

ST MICHAEL'S YORK TRUST

England & Wales · Charity number 519912

Details

Other names THE SPURRIERGATE CENTRE

Status Registered

Legal form Other

Registered 1988-02-25

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

Contact

Address St Michael's Trust
The Spurriergate Centre
St. Michaels Church
Spurriergate
York
YO1 9QR

Phone 01904 629393

Email help@thespurriergatecentre.com

Website www.spurriergate.com

Activities

Objects: THE ADVANCEMENT OF THE CHRISTIAN RELIGION AND THE ADVANCEMENT OF EDUCATION OF THE INHABITANTS OF YORK AND ELSEWHERE PARTICULARLY BY THE ESTABLISHMENT AND RUNNING OF A CENTRE OR CENTRES FOR RELIGIOUS AND EDUCATIONAL PURPOSES AND BY PROVIDING OR ASSISTING IN THE PROVISION OF RECREATIONAL FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION OR OTHER LEISURE TIME OCCUPATION OF PERSONS IN NEED OF SUCH FACILITIES WITH THE OBJECT OF IMPROVEING THE CONDITIONS OF LIFE FOR SUCH PERSONS.

Activities: The operation of the Spurriergate Centre in York with associated counselling, listening and pastoral services

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** General Charitable Purposes, Religious Activities, Arts/culture/heritage/science, Environment/conservation/heritage, Economic/community Development/employment, Human Rights/religious Or Racial Harmony/equality Or Diversity, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

Geography

- **Area of benefit:** YORK AND ELSEWHERE
- City Of York
- North Yorkshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£39,857	£30,905	-	-
2024-03-31	£53,107	£48,993	-	-
2023-03-31	£62,722	£70,971	-	-
2022-03-31	£60,360	£70,680	-	-
2021-03-31	£91,000	£78,000	-	-

Trustees

Name	Role	Appointed
Andrew Oldroyd		2025-05-18
DANIEL CRISPIN BROOKES		2025-02-18
KAREN DIXON		2025-02-18
Remi Oduyemi		2025-02-18

ST MICHAEL'S YORK TRUST

England & Wales - Charity number 519912

Accounts

St Michael's York Trust

(Registered Charity No. 519912)

Report and Accounts
For the year to 31 March 2025

ST MICHAEL'S YORK TRUST

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ST MICHAEL'S YORK TRUST ANNUAL REPORT
YEAR ENDED 31st MARCH 2025

1. INTRODUCTION

The St Michael's York Trust is a charity registered with the Charity Commission. The Charity Commission Registration Number is 519912. The members confirm that the Charity has complied with its duty to have regard to the guidance on public benefit published by the Charity Commission.

The Trust presents its annual report for the year ended 31 March 2025.

Trustees throughout this period were:

Daniel Brookes (Chair)
Karen Dixon
Andrew Oldroyd
Remi Oduyemi

Registered Address	St Michael's Church Spurriergate York YO1 9QR
Bankers	Royal Bank of Scotland Leeds Park Row (B) 27 Park Row Leeds LS1 5QB
Independent Examiner	Sarah Wearing FCA, DChA HPH 54 Bootham York YO30 7XZ

2. STRUCTURE, GOVERNANCE AND MANAGEMENT

The trust is governed by the declaration of trust dated 10 February 1988 amended by the supplementals dated 1 April 1991, 13 October 1993, 21 December 2000 and 28 November 2005.

The governance and management arrangements for the Charity involve three parties working together:

- The Diocese of York as owner of the building and lease provider
- St Michael le Belfrey Church (The Belfrey) providing oversight and encouragement
- St Michaels York Trust taking responsibility for the management and operation of the premises and its activities.

As part of The Belfrey taking responsibility over the trust, it was decided that the trustees will be the elected wardens of St Michael le Belfrey PCC. There will be no other trustees.

ST MICHAEL'S YORK TRUST ANNUAL REPORT YEAR ENDED 31st MARCH 2025

3. PURPOSE AND MISSION

During 2023 the Trust redefined its mission to deliver its charitable objectives. This was endorsed at the Annual General Meeting in January 2024 and continued to be the mission in 2025.

This is LIVING WELL TOGETHER

- Sharing God's love with the people of York and its visitors through a kind and caring community, encouraging social justice, offering a listening ear and sharing the Good News of Jesus Christ
- Offering a warm and accepting welcome to all in a unique city centre venue where people can gather together in groups or as individuals in a safe setting
- Providing an informal meeting place for individuals and groups to draw on spiritual, physical and social refreshment, freely offered and generously shared
- Growing community-based partnerships with local groups that share our values and want to provide compatible activities in the space.

4. ACTIONS

In living out this mission in 2024-25, the activities of the Trust were:

- Open sessions on Tuesdays and Wednesdays led by John and Liz Ransford and supported by a dedicated team of volunteers who create a safe and welcoming environment for visitors. They provide barista coffee and home-made cakes with no direct charge. Donations are very welcome and most visitors are able and happy to make a donation. Some donations are minimal and some are very generous. Even more important to our mission, the open sessions are a place where anyone can drop in and receive a warm welcome and a kind conversation. Quite often people ask why we do what we do and then we have an opportunity to explain our mission to share God's love with the people of York. Occasionally people want to know more and would like to take a Bible home with them, which they are given at no charge.
- Neighbourhood meeting facilities for the City of York Council customer and communities Directorate. The Trust acknowledges with thanks a further grant from City of York Council Good Place, Warm Place initiative to support heating costs in winter.
- The Trust has provided an informal meeting place for individuals and groups to meet and draw on spiritual, physical and social refreshment. A group of students have met on Wednesday afternoons to study and socialise.
- The Trust has rented the space at an affordable price to other churches and local groups who share our values and vision for York.
- An operating surplus is identified in the accompanying Accounts and financial sustainability is gradually being secured.

From January 2025 St Michael le Belfrey took on more of the oversight of the building in terms of bookings, maintenance and financial management. This has been a slower process than expected, but The Belfrey will continue to improve this through the next year.

**ST MICHAEL'S YORK TRUST ANNUAL REPORT
YEAR ENDED 31st MARCH 2025**

5. FINANCIAL REVIEW

Receipts from activities reduced from £53,107 to £39,857. This was mostly due to decreased hire income from private counselling sessions finishing. We again received £2,500 from City of York council for the Good Place, Warm Place initiative to help keep the building open during the winter months. The Trust has reduced its costs from £48,993 to £30,905. The main driver of that is the cessation of paid staff. Therefore, the Trust has an excess of receipts over payments of £8,952.

The cash funds held by the Trust have increased from £9,942 to £18,894.

6. RESERVES POLICY

The cash reserves of the Trust are £18,894 with £5,000 being designated to upgrade the heating system. This is sufficient reserves to cover the working capital requirements for the current activity of the Trust. This will be reviewed next year as and when the activity of the Trust increases.

Approved by the trustees on 30/11/2025 and signed on behalf of the charity by:

Daniel Brookes

Daniel Brookes, Chair of Trustees

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF

ST MICHAEL'S YORK TRUST

I report to the trustees on my examination of the accounts of the St Michael's York Trust (the Trust) for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records.

