

# **MURSTON ALL SAINTS TRUST**

## **ANNUAL REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021**

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# **MURSTON ALL SAINTS TRUST**

**Charity Trust Number 273395**

**Website: [MurstonHeArt.org](http://MurstonHeArt.org)**

**Facebook: [murstonHeArt](https://www.facebook.com/murstonHeArt)**

**Twitter: [@murstonHeArt](https://twitter.com/murstonHeArt)**

## **Trustees**

John Nightingale (chair)

Colin Barnard

Alexander Nightingale

Nong Priestley

Andrew Erskine

Michael Haywood

25 West Square

London SE11 4SP

## **Bankers**

HSBC Bank Ltd

1-5 Week Street

Maidstone

Kent ME14 1QW

## **Independent Examiner**

Simon Bass

Yew Tree Farmhouse

Wormshill

Nr Sittingbourne

Kent ME9 0TU

# **MURSTON ALL SAINTS TRUST**

## **Formation and Objectives**

### **Formation**

The Trust was established by a conveyance and declaration of Trust dated 9 April 1976, which was amended by schemes of arrangement dated 25 January 1994 and 6 December 2014, and is registered as a charitable trust, no: 273395.

Under the 1976 conveyance the former church of All Saints Murston and surrounding graveyard were transferred to the Trust by the Church Commissioners. In 1978 two small strips of land abutting the North and East sides of the graveyard were donated to the Trust by Blue Circle Industries Ltd.

Whereas the Trust was managed from its conception by the Kent Archaeological Society and from 1994 by the Cromarty Trust, the 2014 scheme of arrangement established it as an independent stand-alone charity, with the Cromarty Trust appointing two of its trustees (John Nightingale and Alexander Nightingale).

### **Charitable Objects**

The 2014 scheme of arrangement established the following charitable objects for the public benefit:

1. to advance the arts, culture, and heritage; and
2. to advance the education of the general public in the understanding and appreciation of the arts, culture and heritage; and
3. to advance the education of the public in the conservation, protection and improvement of the physical and natural environment; and
4. to promote for the benefit of the public the conservation, protection and improvement of the physical and natural environment;

including through (1) the conservation of such historical, architectural, archaeological and natural heritage as may exist in and around the former Church of All Saints, Murston, Kent in the form of buildings or other remains and (2) the building, establishment or running of a centre or other facilities for the arts, culture, heritage or conservation of the environment.

### **Trustees' report for the year ended 31 December 2021:**

The Trustees present their report for the 12-month period ended 31 December 2021

**Trustees and Advisors:** These are shown on Page 2.

The Trustees met for five meetings during the year to review activities, set strategy and take major decisions. The Trust is committed to equal opportunities. The Trustees maintain a risk

# MURSTON ALL SAINTS TRUST

register which is subject to regular review and have a safeguarding policy for keeping vulnerable beneficiaries and volunteers safe while taking part in activities organised by the Trust. No notifiable events arose during the period under review.

## **Review of activities:**

The Trustees' aim of establishing a creative community hub around the remains of the medieval church at Murston passed a number of significant milestones in 2021 notwithstanding the continuing disruption caused by the Covid-19 pandemic. The crisis, and its acute effects in Murston and Swale more generally, made the Trustees all the more determined to achieve something positive and permanent that would make a lasting difference to people's lives in Murston. They therefore pressed on with fundraising with renewed determination in the first months of 2021 with the result that they were able to award the building contract to restore the old church and construct the new hub building in the summer. Building work commenced on site in September 2021 with the expectation that the hub would be up and running before the end of 2022. What follows describes the background but further detail can also be found on the Trust's website [www.murstonheart.org](http://www.murstonheart.org).

The Trustees formulated and progressed the proposal to establish a creative community hub around the surviving chancel of Murston's medieval church in conjunction with members of the local community, the conservation architects Sell Wade, and the arts consultants Tom Fleming Associates. The hub entails the construction of a new enabling building housing a café, wcs, community education room and six studios in the corner of the churchyard, whilst the restored chancel building will be a space for exhibitions and music, and the surrounding churchyard will become a little pocket park to be enjoyed as a peaceful haven by the 4,000 residents of Murston and the further 4,000 people who now work in the surrounding industrial estates. The challenges were always going to be considerable: Murston is one of the more deprived communities in south east England and the chancel and churchyard have long been plagued by vandalism and fly-tipping and are now largely surrounded by sprawling industrial units. But it was precisely for these reasons that the Trustees have sought to safeguard the future of the historic chancel and put it back at the heart of Murston in a way that contributes to the well-being of the community as a whole and gives it a pride in both its past and present.

