from strength to strength in growing our organisation and supporting local communities in 2022-23. Our Board of Trustees grew by four, including a new Board Chair role, bringing in new skills and expertise in areas like sustainability, business planning and strategic partnerships, as well as equity, diversity and inclusion. Importantly, two of our Board members are North Manchester residents, driving the organisation forward with our communities leading the way on both our Board and Advisory Panel.

We made the most of our £15,000 community grants budget, almost quadrupling our £10,000 investment into a Crowdfunder campaign to establish a community health and wellbeing hub in Clayton. The Resonance Centre Crowdfunder raised £39,236, enabling the centre to operate a full timetable of activities and events for over 170 local people each week, including yoga, meditation, dance, drumming, and more.

We are now working with over 25 residents to grow and develop their community initiatives. We have created opportunities for local people to grow their skills, knowledge and increase the capacity of grassroots organisations. All Step Up MCR community projects have benefitted from wider support to grow their offer, including local connections, tailored case work, access to opportunities, fundraising support and promotion. We have worked with Flourish Together CIC, Manchester City Council, The Connectives and other providers to offer project development through one to one intensive mentoring, group workshops and training.

We supported a BAME-led organisation, Newleaf Foundation CIO, with a £500 start-up grant to offer 'Crafting for Wellbeing' sessions to bring the local community together and reduce social isolation following on from the Covid-19 pandemic. Marcelina received 12 hours of one capacity building and bid writing support and attended group development workshops. With Step Up MCR's support, Newleaf Foundation raised over £25,000 in grants from local and national funders in their first year.

We have also worked to engage communities through an arts-led approach. We have published three community newspapers and distributed to 11,300 households across Ancoats & Beswick and Clayton & Openshaw. Our paper has a reach of over 33,000 people and is a great way to provide a platform to community-led ideas and projects seeking local support and shout out about good examples of place based giving.

We deliver exciting creative engagement projects that engage with people in their communities and increase local pride. We use arts and culture as a hook to engage people in conversations and unearth or inspire bright ideas for new community projects. This year, we commissioned a number of arts-led projects including The Caravan Gallery's 'Pride of Place Project' in Openshaw. The yellow gallery on wheels worked to create an exhibition of Openshaw with a lasting publication. We held engagement events through the spring of 2022 and launched the month long exhibition at Manchester Settlement.

Step Up MCR
Report of the Board of Directors
for the period ended 31 March 2023

Grant making

Community grants awarded in the year

Community Project	Description	Grant Award Amount
The Resonance Centre	Matched community donations up to £10,000 on a Crowdfunder campaign to support with The Resonance Centre's management costs. The Resonance Centre is a health and wellbeing hub in Clayton.	£10,000
The Really Wild Ones	We supported a Clayton resident to set up The Really Wild Ones Forest school by paying for a forest school accreditation course.	£900
Newleaf Foundation	A 12 week Crafting for Wellbeing project supporting isolated communities in Openshaw to connect.	£500
PD Coaching	Supported Beswick community football coach, PD Coaching, with website design and set-up costs https://www.pdcoachingmcr.co.uk/	£400

Step Up MCR's policy on grant making allows the charity to support charitable and non-charitable organisations, and individuals, to grow community-led projects.

- Grants must meet any specific funding priorities set by the Trustees.
- Proof of public benefit, assessed in grant applications, reviewed by the Advisory Panel and Board.
- Personal or private benefits must be declared in applications for grants, and justified as secondary to any public benefit.
- Proposals must be considered by Advisory Panel, and any views regarding community support and public benefit must be taken into account by the Trustees when making decisions.
- Advisory Panel and Board members must declare any conflicts of interest during decision making.
- Provision of Identification to enable appropriate anti-fraud checks to take place.
- Agreement must be signed by duly authorised recipient, and terms must specify funds used for charitable purposes relevant to Step Up stated objectives.
- Status of organisations, and details provided must match those on public registers. E.g. information on details for companies will be checked against Companies House records.
- Applicant must be able to demonstrate links to the local community, e.g. as local resident, employee, or active volunteer.
- Applicant must be able to provide evidence of community support and consultation.
- Applicant must be able to provide evidence of need relevant to the proposed activity.
- Proof of asset lock provisions in governing document for any applications relating to assets.

Step Up MCR

Report of the Board of Directors for the period ended 31 March 2023

Policy on social investment including programme related investment

Step Up MCR has produced a Social Investment Policy to support the establishment and maintenance of two Endowment Funds, the Step Up MCR Infinite Fund and the Step Up MCR Impact Fund. The Endowment funds will create capital sums for investment that can create a sustainable source of income for the charity's objectives, creating a lasting legacy to support the neighbourhoods Step Up MCR operates in. The Endowment funds will look to generate investment in local communities with short and long term impact. The Policy sets out Trustee responsibilities, Investment Objectives, Investment Targets and Risk. Trustees will appoint a Fund Manager to ensure investments are made to ethical companies, including in organisations aligning with so-called ESG (environmental, social, and governance) standards of transparency.

Staff and Volunteers

Step Up MCR has one full time employee. Our Programme Manager is responsible for leading on the delivery and developing Step Up MCR as an organisation in line with our purpose and vision. Our Programme Manager co-ordinates bi-monthly Advisory Panel meetings with 16 members, including local residents, partners and businesses. The panel provides a reference group that is well connected to local public agencies, business and local residents. The panel includes partners like One Manchester, Manchester Local Care Organisation, MCRactive, Manchester City Council, Manchester Settlement, Mosscafe St. Vincent's, The Royal Exchange Theatre, Active Communities Network, The Resonance Centre, Canal & Rivers Trust, and others.

Our Board of Trustees gained four new members in 2022-23, including a new Board Chair. Two of our newest Trustees are North Manchester residents.

Achievements and Performance

! !
Through the power of local giving, Step Up MCR has grown a number of community-led projects and initiatives in 2022-23. All of our activity has boosted health and wellbeing, increased skills and knowledge, brought people in communities together, and increased local pride in Ancoats & Beswick and Clayton & Openshaw.
!

Key achievements this year included:

- Hosting our third successful Crowdfunder campaign for The Resonance Centre, leveraging £39,236 into local communities through a match funding investment of £10,000. The Crowdfunder raised the funds needed to cover the organisation's Centre Manager costs while it increased its opening hours to offer more health and wellbeing activities to the local community. The funding was invaluable to the centre through the cost of living crisis and hike in fuel costs.
- Investing £68,359 and leveraging £135,729 into local communities through match funding and Crowdfunder campaigns since 2020.
- Commissioning 64 hours of one-to-one capacity building support for local community projects, including seven development workshops in; Social Enterprise Showcase, Business Planning & Sustainability, Budgeting and Pricing, Bidwriting, Good Governance, Impact Measurement and Social Value attended by 133 people.
-

Step Up MCR

Report of the Board of Directors for the period ended 31 March 2023

- Gaining the support of two new funding partners. Manchester City Council's Work & Skills team agreed to fund our work for £10,000 and Mosscares St.Vincent's awarded £5,000.
- Bringing on Board four new Board members, including a Board Chair and two members from the local community.
- Commissioning The Caravan Gallery to deliver the 'Pride of Place Openshaw' project, bringing communities together to celebrate and define Openshaw.
- Holding a strategic away day and bringing together our Board and Advisory Panel to set the future direction of the organisation.

Financial Review

We are grateful to our partners for the support to help Step Up MCR establish. We ended the year with a healthy bank balance, primarily consisting of restricted funds to support delivery and community projects as well as funding to support us with core costs into the coming year.

