

MURSTON ALL SAINTS TRUST

ANNUAL REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022

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MURSTON ALL SAINTS TRUST

Charity Trust Number 273395

Website: MurstonHeArt.org

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

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

Trustees

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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 2022:

The Trustees present their report for the 12-month period ended 31 December 2022

Trustees and Advisors: These are shown on Page 2.

The Trustees held two formal meetings during the year to review activities, set strategy and take major decisions. The Trust is committed to equal opportunities. The Trustees maintain a

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risk 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 achieved their long cherished aim of establishing a creative community hub around the remains of the medieval church at Murston when the main building contract to restore the old church and construct the new hub building was completed in December 2022. Further works to complete the carparking area, repairs to the churchyard wall, installation of interpretation panels and fitting out were scheduled to be undertaken under separate contracts early in 2023. But with the completion of the new hub building it became possible to start scheduling a full activities programme. The first school workshops took place in January 2023, the first studio was let in March to a paper conservator, the first exhibition was held in the chancel in April, and the café was let to a local operator with a strong track record in catering; it began trading as the Hub Café in May 2023. A celebration to mark the hub's opening took place on 28 July 2023 with a formal cutting of the ribbon by acclaimed Swale-based artist Rose Wylie RA attended by Swale's Mayor and Councillors, the Member of Parliament, and representatives of the public and charitable funders, among others. What follows describes the background to the project but further detail can also be found on the Trust's website www.murstonheart.org.

The proposal to establish a creative community hub around the surviving chancel of Murston's medieval church was formulated and progressed by the Trustees in conjunction with members of the local community, the conservation architects Sell Wade, and the arts consultants Tom Fleming Associates. The hub consists of a new enabling building housing a café, wcs, community education room and six studios in the corner of the churchyard, while the restored chancel building is a space for exhibitions and music, and the surrounding churchyard is a small 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 in bringing this to fruition were considerable: Murston is one of the more deprived communities in south east England and the chancel and churchyard had 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 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 the capital required 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

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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, with substantial grants being offered by the Colyer Fergusson Charitable Trust, the Mohn Westlake Foundation, and the Wolfson Foundation. During 2020 both Historic England and the National Lottery Heritage Fund confirmed grant offers and support was also received from numerous other charities including the Benefact Trust, Dulverton Trust, G. L. and Nona Doubleday Trusts, Garfield Weston Foundation, John Swire 1989 Charitable Trust, Kent Community Foundation, 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.

The advent of the Covid pandemic inevitably impacted adversely on costs and the projected start date. But following careful replanning and some welcome additional funding from the National Lottery Heritage Fund, Historic England and Swale Borough Council, the Trustees were able to appoint Gransdens Construction Ltd, a long-established firm of local builders, who commenced work on site in September 2021. The construction work took 6 months longer than originally anticipated due to a combination of post pandemic and post Brexit building supply issues that affected the construction industry across the UK, additional structural repairs that had to be undertaken to the chancel, and the difficulty of linking up utilities and waste pipes whilst navigating Sittingbourne's high pressure gas main just outside the church wall. However the contractor handed over the refurbished medieval chancel and the new studio and café building before the year end on 9 December 2022.

The restored chancel has benefitted from some first-rate craftsmen working on it and is probably in a better condition than it has been since the 15th century. We now have a much better understanding of its history, having uncovered evidence of 12th century lancet windows (which had wooden shutters rather than glazing) in the East Gable and characteristic 12th century pointing to the surrounding wall (using a mix of lime and seashells to bed in a motley of Roman bricks, quern stones and flints). The new studio and café building sits harmoniously in the corner of the churchyard. With an air source heat pump and very high insulation specifications, the building comfortably secured an EPC grade A so is well suited for the new environment of high energy prices. The quality of design, choice of materials and craftsmanship have exceeded expectations and are a huge credit to the main contractor Gransdens, to the architect John Sell CBE who designed the new building and prepared all the specifications, and to James Ford of Clagues who took over as project architect midway through the project following the retirement of John Sell at the end of December 2021. The project's QS, Alex Anderson of Greenwoods also played a key role in keeping the project on track and ensuring costs were properly controlled.