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.

HPH Chartered Accountants

54 Bootham
YORK
YO30 7XZ

Sarah Wearing

Sarah Wearing, FCA, DChA
26 January 2026

ST MICHAEL'S YORK TRUST
RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2025

	<i>Notes</i>	Unrestricted Funds £	Restricted Funds £	2025 Total Funds £	2024 Total Funds £
Receipts					
Donations and Legacies		33,537	-	33,537	45,037
Other Trading Activities		3,820	-	3,820	6,570
Government Grants		2,500	-	2,500	1,500
Total receipts		39,857	-	39,857	53,107
Payments					
Charitable Activities	2	29,224	-	29,224	47,133
Governance Costs	3	1,681	-	1,681	1,860
		30,905	-	30,905	48,993
Total resources used		30,905	-	30,905	48,993
Excess of receipts over payments/(payments over receipts)		8,952	-	8,952	4,114
Cash funds brought forward 1 April		9,942	-	9,942	5,828
Cash funds brought forward 31 March		18,894	-	18,894	9,942

The notes on page 7 to 8 form part of these accounts

ST MICHAEL'S YORK TRUST
STATEMENT OF ASSETS AND LIABILITIES
AS AT 31 MARCH 2025

	Unrestricted Funds	Restricted Funds	Total Funds	
<i>Notes</i>	£	£	2025 £	2024 £
Cash funds				
Bank account	18,364	-	18,364	9,403
Share interest account	528	-	528	528
Petty cash	1	-	1	11
	18,894	-	18,894	9,942
Other Monetary Assets				
Debtors	150	-	150	152
Prepayments	-	-	-	80
Other Debtors (HMRC)	2,892	-	2,892	7,241
	3,042	-	3,042	7,473
Assets retained for the charity's own use				
Property Alterations	130,967	-	130,967	130,967
Fixtures and fittings	116,964	-	116,964	116,964
	247,931	-	247,931	247,931
	4	-	4	4
Liabilities	5	-	5	14,601

The financial statements on pages 5 to 8 were approved by the Trustees, and authorised for issue on and signed on their behalf by:

Daniel Brookes

Dated

26/01/2026

The notes on page 7 to 8 form part of these accounts

ST MICHAEL'S YORK TRUST
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025

1 ACCOUNTING POLICIES

a. Accounting framework

The accounts have been prepared under the regulations of the 2011 Charities Act.

b. Basis of Accounting

The Accounts have been drawn up on a receipts and payment basis, that is income and expenses are recognised when money is received and paid.

2 CHARITABLE ACTIVITIES	<u>2025</u>	<u>2024</u>
	£	£
Insurance	7,940	7,133
Raising Funds	-	440
Wages (including redundancy pay)	8,820	25,585
Pensions	-	768
Subcontractor Costs	825	1,350
Rent and Rates	509	612
Repairs & Renewals	2,161	1,173
Light & Heat	6,657	7,915
Hire of Plant & Machinery	297	194
Printing, Postage & Stationary	-	91
Telephone & Internet costs	1,393	1,499
Computer Expenses	15	-
Sundry Consumables	337	-
Bank Charges	270	373
	<u>29,224</u>	<u>47,133</u>

3 GOVERNANCE COSTS

Accounting & Independent Examiners Fees	1,381	1,500
Payroll & Bookkeeping Fees	300	360
	<u>1,681</u>	<u>1,860</u>

**ST MICHAEL'S YORK TRUST
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025**

4 FIXED ASSETS

Fixed assets have been included at cost. The net book value prior to conversion to receipts and payment accounting was £13,229 as at 31 March 2022.

5 LIABILITIES

	<u>2025</u>	<u>2024</u>
	£	£
Income in Advance	-	1,540
Creditors	-	1,746
Accruals	840	1,934
Other Loans	650	650
Loan Account: John Ransford	8,731	8,731
	<hr/>	<hr/>
	10,221	14,601
	<hr/> <hr/>	<hr/> <hr/>

6 TRUSTEE REMUNERATION AND EXPENSES

No Trustee receives any remuneration or benefits by virtue of being a Trustee and were not reimbursed for any expenses.

ST MICHAEL'S YORK TRUST

England & Wales - Charity number 519912

Accounts

St Michael's York Trust

(Registered Charity No. 519912)

Report and Accounts
For the year to 31 March 2024

ST MICHAEL'S YORK TRUST

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**ST MICHAEL'S YORK TRUST
TRUSTEES ANNUAL REPORT
FOR THE YEAR ENDED 31 MARCH 2024**

The St Michael's York Trust is a charity registered with the Charity Commission. The Charity Commission Registration Number is 519912. The members confirm that the Charity has complied with its duty to have regard to the guidance on public benefit published by the Charity Commission.

The Trust presents its annual report for the year ended 31 March 2024.

Trustees throughout this period were:

John Ransford	(Chair)
Amber Boydell	
Alison Dawson	
Keith Hayden	

Registered Address	St Michael's Church Spurriergate York YO1 9QR
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Bankers	Royal Bank of Scotland Leeds Park Row (B) 27 Park Row Leeds LS1 5QB
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Independent Examiner	Sarah Wearing FCA, DChA HPH 54 Bootham York YO30 7XZ
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STRUCTURE, GOVERNANCE AND MANAGEMENT

The trust is governed by the declaration of trust dated 10 February 1988 amended by the supplementals dated 1 April 1991, 13 October 1993, 21 December 2000 and 28 November 2005.

The governance and management arrangements for the Charity involve three parties working together:

- The Diocese of York as owner of the building and lease provider.
- St Michael le Belfrey Church (The Belfrey) providing oversight and encouragement.
- St Michaels York Trust taking responsibility for the management and operation of the premises and its activities.

**ST MICHAEL'S YORK TRUST
TRUSTEES ANNUAL REPORT
FOR THE YEAR ENDED 31 MARCH 2024**

PURPOSE AND MISSION

During 2023 the Trust redefined its Mission to deliver its charitable objectives. This was endorsed at the Annual General Meeting in January 2024.

This is LIVING WELL TOGETHER

- Sharing God's love with the people of York and its visitors through a kind and caring community, encouraging social justice, offering a listening ear and sharing the Good News of Jesus Christ.
- Offering a warm and accepting welcome to all in a unique city centre venue where people can gather together in groups or as individuals in a safe setting.
- Providing an informal meeting place for individuals and groups to draw on spiritual, physical and social refreshment, freely offered and generously shared.
- Growing community-based partnerships with local groups that share our values and want to provide compatible activities in the space.

