

MURSTON ALL SAINTS TRUST

ANNUAL REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023

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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

John Nightingale (chair)

Colin Barnard (resigned 1 October 2024)

Andrew Erskine

Michael Haywood

Alexander Nightingale

Lyn Newton (appointed 12 October 2024)

Nong Priestley

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 2023:

The Trustees present their report for the 12-month period ended 31 December 2023

Trustees and Advisors: These are shown on Page 2.

The Trustees held one formal trustees' meeting during the year to review activities and set strategy; trustees agreed other matters by correspondence and met informally at regular

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intervals to take forward the Trust's programme of activities. The Trust is committed to equal opportunities. The Trustees maintain a 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' long-cherished aim of establishing a creative community hub around the remains of the medieval church at Murston finally came to fruition during the year. The main building contract to restore the old church and construct the new hub building was completed in December 2022, after which further works to complete the carparking area, repairs to the churchyard wall, installation of interpretation panels and fitting out were undertaken under separate contracts early in 2023. 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 and quickly attracted a strong local following. A formal cutting the ribbon event by acclaimed Swale based artist Rose Wylie RA took place on 28 July 2023 with Swale's Mayor and Councillors, the Member of Parliament, and representatives of the public and charitable funders in attendance. The background is described below to the project but further detail can also be found on the Trust's website www.murstonheart.org and similarly named facebook page

Murston is amongst the most 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; the chancel, which is designated as a scheduled monument along with the churchyard, had long been on Historic England's Buildings at Risk register in view of its parlous state. 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.

The Trustees formulated and progressed the vision of establishing a creative community hub around the surviving chancel of Murston's medieval church from 2014, working 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 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 little pocket park to be enjoyed as a peaceful haven by the 4,000 residents of Murston and a further 4,000 people who work in the surrounding industrial estates.

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.

Lead funding for the capital building costs and an initial three-year programme of activities with local schools and the community was provided by the Cromarty Trust, Swale Borough Council

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and the Henry Oldfield Trust started the ball rolling with combined pledges of over £250,000. This lead was followed by substantial grants from the Colyer Fergusson Charitable Trust, the Mohn Westlake Foundation, and the Wolfson Foundation. Historic England and the National Lottery Heritage Fund confirmed grant offers totalling some £450,000 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, Pilgrim Trust, Queenborough Fishery Trust, Sittingbourne Invicta Rotary Club, and Wheler Foundation, as well as from a number of individuals; in all over £1,100,000 was raised for the project and others gave support in kind such as the neighbouring brickworks, Wienerberger Smeed Dean, which donated the bricks required for the rebuilding and repairs to the churchyard wall. 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.

Some first-rate craftsmen worked on the restoration of the chancel which is now probably in a better condition than it has been since the 15th century. We 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; it was with great sadness that the Trustees heard of the death of John Sell after the year end in 2024 but they were glad he had been able to see and enjoy the fruits of his work when he joined Rose Wylie at the opening event in July 2024.

With the restoration largely complete another chapter started. The Trustees had appointed Sioux Peto as a part-time Community Liaison Officer in 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. She developed a clear and striking style brand for the project and commenced pilot workshops with Rodmersham primary school in January 2023, just a month after the building's handover. 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 local schools over the subsequent months; of particular note was a project led for the Trust by Dr Philippa Mesiano which involved 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 (of which the Chancel was part); having identified the various symbols to be found they then walked to the Chancel and drew similar graffiti on tiles. These tiles were fired and then displayed in the Chancel.

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

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colder months and recall their memories of Murston with the results being pulled together for a wonderful exhibition in Autumn 2023. Regular volunteer days devoted to maintaining the green area around the buildings were also initiated, helping to ensure that the local community had a real sense of ownership. By the end of the 2023 calendar year a rich array of community events had been delivered – over 100 tours, school workshops, family programmes, exhibitions and events; over 4,000 adults and children were engaged through the lottery sponsored activity plan and the number of volunteer hours supporting this were ten-fold what was planned. The café had welcomed 7,000 customers through its doors and all the studios were let by the end of the year, including one to a voice coach who put on a wonderful Christmas performance by her pupils from the Sittingbourne area, and another to a CIC, Nurture for ALL, established by a group of primary school teachers to run after school clubs and other activities for young children. That the programme of activities initiated by the Trustees has been picked up and continued by the occupants of the studios in this way is enormously encouraging and shows how the hub is really delivering on what it set out to achieve in a way that will be sustainable over the long term.

In April 2023 (and again after the year end in April 2024) the Sittingbourne Society honoured MAST with its rose bowl award for the project that had made the largest and most positive difference in Sittingbourne during the year.