We would like to thank the following organisations for their financial and in-kind support to develop our organisation and grow grassroots community campaigns:

- One Manchester
- Manchester Active
- Manchester Local Care Organisation
- Manchester City Council
- Mosscares St.Vincent's
- Travis Perkins
- Sport England
- The National Emergencies Trust
- BAM
- Everyone who donated to our Crowdfunder appeals

Reserves Policy

!

Our reserves policy is to maintain three months of operating costs in order to provide a cash-flow buffer so we can remain solvent when faced with unknown costs.

We recognise that we are a growing organisation and that our necessary reserves are likely to increase each year. Our levels of reserves will be reviewed quarterly by the board, and regularly assessed based on an up-to-date risk register.

The level of free reserves held by the charity as at 31 March 2023 was £28,909. This is total reserves less restricted funds, less fixed assets less designated funds.

Step Up MCR

Report of the Board of Directors for the period ended 31 March 2023

Governance and structure

Governance

The organisation is a registered charity (no. 1191495) and a company limited by guarantee (no. 12467282). Its governing document is the Memorandum and articles of association

Board of Trustees

An overall majority decision must be made by the sitting Board of Trustees in the appointment of new Board members. Members must provide a written application form, observe a Board meeting and be invited to complete a Members Details form if welcome to join the Board.

Risk management

The Trustees have reviewed the major risks to which the charity is exposed, and put in place procedures to manage those risks.

Related parties

Anton Schultz serves on the board as an independent Trustee and is also employed by One Manchester. One Manchester have a service level agreement with Step Up MCR. Anton Schultz has declared this interest with both Step Up MCR with One Manchester. Although there is no direct benefit as a volunteer trustee, to manage this conflict, Anton Schultz is not involved in any decisions regarding One Manchester's financial support for Step Up MCR.

Angela Martin serves on the board as an independent Trustee and is also employed by Manchester Active (MCRactive). MCRactive have a service level agreement with Step Up MCR. Angela Martin has declared this interest with both Step Up MCR and MCRactive. Although there is no direct benefit as a volunteer trustee, to manage any conflict, Angela Martin is not involved in any decisions regarding MCRactive's financial support for Step Up MCR.!

Step up Mcr
Report of the Board of Directors
for the period ended 31 March 2022

Statement of Board of Directors responsibilities

The Board of Directors is responsible for preparing the Report of the Board of Directors and the financial statements in accordance with applicable law and regulations.

Company law requires the Board of Directors to prepare financial statements for each financial year. Under that law the Board of Directors has elected to prepare the financial statements in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities). Under company law the Board of Directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and the income and expenditure of the charitable company for that period. In preparing these financial statements the Board of Directors is required to:

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

The Board of Directors is responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose at any time the financial position of the charitable company and to enable it to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Members of the Board of Directors, who are directors for the purposes of company law, and trustees for the purposes of charity law, who served during the period and up to the date of this report are set out on page 1.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (issued in March 2005) and in accordance with the provisions applicable to companies subject to the small companies' regime of the Companies Act 2006.

Approved by the Board of Directors on ^{03/11/23} and signed on its behalf by:



Christopher John, Secretary

Independent Examiner's Report to the Trustees of Step Up MCR

I report to the charity trustees on my examination of the accounts of the Company for the period ended 31 March 2023.

Responsibilities and basis of report

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

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

Independent examiner's statement

I have completed my examination.

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

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

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

Paul Cowham

Paul Cowham FCA DChA
Green Fish Resource Centre
46 – 50 Oldham Street
Manchester
M4 1LE

3 Nov 2023

Step Up Mcr
Statement of Financial Activities
(including Income and Expenditure account)
for the period ended 31 March 2023

	Note	Unrestricted funds £	Restricted funds £	Total funds 2023 £	Total funds 2022 £
Income					
Donations and legacies	3	2,213	62,768	64,981	2,466
Grants and charitable contracts	4	40,000	20,000	60,000	72,054
Fees and other income	-	-	-	-	-
Investments	5	77	-	77	-
Total income		42,290	82,768	125,058	74,520
Expenditure					
Charitable activities	6	63,874	60,934	124,808	89,936
Total expenditure		63,874	60,934	124,808	89,936
Net income/(expenditure) for the year	8	(21,584)	21,834	250	(15,416)
Transfer between funds		11,020	(11,020)	-	-
Net movement in funds for the year		(10,564)	10,814	250	(15,416)
Reconciliation of funds					
Total funds brought forward		39,473	82,751	122,224	82,259
Total funds carried forward		28,909	93,565	122,474	66,843

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

Step Up Mcr
Company number 12467282
Balance sheet as at 31 March 2023

	Note	2023		2022	
		£	£	£	£
Fixed assets					
Tangible assets	-		-		-
			<hr/>		<hr/>
Total fixed assets			-		-
Current assets					
Debtors	13	10,000		39,000	
Cash at bank and in hand		115,470		85,465	
		<hr/>		<hr/>	
Total current assets		125,470		124,465	
Liabilities					
Creditors: amounts falling due in less than one year	14	(2,996)		(2,241)	
		<hr/>		<hr/>	
Net current assets			122,474		122,224
			<hr/>		<hr/>
Total assets less current liabilities			122,474		122,224
Creditors: amounts falling due after more than one year	15		-		-
			<hr/>		<hr/>
Net assets			122,474		122,224
			<hr/> <hr/>		<hr/> <hr/>
Funds of the charity					
Restricted income funds	15		93,565		82,751
Unrestricted income funds	16		28,909		39,473
			<hr/>		<hr/>
Total charity funds			122,474		122,224
			<hr/> <hr/>		<hr/> <hr/>

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

Directors' responsibilities:

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

These accounts are prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The notes on pages 12 to 20 form part of these accounts.

Approved by the trustees on 03/11/2023 and signed on their behalf by:

Anton Schultz

Name

Signed



Step Up Mcr

Notes to the accounts for the period ended 31 March 2023

1 Accounting policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 section 1A.

Step Up Mcr meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b Reconciliation with previous Generally Accepted Accounting Practice

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required. No such restatement was required.

c Preparation of the accounts on a going concern basis

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

There are no key judgments which the trustees have made which have a significant effect on the accounts.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

Notes to the accounts for the period ended 31 March 2023 (continued)

d Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

e Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised; refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

f Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

g Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

Step Up Mcr

Notes to the accounts for the period ended 31 March 2023 (continued)

O Expenditure and irrecoverable VAT

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

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

i Operating leases

Operating leases are leases in which the title to the assets, and the risks and rewards of ownership, remain with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

j Tangible fixed assets

The charity does not currently own any fixed assets.

m Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

n Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

o Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

p Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic

q Pensions

The charity does not currently operate a pension scheme.

Step Up Mcr

Notes to the accounts for the period ended 31 March 2023 (continued)

2 Legal status of the charity

The charity is a company limited by guarantee registered in England and Wales and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The registered office address is disclosed on page 1.