ACTIONS

To demonstrate and sustain this mission, 2023/4 was a year of major transition

- Paid staff were released in the autumn and at the end of 2023 to secure financial sustainability. Responsibilities and activities are now entirely supported by volunteers, including three former employees.
- The counselling service was brought to a close at the end of 2023, after receipt of a grant from The Belfrey's Post Pandemic Fund which sustained the service until the end of the year. The paid Counselling Manager at Spurriergate transferred across to a Counsellor role with the new Wellspring Counselling Centre at The Belfrey in January 2024. Some of the volunteer counsellors from Spurriergate have also joined this new service, which continues the provision of an affordable, accessible and professional Christian counselling service for adults in York.
- Two days each week of successful open sessions to guests and visitors with no direct charge for refreshments, but depending on voluntary donations.
- A closer relationship with The Belfrey to further align purpose, activities and operations.
- Growing partnerships with York Ukrainian Society, City Centre Bellringers, York Cares, the Retired Forces Group, York Mystery Plays Trust, York Parkinson's Society and others.
- Neighbourhood meeting facilities for the City of York Council customer and communities Directorate. The Trust acknowledges with thanks a further grant from CYC Good Place, Warm Place initiative to support heating costs in winter.
- An operating surplus is identified in the accompanying Accounts and financial sustainability is gradually being secured.

**ST MICHAEL'S YORK TRUST
TRUSTEES ANNUAL REPORT
FOR THE YEAR ENDED 31 MARCH 2024**

In a challenging and sometimes difficult environment, internally and externally, there is evidence of real progress as our objectives are being delivered in practice.

Detailed work has commenced on preparing a new operating model under the auspices of the Belfrey, to be introduced in early 2025.

FINANCIAL REVIEW

During the year receipts from activities decreased from £67,658 to £53,107. The trust has therefore reduced its costs from £71,512 to £48,993. The trust has excess of receipts over payments of £4,114.

The cash funds held by the trust have increased from £5,828 to £9,942.

RESERVES POLICY

The trust is in a period of transition and the overheads have been reduced. The level of cash reserves held is sufficient to cover the working capital requirements of the trust.

Approved by the trustees on 31 January 2025 and signed on behalf of the Charity by:

.....
John Ransford - (Chair)
Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ST MICHAEL'S YORK TRUST

I report to the Trustees on my examination of the accounts of St Michael's York Trust for the year ended 31 March 2024, which are set out on pages 5 to 8.

This report is made solely to the Charity's Trustees, as a body, in accordance with section 154 of the Charities Act 2011. My independent examiner's work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity, the Charity's members as a body and the Charity's Trustees as a body for my independent examiner's work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the Charity Trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

HPH Chartered Accountants
54 Bootham
YORK
YO30 7XZ

Sarah Wearing, FCA, DChA
31 January 2025

ST MICHAEL'S YORK TRUST
RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2024

	<i>Notes</i>	Unrestricted Funds £	Restricted Funds £	2024 Total Funds £	2023 Total Funds £
Receipts					
Donations and Legacies		45,037	-	45,037	59,843
Other Trading Activities		6,570	-	6,570	4,814
Government Grants		1,500	-	1,500	3,000
Bank Interest Received		-	-	-	1
		53,107	-	53,107	67,658
Assets and investment sales					
Receipts from sale of fixed assets		-	-	-	1,100
Loan received		-	-	-	8,731
		53,107	-	53,107	77,489
Payments					
Charitable Activities	2	47,133	-	47,133	69,363
Governance Costs	3	1,860	-	1,860	2,149
		48,993	-	48,993	71,512
Asset and investment purchases					
Purchase of fixed assets		-	-	-	8,799
		48,993	-	48,993	80,311
Excess of receipts over payments/(payments over receipts)		4,114	-	4,114	(2,822)
Cash funds brought forward 1 April		5,828	-	5,828	8,650
Cash funds brought forward 31 March		9,942	-	9,942	5,828

The notes on page 7 to 8 form part of these accounts

ST MICHAEL'S YORK TRUST
STATEMENT OF ASSETS AND LIABILITIES
AS AT 31 MARCH 2024

	<i>Notes</i>	Unrestricted Funds £	Restricted Funds £	Total Funds	
				2024 £	2023 £
Cash funds					
Bank account		9,403	-	9,403	5,810
Share interest account		528	-	528	-
Petty cash		11	-	11	18
Total cash funds		9,942	-	9,942	5,828
Other Monetary Assets					
Debtors		152	-	152	1,592
Prepayments		80	-	80	4,339
Other Debtors (HMRC)		7,241	-	7,241	672
		7,473	-	7,473	6,603
Assets retained for the charity's own use					
Property Alterations		130,967	-	130,967	130,967
Fixtures and fittings		116,964	-	116,964	116,964
	4	247,931	-	247,931	247,931
Liabilities	5	14,601	-	14,601	17,224

The financial statements on pages 5 to 8 were approved by the Trustees, and authorised for issue on and signed on their behalf by:

John Ransford
Chairman and Trustee

Dated 31 January 2025

The notes on page 7 to 8 form part of these accounts

ST MICHAEL'S YORK TRUST
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2024

1 ACCOUNTING POLICIES

a. Accounting framework

The accounts have been prepared under the regulations of the 2011 Charities Act.

b. Basis of Accounting

The Accounts have been drawn up on a receipts and payment basis, that is income and expenses are recognised when money is received and paid. The figures for 2023 have been restated accordingly.

2 CHARITABLE ACTIVITIES	<u>2024</u>	<u>2023</u>
	£	£
Insurance	7,133	7,088
Raising Funds	440	1,105
Wages	25,585	42,000
Pensions	768	1,260
Subcontractor Costs	1,350	1,418
Rent and Rates	612	1,092
Repairs & Renewals	1,173	3,299
Light & Heat	7,915	9,752
Hire of Plant & Machinery	194	259
Printing, Postage & Stationary	91	42
Telephone & Internet costs	1,499	1,537
Computer Expenses	-	36
Bank Charges	373	475
	<hr/>	<hr/>
	47,133	69,363
	<hr/> <hr/>	<hr/> <hr/>

3 GOVERNANCE COSTS

Accounting & Independent Examiners Fees	1,500	1,340
Payroll & Bookkeeping Fees	360	809
	<hr/>	<hr/>
	1,860	2,149
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**ST MICHAEL'S YORK TRUST
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2024**

4 FIXED ASSETS

Fixed assets have been included at cost. The net book value prior to conversion to receipts and payment accounting was £13,229 as at 31 March 2022.

5 LIABILITIES

	<u>2024</u>	<u>2023</u>
	£	£
Income in Advance	1,540	1,540
Creditors	1,746	3,924
Accruals	1,934	2,379
Other Loans	650	650
Loan Account: John Ransford	8,731	8,731
	<hr/>	<hr/>
	14,601	17,224
	<hr/> <hr/>	<hr/> <hr/>

6 TRUSTEE REMUNERATION AND EXPENSES

No Trustee receives any remuneration or benefits by virtue of being a Trustee and were not reimbursed for any expenses.