Seeing the palpable delight that the restored chancel and new studio building bring to members of the community who come every day to inspect and admire them more than makes up for all the hard work and challenges of getting to this point which, it hardly needs to be said, represented a major achievement for the Trust. However, with the restoration largely complete another chapter started. The Trustees had appointed Sioux Peto as a part-time Community Liaison Officer in April 2022 so that, with the aid of the project funding from the National Lottery Heritage Fund, she could start preparing for a lively programme of school and community activities once the building works were complete. During the year she organised a hard hat tour of the site for Swale Borough councillors and officials, used her skills as a graphic

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designer to develop a clear and striking style brand for the hub and also organised some tours of the Smeed Dean brickworks for the local history society and other interested parties. Thanks to all her careful preparatory work it proved possible within a month of the building's handover to commence some pilot workshops with Rodmersham primary school just after the year end in mid January 2023. The positive feedback and resulting demand was such that she finished up delivering classes to the entire school cohort, from year 1 through to year 6, followed by an exhibition of all their work which was attended by over 60 parents. This set the model for other neighbouring schools over the subsequent months; of particular note was a project involving every class from the neighbouring Sunny Bank Primary School: after a whole school assembly on the meaning and significance of medieval graffiti, each class visited the new Murston church to search for graffiti on the stone columns moved in 1870 from Murston Old Church; having identified the various symbols to be found they then walked up to the Old Church and draw similar graffiti on tiles which, following firing at a local studio, have been displayed in the chancel prior to being given a permanent home in the new studio building so that every child has a stake in it.

In addition to the Schools programme, a programme of activities was launched for adults, including art classes and a reminiscences project with a weekly drop in session. The latter provided a chance for members of the local community to come somewhere warm during the colder months and reminisce about their memories of Murston with the aim of gathering the fruits of this project into an exhibition in Autumn 2023. The local housing association Optivo (Southern Housing), which manages 400 houses in Murston and has classified it as one of its priority areas, also ran pilot sessions at the hub. Regular volunteer days devoted to maintaining the green area around the buildings were also initiated, further helping to ensure that the local community had a real sense of ownership. Next year's annual report will be the place to describe these activities in more detail but in the meantime the highlights can be followed on <https://www.facebook.com/murstonheart/>

Summary of results

The financial statements show income of £355,611 (2021: £157,024) and expenditure of £15,674 (2021: £13,075) on the furtherance of the objects of the Trust, leaving a surplus of £339,937 (2021: £143,949). The above expenditure of £15,674 does not include the expenditure of £784,517 (2021: £124,266) on the repair and construction work or the expenditure of £2,146 on fixtures and fittings since these amounts were retained on the balance sheet as assets under construction, totalling £910,929 when combined with the £124,266 expended in the previous year. Together with the funds brought forward, the expendable endowment of £53,000 and the £910,929 fixed assets in the course of construction, the combined balances at the year-end were £992,081 (2021: £652,144).

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;

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- 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
16 October 2023

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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 2022.

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
P D Hudson BA FCA

Dated 16 October 2023

Kreston Reeves LLP
Chartered Accountants
London

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Statement of financial activities for the year ended 31 December 2022

| Income | Notes | Restricted 2022 £ | Endowed 2022 £ | Total 2022 £ | 2021 £ |
|--|-------|-------------------------|----------------------|--------------------|----------------|
| Donations and legacies | 2 | 344,187 | 10,000 | 354,187 | 156,184 |
| Investments | | 1,424 | - | 1,424 | 840 |
| Total income | | 345,611 | 10,000 | 355,611 | 157,024 |
| Expenditure | | | | | |
| Raising funds | | | - | 0 | 2,925 |
| Charitable activities | 3 | 15,379 | - | 15,379 | 9,811 |
| Investments | | 295 | - | 295 | 339 |
| Total expenditure | | 15,674 | 0 | 15,674 | 13,075 |
| Net income/(expenditure) for the reporting period | | 329,937 | 10,000 | 339,937 | 143,949 |
| Net gains/(losses) on investments | | | | | |
| Net income/(expenditure) | | 329,937 | 10,000 | 339,937 | 143,949 |
| Net movement in funds | | | | | |
| Reconciliation of funds: | | | | | |
| Total funds brought forward | | 609,144 | 43,000 | 652,144 | 652,144 |
| Total funds carried forward | | 939,081 | 53,000 | 992,081 | 796,093 |