3 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2023 £	Unrestricted £	Restricted £	Total 2022 £
Donations	309	-	309	1,861	-	1,861
Donations, Beacon Centres Appeal	-	-	-	-	605	605
Donations, Max Tracks Campaign	-	25,774	25,774	-	54,957	54,957
Resonance centre	-	36,994	36,994	-	-	-
Gift aid	1,904	-	1,904	424	-	424
Total	2,213	62,768	64,981	1,861	605	2,466

4 Income from charitable activities

	Unrestricted £	Restricted £	Total 2023 £	Unrestricted £	Restricted £	Total 2022 £
Grant income						
Great Places Housing Group	-	-	-	-	500	500
MCC work and skills	10,000	-	10,000	-	-	-
MLCO	10,000	20,000	30,000	-	-	-
MSV Housing Group	5,000	-	5,000	-	-	-
One Manchester LCO One Manchester Community	-	-	-	12,500	12,000	24,500
One Manchester SLA	-	-	-	-	3,000	3,000
Manchester Active	15,000	-	15,000	29,000	-	29,000
Other income						
Earned income	-	-	-	54	-	54
Total	40,000	20,000	60,000	41,554	30,000	72,054

Step Up Mcr

Notes to the accounts for the period ended 31 March 2023 (continued)

5 Investment income

	Unrestricted £	Restricted £	2023 £	Unrestricted £	Restricted £	2022 £
Income from bank deposits	77	-	77	-	-	-
	77	-	77	-	-	-

All of the charity's investment income arises from money held in interest bearing deposit accounts. All investment income is unrestricted.

6 Analysis of expenditure on charitable activities

	Total 2023 £	Total 2022 £
General office costs and overheads	1,536	3,429
Staff costs	40,942	21,184
Travel and accommodation	1,197	-
Staff and volunteer expenses and training	1,542	919
Room hire		1,000
Marketing and communications	8,985	8,290
Professional fees	8,136	1,418
Other project costs	6,449	4,557
Grants payable	55,171	48,339
Other governance costs		
Independent examination	850	800
	124,808	89,936
	2023 £	2023 £
Restricted expenditure	60,934	(93,565)
Unrestricted expenditure	63,874	183,501
	124,808	89,936

Step Up Mcr

Notes to the accounts for the period ended 31 March 2023 (continued)

8 Net income/(expenditure) for the year

This is stated after charging/(crediting):	2023 £	2022 £
Depreciation	-	-
Independent examiner's remuneration		
- accountancy	450	400
- independent examination	400	400
- Quickbooks training and support	-	100
	<u><u> </u></u>	<u><u> </u></u>

9 Staff costs

Staff costs during the year were as follows:

	2023 £	2022 £
Wages and salaries	36,720	20,184
Social security costs	1,174	-
Employers pension contributions	3,048	1,000
	<u> </u>	<u> </u>
	<u><u>40,942</u></u>	<u><u>21,184</u></u>

No employee has employee benefits in excess of £60,000 (2022: Nil).

The average number of staff employed during the period was 1 (2022: 1).

The average full time equivalent number of staff employed during the period was 1 (2022: 0.6.).

The key management personnel of the charity comprise the trustees and the Project Manager. The total employee benefits of the key management personnel of the charity were £39,768 (2022: £21,184).

Step Up Mcr

Notes to the accounts for the period ended 31 March 2023 (continued)

10 Trustee remuneration and expenses, and related party transactions

Neither the trustees nor any persons connected with them received any remuneration. Two trustees received were reimbursed travel and accommodation expenses during the year of £303.50 (2022: Nil).

Aggregate donations from related parties were £nil (2022: £nil).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2022: nil).

11 Government grants

No government grants are recognised in the accounts.

12 Corporation tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

13 Debtors

	2023 £	2022 £
Trade and grant debtors	10,000	39,000
Prepayments and accrued income	-	-
	<hr/>	<hr/>
	10,000	39,000
	<hr/> <hr/>	<hr/> <hr/>

14 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors and accruals	850	800
Taxation and social security costs	2,146	1,441
	<hr/>	<hr/>
	2,996	2,241
	<hr/> <hr/>	<hr/> <hr/>

Step Up Mcr

Notes to the accounts for the period ended 31 March 2023 (continued)

15 Analysis of movements in restricted funds

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2023 £
Resonance Campaign	-	36,994	(36,994)	-	-
Great Places	500	-	-	(500)	-
Max Trax Campaign	54,957	25,774	(2,520)	-	78,211
Manchester Local Care Organisation	10,000	20,000	(14,646)	-	15,354
Manchester Local Care Organisation – community grants	3,045	-	(3,045)	-	-
One Manchester Community Grant	3,729	-	(3,729)	-	-
Manchester Active – c/o One Manchester	10,520	-	-	(10,520)	-
	82,751	82,768	(60,934)	(11,020)	93,565
Previous reporting period	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2022 £
Beacon Centre Appeal	3,992	605	(4,597)	-	-
Great Places	-	500	-	-	500
Max Trax Campaign	-	54,957	-	-	54,957
Manchester Local Care	-	10,000	-	-	10,000
Manchester Local Care Organisation – community grants	20,000	2,000	(18,955)	-	3,045
One Manchester Community Grant	27,000	3,000	(26,271)	-	3,729
Manchester Active – c/o One Manchester	19,303	15,000	(23,783)	-	10,520
Total	70,295	86,062	(73,606)	-	82,751

Manchester Active and Manchester Local Care Organisations provided grant funding to One Manchester while they were hosting the Step Up Project. Following the establishment of Step Up as an independent charity these funds were subsequently transferred to Step Up Manchester with consent, and restricted in accordance with the original funding terms and conditions.

Step Up Mcr

Notes to the accounts for the period ended 31 March 2023 (continued)

16 Analysis of movement in unrestricted funds

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers £	As at 31 March 2023 £
General fund	9,727	42,290	(34,874)	11,766	28,909
Beacon Centre Designated Fund	746	-	-	(746)	-
One Manchester Core funding for 2022-23	29,000	-	(29,000)	-	-
	39,473	42,290	(63,874)	11,020	28,909
	39,473	42,290	(63,874)	11,020	28,909

General fund The free reserves of the charity

17 Analysis of net assets between funds

	General fund £	Designated funds £	Restricted funds £	Total £
Tangible fixed assets	-	-	-	-
Net current assets/(liabilities)	39,723	-	82,751	122,474
	39,723	-	82,751	122,474
	39,723	-	82,751	122,474

STEP UP MCR

England & Wales - Charity number 1191495

Accounts

Step up Mcr

Financial Statements

for the period ended 31st March 2022

Step up Mcr

Report of the Board of Directors for the period ended 31st March 2022

Reference and Administrative Information

Charity name	Step up Mcr
Charity Registration Number	1191495
Company Registration Number	12467282
Registered Office	The Resonance Centre The Old School House Clayton Street Manchester England M11 4EA

Trustees

Nicole Hope	Secretary
Gary Loftus	
Angela Martin	
Anton Schultz	Treasurer
Dr Paula Louise Turner	
James Scott Vandeventer	
Peter Heywood	Resigned 6 May 21

Independent Examiner

Paul Cowham FCA
Green Fish Resource Centre
46-50 Oldham Street
Manchester
M1 4LE

Bankers

CAF Bank
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

Step up Mcr
Report of the Trustees
For the period ended 31 March 2022

The trustees, who are also directors for the purposes of company law, have pleasure in presenting their report and the unaudited financial statements of the charity for the period ended 31st March 2022.