ST MICHAEL'S YORK TRUST

England & Wales - Charity number 519912

Accounts

ST MICHAEL'S YORK TRUST

(Registered Charity No. 519912)

REPORT AND ACCOUNTS

FOR THE YEAR ENDED

31st MARCH 2023

ST MICHAEL'S YORK TRUST**REFERENCE & ADMINISTRATION DETAILS****FOR THE YEAR ENDED 31st MARCH 2023**

Charitable History	Declaration of Trust dated 25th February 1988
Main Charity Name	St Michael's York Trust
Registered Charity Number	519912
Registered Address	St Michael's Church Spurriergate York YO1 9QR
Bankers	Royal Bank of Scotland Leeds Park Row (B) 27 Park Row Leeds LS1 5QB
Independent Examiner	Carl Parker FFA FFTA Parker Hartley & Co. 2 Waverley Street The Groves York YO31 7QZ
Trustees	John Ransford Keith Hayden Amber Boydell Alison Dawson

ST MICHAEL'S YORK TRUST

TRUSTEES ANNUAL REPORT - YEAR ENDED 31st MARCH 2023

Introduction

The St Michael's York Trustees present their Annual Report and Accounts for the year ending 31st March 2023.

Structure, Governance and Management

The charity is governed overall by the Committee of Trustees. The day to day running of the Spurriergate Centre is managed and operated by the staff team - Alison Cooper, Lesley Nicholls and Sara Ward, under the overall direction of the Trust Chair, John Ransford.

The Trust's professional counselling services is coordinated by Lesley Nichols and provided by a group of qualified counsellors and students under supervision. It continued to provide a valuable service during the pandemic, mainly in virtual form, and the service remains highly regarded and in high demand.

Objects and Aims

The vision of the Spurriergate Centre is a window of the Kingdom of God.

Our aims are to offer spiritual, physical and social hospitality, a commitment to social justice and maintaining a Christian community as a hub for activities and sanctuary.

These objects and aims are realised through operation of Spurriergate in the closed church of St Michael's Spurriergate, held on long lease from the Diocese of York. The premises host also a range of activities provided by churches and other organisations which share our purpose and values.

Our service profile has varied over the past thirty years and this year marked the emergence of a simpler offering on a non commercial basis as the nation emerged from covid lockdowns.

The Trust has embarked on a thorough review of our purpose and activities, seeking God's will to maintain a sustainable presence in this historic and significant building in the heart of York City Centre.

Future Activities and Changes in Direction

As shown on the enclosed Accounts, despite the increase in income this year, this has again resulted in a trading deficit of £8249. A decision was taken by the trustees on 31st May 2023 that changes would need to take place in order to secure the future. It was decided that staffing changes would need to be made and focus on a volunteer basis going forward to secure the future of St Michael's York Trust. This has obviously changed the structure of the trust but by working closely with other services for dual co-operation it will lead to a better future for the trust and lead to surpluses of reserves due to a substantial reduction in wages costs and outgoings.

Signed John Ransford

Chairman of Trustees

INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES OF
ST MICHAEL'S YORK TRUST

I have examined the accounts on pages 5 to 8 which have been prepared under the accounting policies set out on page 7.

Respective responsibilities of the Trustees and Independent Examiner

As described on page 3 the Trustees are responsible for the preparation of the Charity's Accounts.

They consider that an Audit is not required for this year (under section 144 of the Charities Act 2011) and that an independent examination is needed. Having satisfied myself that the Accounts are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report as follows.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the contents of the Trustees report.

Independent Examiners' Statement

Whilst preparing these Accounts it should be noted that the Charity suffered a deficit during the year ended 31st March 2023. It appears that this was due to a decrease in donations, visitors and legacies and despite the receipt of Government Grants which were paid to the Charity caused by the pandemic this did not make up the reduction in income which was lost. This is in common with many other smaller and larger Charities who have also suffered due to the covid pandemic.

I have completed my examination and I confirm that no material matters have come to my attention in connection with the examination of the records which gives me any concern to believe that the Charity has not:-

- a) Kept records in accordance with Section 130 of the Charities Act and
- b) Prepared Accounts in accordance with the accounting records and comply with the accounting requirements of the Charities Act or in my opinion any attention that should be drawn to enable the proper understanding of the Accounts to be reached.

The attached Accounts are in accordance with the books, records, information and explanations provided by the Charity.

Signed C Parker

Carl Parker FFA FFTA
Parker Hartley & Co
2 Waverley Street
The Groves
York
YO31 7QZ

ST MICHAEL'S YORK TRUST
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2023

<i>Notes</i>	<u>Unrestricted</u> <u>Funds</u>	<u>Restricted</u> <u>Funds</u>	<u>2023</u> <u>Total</u> <u>Funds</u>	<u>2022</u> <u>Total</u> <u>Funds</u>
<u>Income and Expenditure</u>				
Donations and Legacies	56,447	-	56,447	41,913
Other Trading Activities	3,274	-	3,274	1,412
Government Grants	3,000	-	3,000	6,357
Bank Interest Received	1	-	1	1
Total incoming resources	<u>62,722</u>	<u>-</u>	<u>62,722</u>	<u>49,683</u>
 Resources used				
Direct charitable expenditure				
Charitable Activities	2		68,854	70,680
Governance Costs	3		2,117	1,938
Total resources used			<u>70,971</u>	<u>72,618</u>
Net deficit for the year			<u>(8,249)</u>	<u>(22,935)</u>
 <u>Funds of the Charity</u>				
Total Funds Brought Forward			23,282	46,217
Net deficit for the year			(8,249)	(22,935)
Total Funds Carried Forward			<u>15,033</u>	<u>23,282</u>

ST MICHAEL'S YORK TRUST
BALANCE SHEET AS AT 31ST MARCH 2023

	<i>Notes</i>	<u>2023</u>		<u>2022</u>	
		£	£	£	£
Fixed Assets	4		19,826		13,229
Current Assets					
Debtors and Prepayments	5	6,603		9,997	
Cash at Bank and in Hand		5,828		8,650	
		<u>12,431</u>		<u>18,647</u>	
Creditors: amounts falling due within one year	6	17,224		8,594	
		<u>17,224</u>		<u>8,594</u>	
Excess Current Liabilities / Net Current Assets			(4,793)		10,053
Total Assets less current liabilities			<u>15,033</u>		<u>23,282</u>
Funds					
Unrestricted			15,033		23,282
Restricted			-		-
			<u>15,033</u>		<u>23,282</u>

The financial statements on pages 5 to 8 were approved by the Trustees, and authorised for issue on 12th September 2023 and signed on their behalf by:

..... Signed Dated

John Ransford
Chairman and Trustee

The notes on page 7 to 8 form part of these accounts.

ST MICHAEL'S YORK TRUST**NOTES TO THE ACCOUNTS****FOR THE YEAR ENDED 31ST MARCH 2023****1. ACCOUNTING POLICIES****a. Accounting Framework**

The accounts have been prepared under the regulations of the 2011 Charities Act.

b. Basis of Accounting

The Accounts have been drawn up on an "accruals" basis, that is incoming resources are recognised when receivable and expenditure when incurred, not as money is received or paid.

There has been no change to the accounting policies.