Scheduled monument consent and planning permission were both secured by December 2018. Getting to this point took many years due to the scheduled monument status of the site but it was made possible thanks to a series of development grants from the Architectural Heritage Fund, Historic England, the Heritage Lottery Fund, and a number of discretionary grants from individual local borough and county councillors.

With the necessary consents in place the trustees of MAST set out in 2019 to raise some £832,000 to cover the capital costs and an initial three year programme of activities with the community; with two local schools, Sunny Bank Primary School and Meadowfield, a school for special needs pupils; with the adjoining Wienerberger Smeed Dean Brickworks which has done so much to shape Murston and Sittingbourne over the last 150 years and is now the last brick manufacturer in Kent; and with Optivo, the housing association that manages over 400 homes in Murston. The Cromarty Trust, Swale Borough Council and the Henry Oldfield Trust started the ball rolling with combined pledges of over £250,000. This lead encouraged a number of other charities to support the project and during 2020 both Historic England and the National Lottery Heritage Fund confirmed grant offers, the latter just a few days before it decided to suspend its grant programme in order to refocus on emergency funding connected to the Covid-19

## MURSTON ALL SAINTS TRUST

pandemic. In July 2020 the appeal target of £832,000 was reached thanks to substantial grants from the Colyer Fergusson Charitable Trust and Mohn Westlake Charitable Trust; grants were also received from numerous other charities, including the AllChurches Trust, Dulverton Trust, G. L. and Nona Doubleday Trusts, John Swire 1989 Charitable Trust, Loveday Charitable Trust, Nightingale Trust, Queenborough Fishery Trust, Pilgrim Trust, Sittingbourne Invicta Rotary Club, and Wheler Foundation, as well as from a number of individuals. It need hardly be said that the Trustees are enormously grateful to all of them for making it possible to turn their vision into a reality.

With this financial support in place, the Trustees assembled the full professional team required to finalise and oversee the capital programme. The second lockdown and further disruption to the construction industry meant it was not possible to secure tenders until the end of April 2021 and these were at a higher level than originally anticipated due to increases in building materials and increased pricing for risks associated with the pandemic. However very welcome grants from the Wolfson Foundation and the Garfield Weston Foundation, combined with increases in funding from the National Lottery Heritage Fund, Historic England and Swale Borough Council allowed the Trustees to go ahead in July 2021 and award the building contract to Gransdens Construction Ltd, a long-established firm of local builders. Gransdens commenced works on site in September 2021 and at the time of writing both the works to the medieval church and the construction of the new building are scheduled to be complete by the start of November 2022. Thereafter there will still be additional works to prepare the adjacent carparking area and erect interpretation boards but all should be ready for occupation by the end of the year. The progress of the restoration and new building work has been chronicled on the Trust's facebook page <https://www.facebook.com/murstonheart/> and it is wonderful to see the transformation that is gradually being wrought and the excitement and interest this has been engendering amongst the many residents who regularly come to take a look. It hardly needs to be said that getting to this point, after so many years of preparation, represents a major achievement for the Trust.

Prior to the Covid-19 lockdown, the church had already been used for a series of weekend festivals and other events organised in partnership with Green Cube, Kent Wildlife Trust, Amicus Housing, and Swale Borough Council, all of which had been led with great verve and passion by the Sittingbourne based artist Sioux Peto. The coronavirus pandemic forced the continued suspension of activities in the opening months of 2021 but in June and July of 2021 it made a small start by welcoming 6 classes (some 180 children) from Sunny Bank Primary School to come and explore the churchyard and learn about the building and its place in Murston's history. It was the first school outing for both pupils and teachers since March 2020, so quite an event for all. Activities had to be suspended again once the building contract started but after the year end the trustees appointed Sioux Peto as a part-time Community Liaison Officer in April 2022 so that she could start preparing for a lively programme of community activities once the building works are complete.