Charitable Objects

1. The Charity's Objects are to promote for the benefit of the public and of the community of, and in particular but not limited to, the Area of Benefit, including:
 1. the promotion for the benefit of the public of urban regeneration in areas of social and economic deprivation (and in particular in the Area of Benefit and surrounding areas) by all or any of the following means;
 - i. the relief of financial hardship;
 - ii. the relief of unemployment;
 - iii. the advancement of education, training or retraining, particularly of unemployed people, and providing unemployed people with work experience;
 - iv. the provision of financial assistance, technical assistance or business advice or consultancy or other charitable help in order to provide training and employment opportunities for unemployed people in cases of financial or other charitable need through help:- (i) to enable people to set up their own business or (ii) to existing businesses;
 - v. the creation of training and employment opportunities by the provision of workplace, building and / or land for use on favourable terms;
 - vi. the maintenance, improvement or provision of public amenities;
 - vii. the provision of recreational facilities for the public at large or those who by reason of their youth, age, infirmity or disablement, poverty or social and economic circumstances, have need of such facilities;
 - viii. the provision of office and meeting space for non-profit making organisations and individuals; and
 - ix. such other means as may from time to time be determined subject to the prior written consent of the Charity Commission for England and Wales.
 2. the development of capacity and skills of members of socially and economically disadvantaged communities within the Area of Benefit and surrounding areas in such a way that they are better able to identify, and help meet, their needs and to participate more fully in society; and
 3. the promotion of social inclusion by preventing people from becoming socially excluded, relieving the needs of those who are social excluded and assisting them to integrate into society (and for the purpose of this clause 'socially excluded' means being excluded from society, or part of society, as a result of being a member of a socially and economically deprived community)

Step up Mcr

Report of the Board of Directors for the period ended 31 March 2022

Activities

Step Up MCR is the place based giving charity for Manchester. We operate in the wards Ancoats & Beswick and Clayton & Openshaw with an evolutionary purpose to unleash the unlimited potential that exists in neighbourhoods. By bringing people together from within the community, we aim to make the most of our combined resources, energy, and skills for the benefit of local people.

Our work looks to create more resilient communities and address local inequalities by boosting community activity, raising aspirations and increasing health and wellbeing. We achieve this by brokering support between community projects and those wanting to give back, and creating spaces for people to discuss and gain support for community-led projects. In promoting local giving, we recognise that anybody can give back to the community- whether its time, money, resources, skills, knowledge or space.

In 2021-22, we explored participatory grant making mechanisms and collaborative giving models like Community Soups and Crowdfunder to shift the power to communities. Participative approaches to grant giving allow residents to vote on which projects are awarded funding from neighbourhood pots, and Crowdfunder demonstrates the power in numbers in local giving. We awarded grants to 12 resident-led projects and invested £48,359 into local communities. Grants were awarded to individuals, community groups and registered organisations to test out great ideas that boost community health and wellbeing.

From 2021-22, we hosted two successful Crowdfunder campaigns and committed match funding of £30,000. Our campaigns leveraged £93,930 into projects promoting health and wellbeing in our neighbourhoods. We launched our first Crowdfunder campaign for The Beacon Centre in 2021 to support Clayton residents to takeover a disused council-owned building and create a new health and wellbeing hub. The campaign raised over £9,000. Our second Crowdfunder for Max Trax CIC raised almost £85,000 from 149 supporters to build a community-led cycle track in Openshaw. We have committed a further £10,000 to host and support a Crowdfunder for The Resonance Centre, a Clayton-based health and wellbeing hub, in 2022.

All Step Up MCR grant recipients have also benefitted from wider support to grow their idea, project or organisation, including local connections, tailored case work, access to opportunities, fundraising support and promotion. We have worked with Flourish Together CIC and other providers to offer project development through one to one intensive mentoring, group workshops and training.

We have also worked to engage communities through an arts-led approach. We have published four community newspapers and distributed to 11,000 households across Ancoats & Beswick and Clayton & Openshaw. Our paper has a reach of over 33,000 people and is a great way to provide a platform to community-led ideas and projects seeking local support and shout out about good examples of place based giving.

We deliver exciting creative engagement projects that engage with people in their communities and increase local pride. We use arts and culture as a hook to engage people in conversations and unearth or inspire bright ideas for new community projects. This year, we commissioned a number of arts-led projects, like 'Walk This Play: Monuments', a locally produced walking play intended for listeners on lockdown. We also co-commissioned The Caravan Gallery's Pride of Place Project in Openshaw. This yellow gallery on wheels worked to create an exhibition of Openshaw with a lasting publication. We have plans to work with local partners on community engagement events in Beswick in 2022-23.

The Trustees have had due regard to the Charity Commission's guidance on Public Benefit at all relevant times.

Step up Mcr
Report of the Board of Directors
for the period ended 31 March 2022

Grant making

Community grants awarded in the year

Community Project	Description	Grant Award Amount
Max Trax CIC	£20,000 Crowdfunder match funding to support a community-led cycle track.	£20,000
Drywave Recovery CIC	Two community soup grants awarded to support individuals who are in recovery from drugs and alcohol with music and podcast production and intensive holistic interventions.	£6,000
The Beacon Centre	Crowdfunder match funding of almost £5,000 in community donations to support a Centre Manager role.	£4,859
Heaven on Earth: The Space	Community Soup grant for family yoga and creative wellbeing sessions.	£4,000
Malawi Heritage UK	Community Soup grant for a Digital Skills and Media Project for over 18s in Openshaw. £1,000 grant to support community-led Covid-19 vaccine rollout initiative.	£3,000
Pd Coaching	Community Soup grant supporting the purchase of football equipment for boys and girls sessions, and Walking Football for over 50s.	£2,000
The Resonance Centre	Community Soup grant to support drumming workshops and equipment purchase	£2,000
Friends of Medlock Valley	Community Soup grant to purchase planters and other gardening equipment for growing project.	£2,000
I Mind You Matter	Community grant for 15 weeks of calligraphy workshops and other summer holiday activities for young people.	£1,000
The Art of Joy Project	Community grant to support women's domestic violence project start-up costs	£1,000
New Leaf Foundation CIO	Community grant to support six weeks of Crafting for Wellbeing sessions	£500

Step Up MCR's policy on grant making allows the charity to support charitable and non-charitable organisations as well as individuals to grow community-led projects.

- Grants must meet any specific funding priorities set by the Trustees.
- Proof of public benefit, assessed in grant applications, reviewed by the Advisory Panel and Board.
- Personal or private benefits must be declared in applications for grants, and justified as secondary to any public benefit.
- Proposals must be considered by Advisory Panel, and any views regarding community support and public benefit must be taken into account by the Trustees when making decisions.
- Provision of Identification to enable appropriate anti-fraud checks to take place.
- Agreement must be signed by duly authorised recipient, and terms must specify funds used for charitable purposes relevant to Step Up stated objectives.
- Status of organisations, and details provided must match those on public registers. E.g. information on details for companies will be checked against Companies House records.
- Applicant must be able to demonstrate links to the local community, e.g. as local resident, employee, or active volunteer.
- Applicant must be able to provide evidence of community support and consultation.
- Applicant must be able to provide evidence of need relevant to the proposed activity.
- Proof of asset lock provisions in governing document for any applications relating to assets.

Step up Mcr

Report of the Board of Directors for the period ended 31 March 2022

Policy on social investment including program related investment

Step Up MCR has produced a Social Investment Policy to support the establishment and maintenance of two Endowment Funds, the Step Up MCR Infinite Fund and the Step Up MCR Impact Fund. The Endowment funds will create capital sums for investment that can create a sustainable source of income for the charity's objectives, creating a lasting legacy to support the neighbourhoods Step Up MCR operates in. The Endowment funds will look to generate investment in local communities with short and long term impact. The Policy sets out Trustee responsibilities, Investment Objectives, Investment Targets and Risk. Trustees will appoint a Fund Manager to ensure investments are made to ethical companies, including in organisations aligning with so-called ESG (environmental, social, and governance) standards of transparency.

Staff and volunteers

As an organisation operating with a small delivery model, Step Up MCR recognises the role of volunteers as key to delivering our charitable objectives. Volunteers contribute to core decision-making functions, offer project support and brokerage, and support at community events. In turn, Step Up MCR is able to support volunteers with training, connections, and regular guidance. Current volunteers include 18 Advisory Panel Members, Board members and student placements.