2. CHARITABLE ACTIVITIES

	<u>2023</u>	<u>2022</u>
	£	£
Insurance	7,021	7,338
Raising Funds	1,105	400
Wages	42,000	39,951
Pensions	1,260	1,199
Subcontractor Costs	1,643	1,962
Rent and Rates	1,203	680
Repairs & Renewals	1,466	11,852
Light & Heat	9,705	5,117
Hire of Plant & Machinery	259	440
Printing, Postage & Stationery	42	82
Telephone & Internet costs	1,537	1,585
Advertising	-	120
Computer Expenses	36	36
Bank Charges	475	277
Travel & Subsistence	-	31
Depreciation	2,202	1,470
Profit on Disposal of Equipment	(1,100)	(1,860)
	<u>68,854</u>	<u>70,680</u>

3. GOVERNANCE COSTS

Accounting & Independent Examiners Fees	1,308	1,080
Payroll & Bookkeeping Fees	809	858
	<u>2,117</u>	<u>1,938</u>

ST MICHAEL'S YORK TRUST
NOTES TO THE ACCOUNTS (Continued)
FOR THE YEAR ENDED 31ST MARCH 2023

4 FIXED ASSETS

	<u>Land & Buildings</u> £	<u>Furniture & Equipment</u> £	<u>Total</u> £
Cost			
At 1 April 2022	130,967	108,165	239,132
Additions in Year	-	8,799	8,799
Disposals	-	-	-
	-	-	-
At 31 March 2023	<u>130,967</u>	<u>116,964</u>	<u>247,931</u>
Depreciation			
At 1 April 2022	128,824	97,079	225,903
Charge for the Year	214	1,988	2,202
Disposals	-	-	-
	-	-	-
At 31 March 2023	<u>129,038</u>	<u>99,067</u>	<u>228,105</u>
Net Book Value			
At 31 March 2023	<u>1,929</u>	<u>17,897</u>	<u>19,826</u>

5 DEBTORS

	<u>2023</u> £	<u>2022</u> £
Debtors	1,592	53
Prepayments	4,339	4,337
Other Debtors (HMRC)	672	5,607
	<u>6,603</u>	<u>9,997</u>

6 CREDITORS AND ACCRUALS - Falling due within 1 year

	<u>2023</u> £	<u>2022</u> £
Income in Advance	1540	-
Creditors	3,924	5,533
Accruals	2,379	2,411
Other Loans	650	650
Loan Account : John Rashford	8,731	-
	<u>17,224</u>	<u>8,594</u>

ST MICHAEL'S YORK TRUST

England & Wales - Charity number 519912

Accounts

ST MICHAEL'S YORK TRUST

(Registered Charity No. 519912)

REPORT AND ACCOUNTS

FOR THE YEAR ENDED

31st MARCH 2022

ST MICHAEL'S YORK TRUST**REFERENCE & ADMINISTRATION DETAILS****FOR THE YEAR ENDED 31st MARCH 2022**

Charitable History	Declaration of Trust dated 10th February 1988
Main Charity Name	St Michael's York Trust
Registered Charity Number	519912
Registered Address	St Michael's Church Spurriergate York YO1 9QR
Bankers	Royal Bank of Scotland Leeds Park Row (B) 27 Park Row Leeds LS1 5QB
Independent Examiner	Carl Parker FFA FFTA Parker Hartley & Co. 2 Waverley Street The Groves York YO31 7QZ
Trustees	John Ransford Richard Staples William Jenkyns Jenny Hough Keith Hayden Amber Boydell

ST MICHAEL'S YORK TRUST

TRUSTEES ANNUAL REPORT - YEAR ENDED 31st MARCH 2022

Introduction

The St Michael's York Trustees present their Annual Report and Accounts for the year ending 31st March 2022.

Structure, Governance and Management

The charity is governed overall by the Committee of Trustees. The day to day running of the Spurriergate Centre is managed and operated by the staff team - Alison Cooper, Lesley Nicholls and Sara Ward, under the overall direction of the Trust Chair, John Ransford.

The Trust's professional counselling services is coordinated by Lesley Nichols and provided by a group of qualified counsellors and students under supervision. It continued to provide a valuable service during the pandemic, mainly in virtual form, and the service remains highly regarded and in high demand.

Objects and Aims

The vision of the Spurriergate Centre is a window of the Kingdom of God.

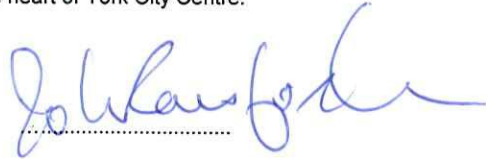
Our aims are to offer spiritual, physical and social hospitality, a commitment to social justice and maintaining a Christian community as a hub for activities and sanctuary.

These objects and aims are realised through operation of Spurriergate in the closed church of St Michael's Spurriergate, held on long lease from the Diocese of York. The premises host also a range of activities provided by churches and other organisations which share our purpose and values.

Our service profile has varied over the past thirty years and this year marked the emergence of a simpler offering on a non commercial basis as the nation emerged from covid lockdowns.

The Trust has embarked on a thorough review of our purpose and activities, seeking God's will to maintain a sustainable presence in this historic and significant building in the heart of York City Centre.

Signed John Ranford
 Chairman of Trustees



INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES OF
ST MICHAEL'S YORK TRUST

I have examined the accounts on pages 5 to 8 which have been prepared under the accounting policies set out on page 7.

Respective responsibilities of the Trustees and Independent Examiner

As described on page 3 the Trustees are responsible for the preparation of the Charity's Accounts.

They consider that an Audit is not required for this year (under section 144 of the Charities Act 2011) and that an independent examination is needed. Having satisfied myself that the Accounts are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report as follows.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the contents of the Trustees report.

Independent Examiners' Statement

Whilst preparing these Accounts it should be noted that the Charity suffered a deficit during the year ended 31st March 2022. It appears that this was due to a decrease in donations, visitors and legacies and despite the receipt of Government Grants which were paid to the Charity caused by the pandemic this did not make up the reduction in income which was lost. This is in common with many other smaller and larger Charities who have also suffered due to the covid pandemic.

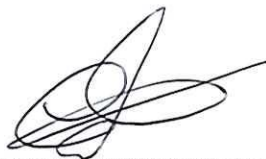
I have completed my examination and I confirm that no material matters have come to my attention in connection with the examination of the records which gives me any concern to believe that the Charity has not:-

- a) Kept records in accordance with Section 130 of the Charities Act and
- b) Prepared Accounts in accordance with the accounting records and comply with the accounting requirements of the Charities Act or in my opinion any attention that should be drawn to enable the proper understanding of the Accounts to be reached.

The attached Accounts are in accordance with the books, records, information and explanations provided by the Charity.