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Balance sheet as at 31 December 2022

| | Notes | 2022 £ | 2021 £ |
|---|-------|----------------|----------------|
| Fixed assets | | | |
| Fixed assets in course of construction | | <u>910,929</u> | <u>124,266</u> |
| Current Assets | | | |
| Interest receivable | | 442 | 822 |
| VAT recoverable | | 39,882 | 20,601 |
| Deposit Funds | | 86,191 | 299,682 |
| Cash at Bank | | 10,279 | 226,834 |
| Total current assets | | <u>136,794</u> | <u>547,939</u> |
| Current liabilities | | | |
| Creditors | 4 | (55,642) | (20,061) |
| Net current assets | | <u>81,152</u> | <u>527,878</u> |
| Total net assets | | <u>992,081</u> | <u>652,144</u> |
| Represented By: | | | |
| Endowment Fund | 6 | | |
| Opening Balance at 1 January | | 43,000 | 33,000 |
| Addition by Cromarty Trust during Year | | 10,000 | 10,000 |
| Endowment Total c/fwd | | <u>53,000</u> | <u>43,000</u> |
| Restricted Fund | | | |
| Opening Balance | | 609,144 | 475,195 |
| Add: (Excess) of expenditure over income / surplus of income over expenditure | | 329,937 | 133,949 |
| Restricted Fund Closing Balance c/fwd | | <u>939,081</u> | <u>609,144</u> |
| Combined Balances at 31 December c/fwd | | <u>992,081</u> | <u>652,144</u> |
| Signed on behalf of the Trustees | | | |
| John Nightingale | | | |
| 16 October 2023 | | | |

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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 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. Practical completion of the main contractors' work was achieved in December 2022 but some work is still required before the project is complete and ready for use. This is expected in the first quarter of 2023. Until then, fixed assets are shown as assets in course of construction. Once complete the work will be allocated by professional valuer between the chapel and the new studio building. The former will be treated as a Heritage Asset and valued in accordance with FRS 30 'Heritage Assets'. The new studio building will be held as an operating asset and depreciated over its expected useful life as follows:

| | |
|-----------------------|----------------------------------|
| Studio building | 50 years on a straightline basis |
| Fixtures and fittings | 5 years on a straightline basis |

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Notes to the Accounts for the year ended 31 December 2022 (continued),

Note 2 Grants and donations received

| | 2022 | 2021 |
|--|----------------|----------------|
| | £ | £ |
| <u>Grants</u> | | |
| Swale Borough Council | 600 | 20,000 |
| The Friends of Kent Ride and Stride | 150 | - |
| National Lottery Heritage Fund | 223,237 | 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 | 43,200 | 54,000 |
| Garfield Weston Foundation | | 30,000 |
| UHY Hacker Young - Wolfson Foundation | 77,000 | |
| Cromarty Trust | 10,000 | 10,000 |
| Total Income | 354,187 | 156,184 |

All grants received are restricted

Note 3 - Analysis of expenditure

| | 2022 | 2021 |
|---|---------------|--------------|
| | £ | £ |
| Expenditure on raising funds: | | |
| Incurred seeking grants | Nil | 2,925 |
| Expenditure on charitable activities: | | |
| Site maintenance | - | - |
| Professional fees | 1,500 | 3,300 |
| Legal costs and insurance | 3,854 | 4,057 |
| Activities & Misc | 10,025 | 2,454 |
| Total expenditure on charitable activities | 15,379 | 9,811 |

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

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Notes to the Accounts for the year ended 31 December 2022 (continued),

Fixed assets

| Cost | 2022 | | | 2021 |
|---------------------|-----------|-----------------------|---------|---------|
| | Buildings | Fixtures and fittings | Total | Total |
| Opening assets | 124,266 | | 124,266 | |
| Additions | 784,517 | 2,146 | 786,663 | 124,266 |
| Disposals | | | - | - |
| Closing assets | 908,783 | 2,146 | 910,929 | 124,266 |
| Depreciation | | | | |
| Opening balance | | | - | - |
| Additions | | | - | - |
| Disposals | | | - | - |
| Closing assets | - | - | - | - |
| Net book value | 908,783 | 2,146 | 910,929 | 124,266 |

As explained in note 1.5, depreciation will commence on the studio complex once complete.

Note 4 - Creditors

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

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.

Note 6 - Endowment Fund

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