Achievements and Performance

In 2021-22 Step Up MCR supported a number of community-led ideas, projects and organisations to grow and tested mechanisms for place based giving.

Some of our key achievements this year included:

- Hosting two successful Crowdfunder campaigns and raising almost £94,000 for local community-led initiatives.
- Supporting The Beacon Centre with the funding needed to cover the role of a new Centre Manager who has been instrumental to the Centre opening its doors and coordinating local health and wellbeing activities.
- Supporting the Max Trax campaign to gain national and international newspaper coverage and a prime time slot on national news.
- Awarding grants to 12 resident-led projects and investing £48,359 into local communities.
- Generating approximately £10,000 from in-kind and fundraising support from local businesses for community-led initiatives.
- Distributing four newspapers across our project areas, reaching 11,000 households and 33,000 people with each publication.
- Supporting six local people with intensive one to one support across a total of 60 hours to grow their projects.
- Supporting 13 projects to register as an organisation or become constituted community groups.
- Holding three community engagement events or activities including creating an audio walking play with a local theatre company for listeners on lockdown that was played over 200 times. We also distributed 60 DIY bunting packs to local young people to create and display in their neighbourhoods to boost community pride, and commissioned The Caravan Gallery Pride of Place Project to create a lasting exhibition of Openshaw alongside local people.
- Created an Investment Policy to establish two Endowment Funds that will allow us to generate sustainable sources of income for the charity's objectives and create a lasting legacy fund for the neighbourhoods we operate in.

Step up Mcr

Report of the Board of Directors for the period ended 31 March 2022

Financial Review

Step Up MCR established our own bank account part way through the financial year.

We are grateful to our partners for the support to help Step Up MCR establish. We ended the year with a healthy bank balance, primarily consisting of restricted funds to support delivery and community projects as well as funding to support us with core costs into the coming year.

We would like to thank the following organisations for their financial and in-kind support without which Step Up MCR would not have been able to be established.

- One Manchester
- Manchester Active
- Manchester Local Care Organisation
- Everyone who donated to our Crowdfunder appeals

Reserves Policy

Our reserves policy is to maintain three months of operating costs in order to provide a cash-flow buffer so we can remain solvent when faced with unknown costs.

We recognise that we are a growing organisation and that our necessary reserves are likely to increase each year. Our levels of reserves will be reviewed quarterly by the board, and regularly assessed based on an up-to-date risk register.

The level of free reserves held by the charity as at 31 March 2022 was £9,727. This is total reserves less restricted funds, less fixed assets less designated funds.

Governance and structure

Governance

The organisation is a registered charity (no. 1191495) and a company limited by guarantee (no. 12467282). Its governing document is the Memorandum and articles of association

Board of Trustees

An overall majority decision must be made by the sitting Board of Trustees in the appointment of new Board members. Members must provide a written application form, observe a Board meeting and be invited to complete a Members Details form if welcome to join the Board.

Risk management

The Trustees have reviewed the major risks to which the charity is exposed, and put in place procedures to manage those risks.

Related parties

Anton Schultz serves on the board as an independent Trustee and is also employed by One Manchester. One Manchester have a service level agreement with Step Up MCR. Anton Schultz has declared this interest with both Step Up MCR with One Manchester. Although there is no direct benefit as a volunteer trustee, to manage this conflict, Anton Schultz is not involved in any decisions regarding One Manchester's financial support for Step Up MCR.

Angela Martin serves on the board as an independent Trustee and is also employed by Manchester Active (MCRactive). MCRactive have a service level agreement with Step Up MCR. Angela Martin has declared this interest with both Step Up MCR and MCRactive. Although there is no direct benefit as a volunteer trustee, to manage any conflict, Angela Martin is not involved in any decisions regarding MCRactive's financial support for Step Up MCR.

Step up Mcr
Report of the Board of Directors
for the period ended 31 March 2022

Statement of Board of Directors responsibilities

The Board of Directors is responsible for preparing the Report of the Board of Directors and the financial statements in accordance with applicable law and regulations.

Company law requires the Board of Directors to prepare financial statements for each financial year. Under that law the Board of Directors has elected to prepare the financial statements in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities). Under company law the Board of Directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and the income and expenditure of the charitable company for that period. In preparing these financial statements the Board of Directors is required to:

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

The Board of Directors is responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose at any time the financial position of the charitable company and to enable it to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Members of the Board of Directors, who are directors for the purposes of company law, and trustees for the purposes of charity law, who served during the period and up to the date of this report are set out on page 1.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (issued in March 2005) and in accordance with the provisions applicable to companies subject to the small companies' regime of the Companies Act 2006.

09 / 13 / 2022

Approved by the Board of Directors on and signed on its behalf by:



Nicole Hope, secretary

Independent Examiner's Report to the Trustees of Step up Mcr

I report to the charity trustees on my examination of the accounts of the Company for the period ended 31 March 2022.

Responsibilities and basis of report

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

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

Independent examiner's statement

I have completed my examination.

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

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

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

Paul Cowham

Paul Cowham FCA DChA
Green Fish Resource Centre
46 - 50 Oldham Street
Manchester
M4 1LE

09 / 13 / 2022

Step Up Mcr
Statement of Financial Activities
(including Income and Expenditure account)
for the period ended 31 March 2022

	Note	Unrestricted funds £	Restricted funds £	Total funds 2022 £	Total funds 2021 £
Income					
Donations and legacies	3	2,285	55,562	57,847	4,956
Grants and charitable contracts	4	41,554	30,500	72,054	78,000
Fees and other income	-	-	-	-	-
Investments	5	-	-	-	-
Total income		43,839	86,062	129,901	82,956
Expenditure					
Charitable activities	6	16,330	73,606	89,936	697
Total expenditure		16,330	73,606	89,936	697
Net income/(expenditure) for the year	8	27,509	12,456	39,965	82,259
Transfer between funds		-	-	-	-
Net movement in funds for the year		27,509	12,456	39,965	82,259
Reconciliation of funds					
Total funds brought forward		11,964	70,295	82,259	-
Total funds carried forward		39,473	82,751	122,224	82,259

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

Step Up Mcr
Company number 12467282
Balance sheet as at 31 March 2022

	Note	2022	2021
		£	£
Fixed assets			
Tangible assets	-	-	-
Total fixed assets		<u>-</u>	<u>-</u>
Current assets			
Debtors	13	39,000	-
Cash at bank and in hand		85,465	82,759
Total current assets		<u>124,465</u>	<u>82,759</u>
Liabilities			
Creditors: amounts falling due in less than one year	14	(2,241)	(500)
Net current assets		<u>122,224</u>	<u>82,259</u>
Total assets less current liabilities		122,224	82,259
Creditors: amounts falling due after more than one year	15	-	-
Net assets		<u>122,224</u>	<u>82,259</u>
Funds of the charity			
Restricted income funds	15	82,751	70,295
Unrestricted income funds	16	39,473	11,964
Total charity funds		<u>122,224</u>	<u>82,259</u>

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

Directors' responsibilities:

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

These accounts are prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The notes on pages 11 to 19 form part of these accounts.