Signed

C Parker



Carl Parker FFA FFTA
Parker Hartley & Co
2 Waverley Street
The Groves
York
YO31 7QZ

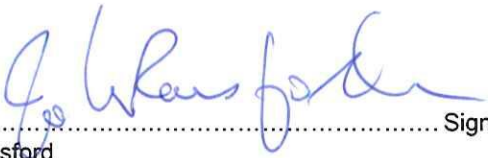
ST MICHAEL'S YORK TRUST
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2022

	<i>Notes</i>	<u>Unrestricted Funds</u>	<u>Restricted Funds</u>	<u>2022 Total Funds</u>	<u>2021 Total Funds</u>
<u>Income and Expenditure</u>					
Donations and Legacies		41,913	-	41,913	58,454
Other Trading Activities		1,412	-	1,412	1,905
Government Grants		6,357	-	6,357	-
Bank Interest Received		1	-	1	1
Total incoming resources		<u>49,683</u>	<u>-</u>	<u>49,683</u>	<u>60,360</u>
Resources used					
Direct charitable expenditure					
Charitable Activities	2			70,680	58,760
Governance Costs	3			1,938	2,025
Total resources used				<u>72,618</u>	<u>60,785</u>
Net deficit for the year				<u>(22,935)</u>	<u>(425)</u>
<u>Funds of the Charity</u>					
Total Funds Brought Forward				46,217	46,642
Net deficit for the year				(22,935)	(425)
Total Funds Carried Forward				<u>23,282</u>	<u>46,217</u>

ST MICHAEL'S YORK TRUST
BALANCE SHEET AS AT 31ST MARCH 2022

	<i>Notes</i>	<u>2022</u>		<u>2021</u>	
		£	£	£	£
Fixed Assets	4		13,229		14,603
Current Assets					
Debtors and Prepayments	5	9,997		13,603	
Cash at Bank and in Hand		8,650		29,754	
		<u>18,647</u>		<u>43,357</u>	
Creditors: amounts falling due within one year	6	8,594		11,743	
		<u>8,594</u>		<u>11,743</u>	
Net Current Assets			10,053		31,614
Total Assets less current liabilities			<u>23,282</u>		<u>46,217</u>
Funds					
Unrestricted			23,282		46,217
Restricted			-		-
			<u>23,282</u>		<u>46,217</u>

The financial statements on pages 5 to 8 were approved by the Trustees, and authorised for issue on 27th October 2022 and signed on their behalf by:


 Signed Dated 13th January 2023

John Ransford
Chairman and Trustee

The notes on page 7 to 8 form part of these accounts.

ST MICHAEL'S YORK TRUST**NOTES TO THE ACCOUNTS****FOR THE YEAR ENDED 31ST MARCH 2022****1. ACCOUNTING POLICIES****a. Accounting Framework**

The accounts have been prepared under the regulations of the 2011 Charities Act.

b. Basis of Accounting

The Accounts have been drawn up on an "accruals" basis, that is incoming resources are recognised when receivable and expenditure when incurred, not as money is received or paid.

There has been no change to the accounting policies.

2. CHARITABLE ACTIVITIES

	<u>2022</u>	<u>2021</u>
	£	£
Insurance	7,338	7,572
Raising Funds	400	31
Wages	39,951	38,982
Pensions	1,199	2,535
Subcontractor Costs	1,962	1,449
Rent and Rates	680	386
Repairs & Renewals	11,852	3,028
Light & Heat	5,117	1,225
Hire of Plant & Machinery	440	65
Printing, Postage & Stationery	82	-
Telephone & Internet costs	1,585	1,582
Advertising	120	-
Computer Expenses	36	31
Bank Charges	277	135
Travel & Subsistence	31	117
Depreciation	1,470	1,622
Profit on Disposal of Equipment	(1,860)	-
	<u>70,680</u>	<u>58,760</u>

3. GOVERNANCE COSTS

Accounting & Independent Examiners Fees	1,080	1,080
Payroll & Bookkeeping Fees	858	945
	<u>1,938</u>	<u>2,025</u>

ST MICHAEL'S YORK TRUST
NOTES TO THE ACCOUNTS (Continued)
FOR THE YEAR ENDED 31ST MARCH 2022

4 FIXED ASSETS

	<u>Land & Buildings</u> £	<u>Furniture & Equipment</u> £	<u>Total</u> £
Cost			
At 1 April 2021	130,967	108,069	239,036
Additions in Year	-	96	96
Disposals	-	-	-
At 31 March 2022	<u>130,967</u>	<u>108,165</u>	<u>239,132</u>
Depreciation			
At 1 April 2021	128,586	95,847	224,433
Charge for the Year	238	1,232	1,470
Disposals	-	-	-
At 31 March 2022	<u>128,824</u>	<u>97,079</u>	<u>225,903</u>
Net Book Value At 31 March 2022	<u>2,143</u>	<u>11,086</u>	<u>13,229</u>

5 DEBTORS

	<u>2022</u> £	<u>2021</u> £
Debtors	53	95
Prepayments	4,337	4,167
Other Debtors (HMRC)	5,607	9,341
	<u>9,997</u>	<u>13,603</u>

6 CREDITORS AND ACCRUALS - Falling due within 1 year

	<u>2022</u> £	<u>2021</u> £
Creditors	5,533	4,872
Accruals	2,411	6,221
Other Loans	650	650
	<u>8,594</u>	<u>11,743</u>

ST MICHAEL'S YORK TRUST

England & Wales - Charity number 519912

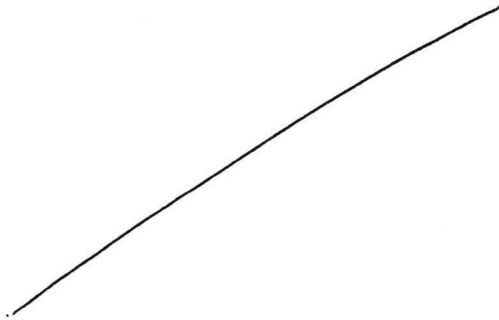
Accounts

Charity registration number: 519912

St Michael's York Trust

Annual Report and Financial Statements

for the Year Ended 31 March 2021



St Michael's York Trust

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St Michael's York Trust

Reference and Administrative Details

Chairman	Richard Staples
Trustees	Richard Staples John Ransford Howard Dawson Chris Cullwick William Jenkyns
Charity Registration Number	519912
Principal Office	St Michael's Church Spurriergate York YO1 9QR
Independent Examiner	Ian Walker & Co Chartered Accountant Heworth House Melrosegate Heworth York YO31 0RP

St Michael's York Trust

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2021.

Objectives and activities

Objects and aims

The vision of the Spurriergate Centre is to be a window of the Kingdom of God.

Our aim is to share the good news of God's love in Jesus Christ - with the people of York and its visitors through: - providing caring service and refreshment; - offering a listening ear; and - upholding justice issues in our community and worldwide.

Such has been the aim and objectives of the St Michael York Trust, given practical expression through the ministry of the Spurriergate Centre over a period of more than 30 years. The Trust delivers these Objectives by operating Spurriergate in the redundant church of St Michael's, Spurriergate, York.

From November 2018 until March 2020 the Trust provided a give as you feel community café and was a place of welcome. During the financial year ending April 2021 the Centre was closed due to the pandemic.

Spurriergate usually provides a resource for events and other social and community activities.

Listening to lives

The Spurriergate Counselling Service provided by the Trust continues to provide an invaluable service throughout the pandemic. Its manager, Lesley Nicholls, provides vital counsellor management and service delivery. The number of clients and the number of voluntary counsellors has been maintained. The service has quickly evolved as the restrictions of the pandemic affected face to face sessions. Many have taken place online or via telephone.