Summary of results

The financial statements show income of £88,367 and expenditure of £74,138 on the furtherance of the objects of the Trust, leaving a surplus of £14,228 for the year. The statement of financial activities (SORP) and Balance Sheet show total funds of £1,006,310. Of this total £996,938 represented fixed assets equating to the sums spent on restoring the chancel, constructing and fitting out the studio building and undertaking other site works, leaving net current assets of £9,373. Going forwards income from letting the studios and café is expected to cover running costs and this was the case as of September 2024, when the Trust's finances broadly aligned with the position mapped out in its 5 year business plan.

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.

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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
12 October 2024

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 2023.

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

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
Simon Bass

Dated 12 October 2024

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Statement of financial activities for the year ended 31 December 2023

		Unrestricted - free	Unrestricted - designated	Unrestricted - total	Restricted	Endowed	Total	Total
Income	Notes	2023 £	2023 £	2023 £	2023 £	2023 £	2023 £	2022 £
Charitable activities								
Grants and donations	2	5,000	-	5,000	55,221	10,000	70,221	354,187
Rental income		16,844	-	16,844	-	-	16,844	-
Investment income		1,301	-	1,301	-	-	1,301	1,424
Total income		23,145	0	23,145	55,221	10,000	88,367	355,611
Expenditure								
Charitable activities	3	56,864	17,112	73,976	-	-	73,976	15,379
Investment expenditure		162	-	162	-	-	162	295
Total expenditure		57,027	17,112	74,138	-	-	74,138	15,674
Net income/(expenditure) for the reporting period		(33,881)	(17,112)	(50,993)	55,221	10,000	14,228	339,937
Transfer between funds		-	994,303	994,303	(994,303)	-	-	
Net gains/(losses) on investments		-	-	-	-	-	-	
Net movement in funds		(33,881)	977,191	943,310	(939,082)	10,000	14,228	339,937
Reconciliation of funds:								
Total funds brought forward		-	-	-	939,081	53,000	992,081	652,144
Total funds carried forward		(33,881)	977,191	943,310	(0)	63,000	1,006,310	992,081


CONTINUING OPERATIONS All income and expenditure has arisen from continuing activities.

Of the £1,006,311 total funds, £996,938 represented fixed assets (buildings and equipment) and £9,973 net current assets.

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Balance sheet as at 31 December 2023

	Notes	2023 £	2022 £
Fixed assets			
Fixed assets	4	<u>996,938</u>	<u>910,929</u> 
Current Assets			
Interest receivable		716	442
VAT recoverable		5,508	39,882
Deposit Funds		22,132	86,191
Cash at Bank		3,000	10,279
Total current assets		<u>31,355</u>	<u>136,794</u>
Current liabilities			
Creditors	5	(21,983)	(55,642)
Net current assets		<u>9,373</u>	<u>81,152</u>
Total net assets		<u><u>1,006,311</u></u>	<u><u>992,081</u></u>
Represented By:			
Unrestricted funds		(33,881)	-
Designated fund		977,191	-
Total unrestricted funds		<u>943,310</u>	<u>-</u>
Restricted fund		-	939,081
Endowment fund		63,000	53,000
Combined Balances at 31 December c/fwd		<u><u>1,006,311</u></u>	<u><u>992,081</u></u>

Signed on behalf of the
Trustees
John Nightingale
12th October 2024

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Notes to the Accounts

For the year ended 31 December 2023

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 Going concern

Having reviewed the charity's financial forecasts and expected future cash flow, the Trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future and for a period of at least 12 months following the approval of these financial statements. Thus the going concern basis has been adopted in preparing these financial statements for the year ended 31 December 2023.

1.3 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.

1.4 Funds

Unrestricted funds are those which can be used for the general advancement of the objectives of the charity. Designated funds when shown are those designated for a specific purpose by the Trustees. Restricted funds are those whereby the use is restricted by the donor. The Endowed funds are provided by the Cromarty Trust and the Trustees have the power to convert the fund from capital to income at their discretion.

1.5 Expenditure recognition

All expenditure is accounted for on an accruals basis.

1.6 VAT

The Trust is registered for VAT. During the construction phase no taxable outputs were being made but since practical completion, rental and other invoices are being raised which will include VAT at the appropriate rate. The Trust has opted to tax the construction of the building works and so expenditure on construction is shown net of VAT.

1.7 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 was still required before the project was ready for use.

Total construction costs have been allocated by the Trustees between the chapel and the new studio building based on the tender price as adjusted for agreed variations.

The former is treated as a Heritage Asset and valued in accordance with FRS 30 'Heritage Assets'.

The new studio building, the café and services within the chapel are held as operating assets and depreciated over their 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 2023 (continued),

1.8 Key sources of estimation uncertainty

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying value of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised, if the revision only affects that period, or in the period of the revision and future periods if the revision affects both current and future periods.