09 / 13 / 2022

Approved by the trustees on and signed on their behalf by:

Name Anton Schultz

Signed 

Step Up Mcr

Notes to the accounts for the period ended 31 March 2022

1 Accounting policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 section 1A.

Step Up Mcr meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b Reconciliation with previous Generally Accepted Accounting Practice

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required. No such restatement was required.

c Preparation of the accounts on a going concern basis

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

There are no key judgments which the trustees have made which have a significant effect on the accounts.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

Notes to the accounts for the period ended 31 March 2022 (continued)

d Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

e Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised; refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

f Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

Notes to the accounts for the period ended 31 March 2022 (continued)

g Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

h Expenditure and irrecoverable VAT

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

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

i Operating leases

Operating leases are leases in which the title to the assets, and the risks and rewards of ownership, remain with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

j Tangible fixed assets

The charity does not currently own any fixed assets.

m Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

n Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

o Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Step Up Mcr

Notes to the accounts for the period ended 31 March 2022 (continued)

O Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

P Pensions

The charity does not currently operate a pension scheme.

2 Legal status of the charity

The charity is a company limited by guarantee registered in England and Wales and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The registered office address is disclosed on page 1.

3 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2022 £	Unrestricted £	Restricted £	Total 2021 £
Donations	1,861	-	1,861	964	-	964
Donations, Beacon Centres Appeal	-	605	605	-	3,992	3,992
Donations, Max Tracks Campaign	-	54,957	54,957	-	-	-
Gift aid	424	-	424	-	-	-
Total	2,285	55,562	57,847	964	3,992	4,956

4 Income from charitable activities

	Unrestricted £	Restricted £	Total 2022 £	Unrestricted £	Restricted £	Total 2021 £
Grant income						
Great Places Housing Group	-	500	500	-	-	-
One Manchester LCO One Manchester Community	12,500	12,000	24,500	-	20,000	20,000
One Manchester SLA One Manchester, Manchester Active	-	3,000	3,000	-	27,000	27,000
	29,000	-	29,000	11,000	-	11,000
	-	15,000	15,000	-	20,000	20,000
Other income						
Earned income	54	-	54	-	-	-
Total	41,554	30,500	72,054	11,000	67,000	78,000

Step Up Mcr

Notes to the accounts for the period ended 31 March 2022 (continued)

5 Investment income

	Unrestricted £	Restricted £	2022 £	<i>Unrestricted</i> £	<i>Restricted</i> £	2021 £
Income from bank deposits		-	-		-	-
	-	-	-	-	-	-

All of the charity's investment income arises from money held in interest bearing deposit accounts. All investment income is unrestricted.

6 Analysis of expenditure on charitable activities

	Total 2022 £	Total 2021 £
General office costs and overheads	3,429	-
Staff costs	21,184	-
Staff and volunteer expenses and training	919	-
Room hire	1,000	-
Marketing and communications	8,290	-
Professional fees	1,418	-
Other project costs	4,557	197
Grants payable	48,339	-
Other governance costs		
Independent examination	800	500
	89,936	697
	2022 £	2022 £
Restricted expenditure	73,606	(82,751)
Unrestricted expenditure	16,330	83,448
	89,936	697
	89,936	697

Step Up Mcr

Notes to the accounts for the period ended 31 March 2022 (continued)

8 Net income/(expenditure) for the year

This is stated after charging/(crediting):	2022 £	2021 £
Depreciation	-	-
Independent examiner's remuneration		
- accountancy	400	250
- independent examination	400	250
- Quickbooks training and support	100	-
	<u> </u>	<u> </u>

9 Staff costs

Staff costs during the year were as follows:

	2022 £	2021 £
Wages and salaries	20,184	-
Social security costs	-	-
Employers pension contributions	1,000	-
	<u> </u>	<u> </u>
	<u>21,184</u>	<u>-</u>

No employee has employee benefits in excess of £60,000 (2021: Nil).

The average number of staff employed during the period was 0.6 (2021: nil).

The average full time equivalent number of staff employed during the period was 0.6 (2021: nil.).

The key management personnel of the charity comprise the trustees and the Project Manager. The total employee benefits of the key management personnel of the charity were £21,184 (2021: £nil).

Step Up Mcr

Notes to the accounts for the period ended 31 March 2022 (continued)

10 Trustee remuneration and expenses, and related party transactions

Neither the trustees nor any persons connected with them received any remuneration. Two trustees received were reimbursed travel and accommodation expenses during the year of £303.50 (2021: Nil).

Aggregate donations from related parties were £nil (2021: £nil).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2021: nil).

11 Government grants

No government grants are recognised in the accounts.

12 Corporation tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

13 Debtors

	2022 £	2021 £
Trade and grant debtors	39,000	-
Prepayments and accrued income	-	-
	<hr/>	<hr/>
	39,000	-
	<hr/> <hr/>	<hr/> <hr/>

14 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors and accruals	800	500
Taxation and social security costs	1,441	-
	<hr/>	<hr/>
	2,241	500
	<hr/> <hr/>	<hr/> <hr/>

Step Up Mcr

Notes to the accounts for the period ended 31 March 2022 (continued)

15 Analysis of movements in restricted funds

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2022 £
Beacon Centre Appeal	3,992	605	(4,597)	-	-
Great Places	-	500	-	-	500
Max Trax Campaign	-	54,957	-	-	54,957
Manchester Local Care Organisation – c/o One Manchester	-	10,000	-	-	10,000
Manchester Local Care Organisation – community grants	20,000	2,000	(18,955)	-	3,045
One Manchester Community Grant	27,000	3,000	(26,271)	-	3,729
Manchester Active – c/o One Manchester	19,303	15,000	(23,783)	-	10,520
	70,295	86,062	(73,606)	-	82,751

Previous reporting period	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2022 £
Beacon Centre Appeal	-	3,992	-	-	3,992
Manchester Local Care Organisation – c/o One Manchester	-	20,000	-	-	20,000
One Manchester Community Grant	-	27,000	-	-	27,000
Manchester Active – c/o One	-	20,000	(697)	-	19,303
Total	-	70,992	(697)	-	70,295

Manchester Active and Manchester Local Care Organisations provided grant funding to One Manchester while they were hosting the Step Up Project. Following the establishment of Step Up as an independent charity these funds were subsequently transferred to Step Up Manchester with consent, and restricted in accordance with the original funding terms and conditions.

Step Up Mcr

Notes to the accounts for the period ended 31 March 2022 (continued)

16 Analysis of movement in unrestricted funds

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers £	As at 31 March 2022 £
General fund	11,964	13,831	(16,068)	-	9,727
Beacon Centre Designated Fund	-	1,008	(262)	-	746
One Manchester Core funding for 2022-23	-	29,000	-	-	29,000
	11,964	43,839	(16,330)	-	39,473

Previous reporting period	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers £	31 March 2021 £
General fund	-	11,964	-	-	11,964
	-	11,964	-	-	11,964

General fund The free reserves of the charity

17 Analysis of net assets between funds

	General fund £	Designated funds £	Restricted funds £	Total £
Tangible fixed assets	-	-	-	-
Net current assets/(liabilities)	22,183	29,746	70,295	122,224
Total	22,183	29,746	70,295	122,224

STEP UP MCR

England & Wales - Charity number 1191495

Accounts

Step up Mcr

Financial Statements

for the period ended 31st March 2021

Step up Mcr

Report of the Board of Directors for the period ended 31st March 2021

Reference and Administrative Information

Charity name Step up Mcr
Charity Registration Number 1191495
Company Registration Number 12467282
Registered Office C/O ONE MANCHESTER
Lovell House 6 Archway
Hulme
Greater Manchester
M15 5RN

Trustees

Nicole Hope	Secretary, appointed 24 Feb 21
Paul Kelly	
Gary Loftus	
Angela Martin	Appointed 20 Jan 21
Anton Schultz	Treasurer
Dr Paula Louise Turner	Appointed 11 Jan 21
James Scott Vandeventer	
Peter Heywood	Resigned 6 May 21

Independent Examiner

Paul Cowham FCA
Green Fish Resource Centre
46-50 Oldham Street
Manchester
M1 4LE

Bankers

CAF Bank
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

Step up Mcr
Report of the Trustees
For the period ended 31 March 2021

The trustees, who are also directors for the purposes of company law, have pleasure in presenting their report and the unaudited financial statements of the charity for the period ended 31st March 2021.