The trustees are continually reassessing and reviewing aims and objectives so that we deliver the vision of Spurriergate in new, fresh and appropriate ways.

Public benefit

The Trust provides benefit to the public in many ways and the Trustees confirm they have regard to the public benefit guidance of the Charity Commission and this is important in discussions on aims and objectives of the charity.

The public are permitted access to the building as a historical site and there is no charge for such access. There are also regular visits made by a York Bell Ringing group who access the full peal of bells, six bells containing York's oldest bell dating back to the 15th century, for practice sessions free of charge. Information is freely available on the historic character of the building, particularly its stained glass.

Counselling and listening services are provided to all regardless of race, ethnic or religious background, or indeed ability to pay. Clients are made aware that the service does incur costs but are not obliged to pay in advance or indeed at all for services received. Some do donate financially to the services either during or at the end of their course of sessions but are under no obligation to do so. The bulk of the costs of this service are met by the St Michael York Trust.

The public also benefit from Spurriergate offering a place of rest and refreshment in the middle of York.

St Michael's York Trust

Trustees' Report

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales. Structure, governance and management Nature of governing document The Charity is controlled by its governing document, a declaration of trust dated 10th February 1988 as amended by supplement deeds of 1st April 1991, 13th October 1993, 21st December 2000 and 28th November 2005.

Financial review

Policy on reserves

The Trustees seek to always maintain a reasonable level of funds with the charity so that it may continue its activities to support the community without hinderance or risk of liquidity issues.

As such the minimum levels of funds and reserves within the charity the Trustees recognise as acceptable is three months on average expenditure to run the charity as required. This sum is recognised to be approximately £20,000.

Structure, governance and management

Nature of governing document

The Charity is controlled by its governing document, a declaration of trust dated 10th February 1988 as amended by supplement deeds of 1st April 1991, 13th October 1993 and 21st December 2000.

Organisational structure

New and prospective trustees meet current trustees on site and have extensive discussions on the operation at Spurriergate as well as being directed to Charity Commission support and guidance documentation online. Other supporting documentation is also provided on an ad hoc basis.

Trustees are appointed for a period of three years and the majority of appointments of the trustees are subject to the approval of the PCC of St Michael-le-Belfrey, as per the Trust Articles. The majority of whom must currently be members of the Belfrey PCC with a view to clarifying the nature of the relationship of Spurriergate with life of the Belfrey and strengthening that relationship.

St Michael's York Trust

Trustees' Report

Major risks and management of those risks

The charity's major risk in the 2021 financial year has been that of cashflow due to the COVID-19 pandemic. The Trustees have managed risk on the basis of a close involvement. The Trustees have met regularly, mainly virtually, and these meetings were interspersed by visits to Spurriergate to discuss particular aspects with the management team during the financial year.

Financial instruments

Cash flow risk

The charity's activities primary cash flow risk is that of donations to the charity from the public and gift aid due from HMRC.

It should be noted that this year is exceptional in its cashflow make up due to the COVID-19 pandemic in which cash donations fell and income was heavily supplemented by government support in the form of regional council grants and CJRS claims.

The charity with the assistance of its Trustee's will seek to return to unsupported cash flows of similar levels to the 2020 financial year (Approx. £90,000).

Liquidity risk

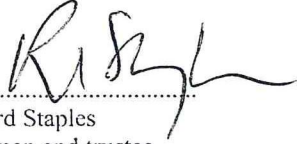
In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of long-term and short-term debt finance.

Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

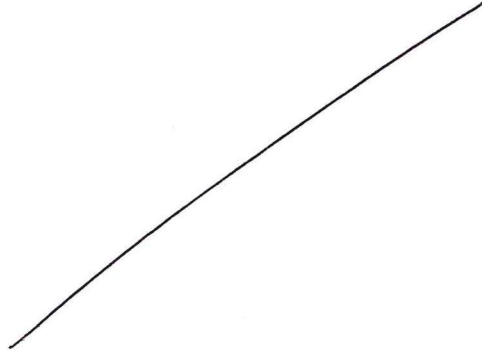
St Michael's York Trust

Trustees' Report

The annual report was approved by the trustees of the charity on 5 March 2022 and signed on its behalf by:



Richard Staples
Chairman and trustee



St Michael's York Trust

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 5 March 2022 and signed on its behalf by:



.....
Richard Staples
Chairman and trustee

St Michael's York Trust

Independent Examiner's Report to the trustees of St Michael's York Trust

I report to the trustees on my examination of the accounts of St Michael's York Trust for the year ended 31 March 2021.

Responsibilities and basis of report

As the charity trustees of St Michael's York Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

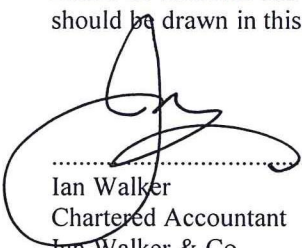
I report in respect of my examination of the St Michael's York Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of St Michael's York Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



.....
Ian Walker
Chartered Accountant
Ian Walker & Co

Heworth House
Melrosegate
Heworth
York
YO31 0RP

5 March 2022

St Michael's York Trust

Statement of Financial Activities for the Year Ended 31 March 2021

	Note	Unrestricted funds £	Total 2021 £
Income and Endowments from:			
Donations and legacies		58,454	58,454
Other trading activities		1,905	1,905
Investment income	4	1	1
Total income		60,360	60,360
Expenditure on:			
Raising funds		31	31
Charitable activities		59,172	59,172
Other expenditure		1,582	1,582
Total expenditure		60,785	60,785
Net expenditure		(425)	(425)
Net movement in funds		(425)	(425)
Reconciliation of funds			
Total funds brought forward		46,642	46,642
Total funds carried forward	16	46,217	46,217
	Note	Unrestricted funds £	Total 2020 £
Income and Endowments from:			
Donations and legacies		76,274	76,274
Other trading activities		1,725	1,725
Investment income	4	13,355	13,355
Total income		91,354	91,354
Expenditure on:			
Raising funds		1,540	1,540
Charitable activities		75,487	75,487
Other expenditure		1,442	1,442
Total expenditure		78,469	78,469
Net income		12,885	12,885
Net movement in funds		12,885	12,885
Reconciliation of funds			
Total funds brought forward		33,757	33,757
Total funds carried forward	16	46,642	46,642

All of the charity's activities derive from continuing operations during the above two periods.

The notes on pages 11 to 20 form an integral part of these financial statements.

St Michael's York Trust

Statement of Financial Activities for the Year Ended 31 March 2021

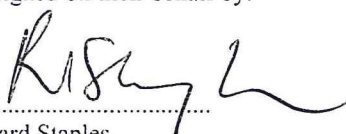
The funds breakdown for 2020 is shown in note 16.