### Summary of results

The financial statements show income of £157,024 (2020: £375,953) and expenditure of £13,075 (2020: £28,585) on the furtherance of the objects of the Trust, leaving a surplus of £143,949 (2020: £347,368). The above expenditure of £13,075 does not include the expenditure of £124,266 on the repair and construction work since this amount was retained on the balance sheet as an asset under construction. Together with the funds brought forward, the expendable endowment of £43,000 and the £124,266 fixed assets in the course of construction, the combined balances at the year-end were £652,144 (2020: £508,195).

# **MURSTON ALL SAINTS TRUST**

## **Statement of Trustees' responsibilities**

Law applicable to charities requires the Trustees to prepare Financial Statements for each financial year which give a true and fair view of the Charity's financial activities during the year and of its financial position at the end of the year. In preparing Financial Statements giving a true and fair view, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practices have been followed subject to any 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 Charity will continue in operation.

The Trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy the financial position of the Charity and which enable them to ensure that the Financial Statements comply with applicable law. They 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.

## **Signed on behalf of the Trustees**

**John Nightingale**  
**26 October 2021**

# **MURSTON ALL SAINTS TRUST**

## **Independent Examiner's Report**

### **Independent Examiner's Report to the Trustees of the Murston All Saints Trust**

I report to the charity Trustees on my examination of the accounts of the Trust for the year ended 31 December 2021.

#### **Respective responsibilities of Trustees and examiner**

As the Trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011.

Having satisfied myself that the accounts of the charity are not required to be audited under section 144 of the Charities Act 2011 and are eligible for independent examination, I report in respect of my examination of the trust's accounts 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**

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants In England And Wales, which is one of the listed bodies.

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 charity as required by section 130 of the Charities 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 to enable a proper understanding of the accounts to be reached.

Signed  
S C Bass BA FCA

Dated 26 October 2022

Yew Tree Farmhouse  
Wormshill  
Kent

# MURSTON ALL SAINTS TRUST

## Statement of financial activities for the year ended 31 December 2021

Income	Note s	Restricted	Endowed	Total	
		2021	2021	2021	2020
		£	£	£	£
Donations and legacies	3	146,184	10,000	156,184	375,950
Investments		840	-	840	3
<b>Total income</b>		<b>147,024</b>	<b>10,000</b>	<b>157,024</b>	<b>375,953</b>
<b>Expenditure</b>					
Raising funds	4	2,925	-	2,925	450
Charitable activities	5	9,811	-	9,811	28,135
Investments		339	-	339	-
<b>Total expenditure</b>		<b>13,075</b>	<b>0</b>	<b>13,075</b>	<b>28,585</b>
<b>Net income/(expenditure) for the reporting period</b>		133,949	10,000	143,949	347,368
Net gains/(losses) on investments					
<b>Net income/(expenditure)</b>		133,949	10,000	143,949	347,368
<b>Net movement in funds</b>					
<b>Reconciliation of funds:</b>					
Total funds brought forward		475,195	33,000	508,195	160,827
<b>Total funds carried forward</b>		<b>609,144</b>	<b>43,000</b>	<b>652,144</b>	<b>508,195</b>



# MURSTON ALL SAINTS TRUST

## Balance sheet as at 31 December 2021

	Notes	2021 £	2020 £
<b>Fixed assets</b>			
Fixed assets in course of construction		<u>124,266</u>	<u>-</u>
<b>Current Assets</b>	3		
Interest receivable		822	-
VAT recoverable		20,601	-
Deposit Funds		299,682	150,003
Cash at Bank		226,834	373,282
<b>Total current assets</b>		<u>547,939</u>	<u>523,285</u>
<b>Current liabilities</b>			
Creditors		(20,061)	(15,090)
<b>Net current assets</b>		<u>527,878</u>	<u>508,195</u>
<b>Total net assets</b>		<u>652,144</u>	<u>508,195</u>
<b>Represented By:</b>			
<b>Endowment Fund</b>	6		
Opening Balance at 1 January		33,000	33,000
Addition by Cromarty Trust during Year		10,000	-
<b>Endowment Total c/fwd</b>		<u>43,000</u>	<u>33,000</u>
<b>Restricted Fund</b>			
Opening Balance		475,195	127,827
Add: (Excess) of expenditure over income / surplus of income over expenditure		133,949	347,368
<b>Restricted Fund Closing Balance c/fwd</b>		<u>609,144</u>	<u>475,195</u>
<b>Combined Balances at 31 December c/fwd</b>		<u>652,144</u>	<u>508,195</u>