Charitable Objects

1. The Charity's Objects are to promote for the benefit of the public and of the community of, and in particular but not limited to, the Area of Benefit, including:
 1. the promotion for the benefit of the public of urban regeneration in areas of social and economic deprivation (and in particular in the Area of Benefit and surrounding areas) by all or any of the following means;
 - i. the relief of financial hardship;
 - ii. the relief of unemployment;
 - iii. the advancement of education, training or retraining, particularly of unemployed people, and providing unemployed people with work experience;
 - iv. the provision of financial assistance, technical assistance or business advice or consultancy or other charitable help in order to provide training and employment opportunities for unemployed people in cases of financial or other charitable need through help:- (i) to enable people to set up their own business or (ii) to existing businesses;
 - v. the creation of training and employment opportunities by the provision of workplace, building and / or land for use on favourable terms;
 - vi. the maintenance, improvement or provision of public amenities;
 - vii. the provision of recreational facilities for the public at large or those who by reason of their youth, age, infirmity or disablement, poverty or social and economic circumstances, have need of such facilities;
 - viii. the provision of office and meeting space for non-profit making organisations and individuals; and
 - ix. such other means as may from time to time be determined subject to the prior written consent of the Charity Commission for England and Wales.
 2. the development of capacity and skills of members of socially and economically disadvantaged communities within the Area of Benefit and surrounding areas in such a way that they are better able to identify, and help meet, their needs and to participate more fully in society; and
 3. the promotion of social inclusion by preventing people from becoming socially excluded, relieving the needs of those who are social excluded and assisting them to integrate into society (and for the purpose of this clause 'socially excluded' means being excluded from society, or part of society, as a result of being a member of a socially and economically deprived community)

Step up Mcr

Report of the Board of Directors for the period ended 31 March 2021

Activities

Step Up MCR is the place based giving charity for Manchester, focussing on Ancoats & Beswick and Clayton & Openshaw in our pilot phase. We bring people together from within the community to make the most of our combined resources, energy, and skills for the benefit of local people.

Our aim is to create more resilient communities and address local inequalities by boosting community activity, raising aspirations and increasing health and wellbeing. We do this by brokering support between community projects and those wanting to give back and creating spaces for people to discuss and gain support for community-led projects.

In promoting local giving, we recognise that anybody can give back to the community- whether its time, money, resources, skills, knowledge or space. This might be a resident with a great idea to boost health and wellbeing in their neighbourhood, or a local business looking to make an impact on their own doorstep. All our activity aims to build community potential and pride.

Step Up MCR has invested in the unlimited potential of people in our neighbourhoods by supporting the growth of community-led initiatives in the last financial year. We have catalysed projects through consultancy support, and match-funding community fundraising drives. The Beacon Centre Crowdfunder campaign we hosted supported a new community health and wellbeing hub in Clayton with a Centre Manager role.

Promoting local activities through our marketing and communications has included printing and distributing a community newspaper to households across Ancoats & Beswick and Clayton & Openshaw. Each newspaper is posted to 11,000 households, providing a reach of over 30,000 people to grow the community. The newspaper enables Step Up MCR to galvanise residents and businesses to give back to the community so that new and existing local projects and organisations can flourish. We intend to grow this as a community resource going forwards.

Step Up MCR has developed mechanisms to support local decision-making and volunteering pathways. We have grown an independent Advisory Panel of 18 members who live and work in our project areas and supported 8 Project Champions from local partners and businesses to volunteer their time mentoring community projects and connecting them into Step Up's wider offer of support.

This year we have also maintained a focus on arts-led community engagement which has connected communities. We developed a cycle-powered vehicle for community connecting and held an engagement event with commissioned artists at a local community centre. We have received funding to develop further arts-based approaches in the next financial year.

The Trustees have had due regard to the Charity Commission's guidance on Public Benefit at all relevant times.

Step up Mcr

Report of the Board of Directors for the period ended 31 March 2021

Grant making

Step Up MCR's policy on grant making allows the charity to support charitable and non-charitable organisations as well as individuals to grow community-led projects.

- Grants must meet any specific funding priorities set by the Trustees.
- Proof of public benefit, assessed in grant applications, reviewed by the Advisory Panel and Board.
- Personal or private benefits must be declared in applications for grants, and justified as secondary to any public benefit.
- Proposals must be considered by Advisory Panel, and any views regarding community support and public benefit must be taken into account by the Trustees when making decisions.
- Provision of Identification to enable appropriate anti-fraud checks to take place.
- Agreement must be signed by duly authorised recipient, and terms must specify funds used for charitable purposes relevant to Step Up stated objectives.
- Status of organisations, and details provided must match those on public registers. E.g. information on details for companies will be checked against Companies House records.
- Applicant must be able to demonstrate links to the local community, e.g. as local resident, employee, or active volunteer.
- Applicant must be able to provide evidence of community support and consultation.
- Applicant must be able to provide evidence of need relevant to the proposed activity.
- Proof of asset lock provisions in governing document for any applications relating to assets.

Staff and volunteers

As an organisation operating with a small delivery model, Step Up MCR recognises the role of volunteers as key to delivering our charitable objectives. Volunteers contribute to core decision-making functions, offer project support and brokerage, and support at community events. In turn, Step Up MCR is able to support volunteers with training, connections, and regular guidance.

Achievements and Performance

2020-2021 was primarily focussed on development of the charity, as well as initial support for a range of local projects.

During the year Step Up MCR transitioned from being a hosted project with a local social housing association, to an independent organisation.

During the year Step Up MCR:

- Developed the Board of Trustees, growing the knowledge and expertise of the organisation.
- Developed key policies and procedures.
- Established a diverse Advisory Panel of 18 people living and working in our project areas.
- Secured our first service level agreement with One Manchester.
- Received ongoing financial support from Manchester Local Care Organisation and MCR Active.
- Distributed a community newspapers to 11,000 households, with a reach of over 30,000 people to provide promotion to local projects.
- Hosted an online corporate engagement launch event watched by over 200 people in the first day.
- Launched our first Crowdfunder appeal securing £4,956 from public donations.
- Committed potential match funding of £40,000 to community-led projects.
- Supported around 40 local projects with promotion and 20 with connections, development, and access to opportunities.
- Worked with over 10 local businesses on ways to give back to the local community.

Step up Mcr

Report of the Board of Directors for the period ended 31 March 2021

Financial Review

Step Up MCR established our own bank account part way through the financial year.

We are grateful to our partners for the support to help Step Up MCR establish. We ended the year with a healthy bank balance, primarily consisting of restricted funds to support delivery and community projects as well as funding to support us with core costs into the coming year.

We would like to thank the following organisations for their financial and in-kind support without which Step Up MCR would not have been able to be established.

- One Manchester
- Manchester Active
- Manchester Local Care Organisation
- Everyone who donated to our Crowdfunder appeals

Reserves Policy

Our reserves policy is to maintain three months of operating costs in order to provide a cash-flow buffer so we can remain solvent when faced with unknown costs.