St Michael's York Trust

(Registration number: 519912)
Balance Sheet as at 31 March 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	11	14,603	16,225
Current assets			
Debtors	12	13,603	34,941
Cash at bank and in hand	13	29,754	2,660
		<u>43,357</u>	<u>37,601</u>
Creditors: Amounts falling due within one year	14	<u>(11,743)</u>	<u>(7,184)</u>
Net current assets		<u>31,614</u>	<u>30,417</u>
Net assets		<u>46,217</u>	<u>46,642</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>46,217</u>	<u>46,642</u>
Total funds	16	<u>46,217</u>	<u>46,642</u>

The financial statements on pages 8 to 20 were approved by the trustees, and authorised for issue on 5 March 2022 and signed on their behalf by:


.....
Richard Staples
Chairman and trustee

St Michael's York Trust

Notes to the Financial Statements for the Year Ended 31 March 2021

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

St Michael's York Trust meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Going concern

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

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

St Michael's York Trust

Notes to the Financial Statements for the Year Ended 31 March 2021

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

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

Tangible fixed assets

Individual fixed assets costing £0.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Fixtures and Fittings	10% or 15% reducing balance
Leasehold property alterations	Over the remaining life of the lease

St Michael's York Trust

Notes to the Financial Statements for the Year Ended 31 March 2021

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

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

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Pensions and other post retirement obligations

The charity operates a defined benefit pension scheme. Typically defined benefit plans define an amount of pension benefit that an employee will receive on retirement, usually dependent on one or more factors such as age, years of service and compensation.

The liability recognised in the Balance Sheet in respect of defined benefit pension plans is the present value of the defined benefit obligation at the reporting date minus the fair value of plan assets. The defined benefit obligation is measured using the projected unit credit method. The present value of the defined benefit obligation is determined by discounting the estimated future payments by reference to market yields at the reporting date on high-quality corporate bonds that are denominated in the currency in which the benefits will be paid, and that have terms to maturity approximating to the terms of the related pension liability.

Actuarial gains and losses are charged or credited to other comprehensive income in the period in which they arise.

St Michael's York Trust

Notes to the Financial Statements for the Year Ended 31 March 2021

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

2 Income from donations and legacies

	Unrestricted funds General £	Total 2021 £	Total 2020 £
Donations and legacies;			
Donations from individuals	7,844	7,844	60,634
Gift aid reclaimed	9,341	9,341	15,640
Grants, including capital grants;			
Government grants	10,000	10,000	-
CJRS Grants	31,269	31,269	-
	58,454	58,454	76,274

3 Income from other trading activities

	Unrestricted funds General £	Total funds £	Total 2020 £
Other income from other trading activities	1,905	1,905	1,725
	1,905	1,905	1,725

4 Investment income

St Michael's York Trust

Notes to the Financial Statements for the Year Ended 31 March 2021

	Unrestricted funds General £	Total 2021 £	Total 2020 £
Interest receivable and similar income;			
Interest receivable on bank deposits	1	1	1
Other investment income	-	-	13,354
	1	1	13,355
	1	1	13,355

5 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total 2021 £
General Costs		14,115	14,115
Staff costs		42,966	42,966
Allocated support costs		65	65
Governance costs		2,026	2,026
		59,172	59,172
		59,172	59,172

	Note	Unrestricted funds General £	Total 2020 £
Staff costs		25,013	25,013
Governance costs		49,220	49,220
		1,254	1,254
		75,487	75,487

	Activity undertaken directly £	2021 £	2020 £
Depreciation	1,622	1,622	1,803
	1,622	1,622	1,803
	1,622	1,622	1,803

6 Analysis of governance and support costs

Governance costs

Governance costs includes £1,080 (2020 - £563) for the fees to the Independent Examiner, £395 (2020 - £300) for accountancy fees and £552 (2020 - £561) for legal fees.

St Michael's York Trust

Notes to the Financial Statements for the Year Ended 31 March 2021

7 Net incoming/outgoing resources

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

	2021	2020
	£	£
Depreciation of fixed assets	<u>1,622</u>	<u>1,803</u>

8 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

St Michael's York Trust

Notes to the Financial Statements for the Year Ended 31 March 2021

9 Staff costs

The aggregate payroll costs were as follows:

	2021 £	2020 £
Staff costs during the year were:		
Wages and salaries	38,982	44,573
Pension costs	2,535	2,784
Other staff costs	1,449	1,863
	<u>42,966</u>	<u>49,220</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2021 No	2020 No
Employees	<u>3</u>	<u>3</u>

3 (2020 - 3) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £2,535 (2020 - £3,225).

No employee received emoluments of more than £60,000 during the year

St Michael's York Trust

Notes to the Financial Statements for the Year Ended 31 March 2021

10 Taxation

The charity is a registered charity and is therefore exempt from taxation.

11 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
Cost			
At 1 April 2020	130,967	108,069	239,036
At 31 March 2021	<u>130,967</u>	<u>108,069</u>	<u>239,036</u>
Depreciation			
At 1 April 2020	128,322	94,489	222,811
Charge for the year	<u>264</u>	<u>1,358</u>	<u>1,622</u>
At 31 March 2021	<u>128,586</u>	<u>95,847</u>	<u>224,433</u>
Net book value			
At 31 March 2021	<u>2,381</u>	<u>12,222</u>	<u>14,603</u>
At 31 March 2020	<u>2,645</u>	<u>13,580</u>	<u>16,225</u>

Included within the net book value of land and buildings above is £Nil (2020 - £Nil) in respect of freehold land and buildings and £2,381 (2020 - £2,646) in respect of leaseholds.

12 Debtors

	2021 £	2020 £
Trade debtors	95	95
Prepayments	4,167	3,454
Other debtors	<u>9,341</u>	<u>31,392</u>
	<u>13,603</u>	<u>34,941</u>

St Michael's York Trust

Notes to the Financial Statements for the Year Ended 31 March 2021

13 Cash and cash equivalents

	2021 £	2020 £
Cash on hand	12	2
Cash at bank	29,742	2,658
	29,754	2,660

14 Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	4,872	3,184
Other loans	650	650
Other taxation and social security	-	263
Other creditors	-	269
Accruals	6,221	2,818
	11,743	7,184

15 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £2,535 (2020 - £3,225)

16 Funds

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Balance at 31 March 2021 £
Unrestricted				
General	46,642	60,360	(60,785)	46,217
	Balance at 1 April 2019 £	Incoming resources £	Resources expended £	Balance at 31 March 2020 £
Unrestricted				
General	33,757	91,354	(78,469)	46,642

St Michael's York Trust

Notes to the Financial Statements for the Year Ended 31 March 2021

17 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 March 2021 £
Tangible fixed assets	14,603	14,603
Current assets	43,357	43,357
Current liabilities	(11,743)	(11,743)
Total net assets	<u>46,217</u>	<u>46,217</u>

	Unrestricted funds General £	Total funds at 31 March 2020 £
Tangible fixed assets	16,225	16,225
Current assets	37,601	37,601
Current liabilities	(7,184)	(7,184)
Total net assets	<u>46,642</u>	<u>46,642</u>

18 Related party transactions

During the year the charity made the following related party transactions:

J Ransford

(Mr Ransford is a Trustee of the charity)

Mr Ransford made donations totalling £17,200 to St.Michael's York Trust during the period. At the balance sheet date the amount due to/from J Ransford was £Nil (2020 - £Nil).