Signed on behalf of the  
Trustees  
John Nightingale  
26 October 2022

# MURSTON ALL SAINTS TRUST

## **Notes to the Accounts For the year ended 31 December 2021**

### **1) Accounting Policies:**

The following is a summary of significant accounting policies:

#### **1.1 Basis of preparation**

The accounts 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. The accounts have been prepared in accordance with the 'Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)', the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

#### **1.2 Income recognition**

All incoming resources are included in the Statement of Financial Activities when the Trust is entitled to the income and the amounts can be quantified with reasonable accuracy. Income from listed investments and fixed interest investments is recognised when it is receivable and the amount can be measured reliably by the Trust. This is normally upon notification by the investment advisor of the yield of the investment portfolio. Interest on funds held at bank is included when it is receivable and the amount can be measured reliably by the Trust; this is normally upon notification of the interest paid or payable by the bank.

#### **1.3 Expenditure recognition**

All expenditure is accounted for on an accruals basis. At this stage all expenditure is on raising funds for the repair of the chancel building and the construction of the new studio building other than a programme of community activities and minor regulatory costs.

#### **1.4 VAT**

The Trust is registered for VAT. During the construction phase no taxable outputs are being made. The Trust has opted to tax the construction of the building works and so expenditure on construction is shown net of VAT.

#### **1.5 Fixed assets**

No value has been accorded to the chancel building and surrounding land at Murston since these are held solely to further the Trust's charitable objects. At the balance sheet date construction was still underway and so fixed assets are shown as assets under course of construction. Once complete the work will be allocated by professional valuer between the chancel building and the new studio building. The former will be a Heritage Asset and valued in accordance with FRS30 'Heritage Assets'.

The new studio building will be held as an operating asset and depreciated over its expected useful life as follows:

Craft workshops	50 years on a straightline basis
Fixtures and fittings	5 years on a straightline basis

# MURSTON ALL SAINTS TRUST

## Note 2 - Analysis of expenditure

	2021 £	2020 £
<b>Expenditure on raising funds:</b>		
Incurred seeking grants	2,925	450
<b>Expenditure on charitable activities:</b>		
Site maintenance	-	1,370
Professional fees	3,300	25,265
Legal costs and insurance	4,057	1,500
Activities & Misc	2,455	-
<b>Total expenditure on charitable activities</b>	<b>9,811</b>	<b>28,135</b>

The Trust does not employ staff and so there were no employee expenses.

## Note 3 Grants and donations received

	2021 £	2020 £
<u>Grants</u>		
All Churches Trust	-	20,000
Sittingbourne Rotary Club	-	500
Queenborough Fishery Trust	-	3,000
Kent County Council Discretionary Grant	-	2,250
Swale Borough Council	20,000	100,000
Wheler Foundation	-	2,500
Loveday Charitable Trust	-	10,000
Henry Oldfield Trust	-	50,000
Nona Doubleday Trust	-	2,500
Colyer Fergusson Charitable Trust	-	60,000
Nightingale Trust	-	10,000
Mohn Westlake Foundation	-	100,000
G. L Doubleday Trust	-	10,000
Dulverton Trust	-	5,000
General donations	-	200
National Lottery Heritage Fund	15,884	-
David and Nong Priestley	10,000	-
Kent Community Foundation - KCC Recovery Grant	6,300	-
The Pilgrim Trust - grant	10,000	-
Historic England - 1st payment	54,000	-
Garfield Weston Foundation	30,000	-
Cromarty Trust	10,000	-
<b>Total Income</b>	<b>156,184</b>	<b>375,950</b>

**All grants received are restricted**

## Note 4 - Creditors

Creditors are all trade creditors and are due within 12 months of the balance sheet date.

# **MURSTON ALL SAINTS TRUST**

## **Note 5 - Related party transactions**

Alexander Nightingale and John Nightingale are trustees of the Cromarty Trust which made a £10,000 grant to Murston All Saints Trust during the year. John Nightingale is a trustee of the Nightingale Trust which made a £10,000 grant during the previous year. Colin Barnard is the partner of Sioux Peto who was paid £900 by the Trust for running community workshops and events and undertaking graphic design work for the Trust; he took no part in decisions relating to her being hired to undertake this work.

## **Note 6 - Endowment Fund**

The Endowment Fund was established to hold donations given as expendable endowment by the Cromarty Trust; the income may be used on furthering any of the Trust's charitable objects.