We recognise that we are a growing organisation and that our necessary reserves are likely to increase each year. Our levels of reserves will be reviewed quarterly by the board, and regularly assessed based on an up-to-date risk register.

Governance and structure

Governance

The organisation is a registered charity (no. 1191495) and a company limited by guarantee (no. 12467282). Its governing document is the Memorandum and articles of association

Board of Trustees

An overall majority decision must be made by the sitting Board of Trustees in the appointment of new Board members.

Risk management

The Trustees have reviewed the major risks to which the charity is exposed, and put in place procedures to manage those risks.

Step up Mcr
Report of the Board of Directors
for the period ended 31 March 2021

Statement of Board of Directors responsibilities

The Board of Directors is responsible for preparing the Report of the Board of Directors and the financial statements in accordance with applicable law and regulations.

Company law requires the Board of Directors to prepare financial statements for each financial year. Under that law the Board of Directors has elected to prepare the financial statements in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities). Under company law the Board of Directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and the income and expenditure of the charitable company for that period. In preparing these financial statements the Board of Directors is required to:

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

The Board of Directors is responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose at any time the financial position of the charitable company and to enable it to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Members of the Board of Directors, who are directors for the purposes of company law, and trustees for the purposes of charity law, who served during the period and up to the date of this report are set out on page 1.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (issued in March 2005) and in accordance with the provisions applicable to companies subject to the small companies' regime of the Companies Act 2006.

11 / 17 / 2021

Approved by the Board of Directors on and signed on its behalf by:



Anton Schultz (trustee and treasurer)

Independent Examiner's Report to the Trustees of Step up Mcr

I report to the charity trustees on my examination of the accounts of the Company for the period ended 31 March 2021.

Responsibilities and basis of report

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

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

Independent examiner's statement

I have completed my examination.

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

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

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

Paul Cowham

Paul Cowham FCA DChA
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11 / 17 / 2021

Step Up Mcr
Statement of Financial Activities
(including Income and Expenditure account)
for the period ended 31 March 2021

	Note	Unrestricted funds £	Restricted funds £	Total funds 2021 £
Income				
Donations and legacies	3	964	3,992	4,956
Grants and charitable contracts	4	11,000	67,000	78,000
Fees and other income	-	-	-	-
Investments	5	-	-	-
Total income		11,964	70,992	82,956
Expenditure				
Charitable activities	6	-	697	697
Total expenditure		-	697	697
Net income/(expenditure) for the year	8	11,964	70,295	82,259
Transfer between funds		-	-	-
Net movement in funds for the year		11,964	70,295	82,259
Reconciliation of funds				
Total funds brought forward		-	-	-
Total funds carried forward		11,964	70,295	82,259

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

Step Up Mcr
Company number 12467282
Balance sheet as at 31 March 2021

	Note	2021		
		£		£
Fixed assets				
Tangible assets	-			-
Total fixed assets				-
Current assets				
Debtors	-	-		
Cash at bank and in hand		82,759		
Total current assets		82,759		
Liabilities				
Creditors: amounts falling due in less than one year	13	(500)		
Net current assets				82,259
Total assets less current liabilities				82,259
Creditors: amounts falling due after more than one year	14			-
Net assets				82,259
Funds of the charity				
Restricted income funds	14			70,295
Unrestricted income funds	15			11,964
Total charity funds				82,259

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

Directors' responsibilities:

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

These accounts are prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The notes on pages 10 to 16 form part of these accounts.

Approved by the trustees on^{11 / 17 / 2021} and signed on their behalf by:

Name

Anton Schultz

Signed



Step Up Mcr

Notes to the accounts for the period ended 31 March 2021

1 Accounting policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 section 1A.

Step Up Mcr meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b Reconciliation with previous Generally Accepted Accounting Practice

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required. No such restatement was required.

c Preparation of the accounts on a going concern basis

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

There are no key judgments which the trustees have made which have a significant effect on the accounts.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

Notes to the accounts for the period ended 31 March 2021 (continued)

d Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

e Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised; refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

f Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

Notes to the accounts for the period ended 31 March 2021 (continued)

g Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

h Expenditure and irrecoverable VAT

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

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

i Operating leases

Operating leases are leases in which the title to the assets, and the risks and rewards of ownership, remain with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

j Tangible fixed assets

The charity does not currently own any fixed assets.

m Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

n Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

o Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

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Notes to the accounts for the period ended 31 March 2021 (continued)

O Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

P Pensions

The charity does not currently operate a pension scheme.

2 Legal status of the charity

The charity is a company limited by guarantee registered in England and Wales and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The registered office address is disclosed on page 1.

3 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2021 £
Donations	964	-	964
Donations, Beacon Centres Appeal	-	3,992	3,992
Total	964	3,992	4,956

4 Income from charitable activities

	Unrestricted £	Restricted £	Total 2021 £
One Manchester LCO	-	20,000	20,000
One Manchester Community	-	27,000	27,000
One Manchester SLA	11,000	-	11,000
One Manchester, Manchester Active	-	20,000	20,000
Total	11,000	67,000	78,000

Step Up Mcr

Notes to the accounts for the period ended 31 March 2021 (continued)

5 Investment income

	Unrestricted £	Restricted £	2021 £
Income from bank deposits		-	-
	-	-	-

All of the charity's investment income arises from money held in interest bearing deposit accounts. All investment income is unrestricted.

6 Analysis of expenditure on charitable activities

	Total 2021 £
General running/operational costs	197
Other governance costs	
Independent examination	500
	697
	2021 £
Restricted expenditure	697
Unrestricted expenditure	-
	697

8 Net income/(expenditure) for the year

This is stated after charging/(crediting):	2021 £
Depreciation	-
Independent examiner's remuneration	
- accountancy	250
- independent examination	250
	697

9 Staff costs

The charity does not currently have any staff.

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Notes to the accounts for the period ended 31 March 2021 (continued)

10 Trustee remuneration and expenses, and related party transactions

Neither the trustees nor any persons connected with them received any remuneration or reimbursed expenses during the year (2020: Nil).

Aggregate donations from related parties were £nil (2020: £nil).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2020: nil).

11 Government grants

No government grants are recognised in the accounts.

12 Corporation tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

13 Creditors: amounts falling due within one year

	2021 £
Trade creditors and accruals	500
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	500
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Notes to the accounts for the period ended 31 March 2021 (continued)

14 Analysis of movements in restricted funds

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2021 £
Beacon Centre Appeal	-	3,992			3,992
Manchester Local Care Organisation – c/o One Manchester	-	20,000	-	-	20,000
One Manchester Community Grant Manchester Active – c/o One Manchester	-	27,000	-	-	27,000
	-	20,000	(697)	-	19,303
	-	70,992	(697)	-	70,295

The balances on restricted funds are all unexpended grants for the charity's projects. Transfers from restricted funds occur when capital items are purchased and this satisfies the restriction on the funding.

Manchester Active and Manchester Local Care Organisations provided grant funding to One Manchester while they were hosting the Step Up Project. Following the establishment of Step Up as an independent charity these funds were subsequently transferred to Step Up Manchester with consent, and restricted in accordance with the original funding terms and conditions.

15 Analysis of movement in unrestricted funds

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers £	As at 31 March 2021 £
General fund	-	11,964	-	-	11,964
	-	11,964	-	-	11,964

General fund The free reserves of the charity

16 Analysis of net assets between funds

	General fund £	Designated funds £	Restricted funds £	Total £
Tangible fixed assets	-	-	-	-
Net current assets/(liabilities)	11,964	-	70,295	82,259
Total	11,964	-	70,295	82,259