Note 2. Charitable activities	Unrestricted funds	Restricted funds	Endowed funds	Total funds	Total funds
	2023	2023	2023	2023	2022
	£	£	£	£	£
Kent County Council Discretionary Grant	-	-	-	-	-
Dulverton Trust	-	-	-	-	-
The Friends of Kent Ride and Stride	-	-	-	-	150
National Lottery Heritage Fund	-	44,421	-	44,421	223,237
Nightingale Trust	5,000	-	-	5,000	-
Historic England	-	10,800	-	10,800	43,200
UHY Hacker Young - Wolfson Foundation	-	-	-	-	77,000
Cromarty Trust	-	-	10,000	10,000	10,000
Total Income	5,000	55,221	10,000	70,221	354,187

Restricted funds have been received for the completion of the chapel project, artists workshops and café.

Note 3. Expenditure on charitable activities:	Unrestricted - free	Unrestricted - designated	Unrestricted - total	Restricted funds	Endowed funds	Total funds	Total funds
	2023	2023	2023	2023	2023	2023	2022
	£	£	£	£	£	£	£
Direct costs							
Activities and events	30,606	-	30,606	-	-	30,606	10,025
Maintenance and other site costs	9,850	-	9,850	-	-	9,850	-
Depreciation	-	17,112	17,112	-	-	17,112	-
Total direct costs	40,456	17,112	57,568	-	-	57,568	10,025
Support costs							
Professional fees	9,569	-	9,569	-	-	9,569	1,500
Legal costs and insurance	6,839	-	6,839	-	-	6,839	3,854
Total support costs	16,408	-	16,408	-	-	16,408	5,354
Total charitable expenditure	56,864	17,112	73,976	-	-	73,976	15,379

All support costs are in furtherance of the Charitable Activities
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 2023 (continued),

Note 4 - Fixed assets

2023					
Cost	Assets in course of construction	Restoration of heritage asset	Workshops, café building and services	Fixtures and fittings	Total
Opening assets	908,783	-	-	2,146	910,928
Additions	-	-	98,596	4,525	103,121
Transfers	- 908,783	218,500	690,283	-	-
Disposals	-	-	-	-	-
Closing assets	-	218,500	788,879	6,671	1,014,050
Depreciation					
Opening balance	-	-	-	-	-
Additions	-	-	15,778	1,334	17,112
Disposals	-	-	-	-	-
Closing assets	-	-	15,778	1,334	17,112
Net book value	-	218,500	773,101	5,337	996,938

2022					
Cost	Assets in course of construction	Restoration of heritage asset	Workshops and café buildings	Fixtures and fittings	Total
Opening assets	124,266	-	-	-	124,266
Additions	784,517	-	-	2,146	786,663
Disposals	-	-	-	-	-
Closing assets	908,783	-	-	2,146	910,928
Depreciation					
Opening balance	-	-	-	-	-
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
Closing assets	-	-	-	-	-
Net book value	908,783	-	-	2,146	910,928

As explained in note 1.5, depreciation commenced on the studio complex , fixturs and fittings and services from 1 January 2023.

Note 5 - Creditors

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

	2023	2022
	£	£
Trade creditors	8,516	55,642
Accruals	4,496	-
Deposits	8,970	-
Total	21,983	55,642

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Notes to the Accounts for the year ended 31 December 2023 (continued),

Note 6 Analysis of funds

	Balance as at 1 January 2023	Increases in funds	Decreases in funds	Transfers	Balance as at 31 December 2023
	£	£	£	£	£
Unrestricted funds	-	23,145	(57,027)	-	(33,881)
Designated funds					-
Fixed asset reserve	-	-	(17,112)	994,303	977,191
Total unrestricted funds	-	23,145	(74,138)	994,303	943,310
Restricted funds	939,081	55,221	0	(994,303)	0
Endowed funds	53,000	10,000	-	0	63,000
Total reserves	992,081	88,367	(74,138)	-	1,006,310

Unrestricted funds are available for general allocation as the Trustees see fit.

Fixed assets designated funds represent the net book value of fixed assets funded by the National Lottery, English Heritage, other funders or internally generated funds.

Restricted funds have been transferred to designated reserves consequent upon completion of the project for which this funding was received. Operational management of the Murston Chapel site and buildings is under the control of the Trustees but there is a contingent liability (Note 10) falling on the charity if they were to cease operations.

Note 7 Analysis of net assets between funds

	Unrestricted £	Restricted £	Total £
2023			
Tangible fixed assets	-	996,938	996,938
Current assets	31,355	-	31,355
Current liabilities	(21,983)	-	(21,983)
Total net assets	9,373	996,938	1,006,311

Note 8 - 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 9 - 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.

Note 10 - Contingent liability

Historic England has a 10 year enforcement period from the final payment on 21 March 2023 under which the charity is bound to maintain and repair the chancel and seek permission for disposal (with the implication the grant would be repayable in the event of the latter). The National Lottery Heritage Fund's grant conditions remain in force for a longer 20 year period from the project completion period of 31 March 2024; as with HE these include a duty to maintain the property and repay NLHF a share of the proceeds in the event of a disposal.