# MURSTON ALL SAINTS TRUST

## ANNUAL REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2025


| | |
|---|---|
| **INDEX** | **1** |
| **Officers and Advisers** | **2** |
| **Formation** | **3** |
| **Objectives** | **3** |
| **Trustees' Report** | **3** |
| **Independent Examiner's Report** | **7** |
| **Statement of Financial Activities** | **8** |
| **Balance Sheet** | **9** |
| **Notes to accounts** | **10** |

# MURSTON ALL SAINTS TRUST

**Charity Trust Number 273395**

**Website: MurstonHeart.org**
**Facebook: murstonHeArt**

**Trustees**

John Nightingale (chair)
Andrew Erskine
Michael Haywood
Lyn Newton
Alexander Nightingale
Nong Priestley

25 West Square
London SE11 4SP

**Bankers**

HSBC Bank Ltd
1-5 Week Street
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Kent ME14 1QW

**Independent Examiner**

Simon Bass FCA
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 2025:

The Trustees present their report for the 12-month period ended 31 December 2025

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

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

Murston Heart creative community hub is based around the remains of the medieval church at Murston and was opened in 2023 by acclaimed Swale based artist Rose Wylie RA. During the year it continued to develop and establish its position as a contributor to community well-being. Its history is described below but further detail can also be found on the Trust's website www.murstonheart.org.

The Trust's original purpose was to preserve the surviving chancel (dating back to the twelfth century) and churchyard of Murston's medieval church. Murston is amongst the most deprived communities in south east England and the surviving chancel, along with its churchyard, had long been plagued by vandalism and fly-tipping. The chancel, which is designated as a scheduled monument along with the churchyard, was 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.

In 2014 the Trustees formulated the vision of establishing a creative community hub, 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 residents of Murston and the people who work on the industrial estates that neighbour the site.

Scheduled monument consent and planning permission were both secured by December 2018. Over £1,100,000 was then raised for the capital building costs and an initial three-year programme of activities with local schools and the community. This included substantial grants from the the National Lottery Heritage Fund, English Heritage, Swale Borough Council, the Colyer Fergusson Charitable Trust, the Cromarty Trust, the Henry Oldfield Trust, the Mohn Westlake Foundation, and the Wolfson Foundation as well as numerous other charities and individual donors. 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 probably now 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 and has secured the highest energy efficiency ratings. The quality of design, choice of materials and craftsmanship have exceeded expectations and are a huge credit to the main contractor Gransdens, and to the architect, the late John Sell CBE, who designed the new building and prepared all the specifications.

With the restoration complete another chapter started. With the aid of project funding from the National Lottery Heritage Fund, a lively programme of school and community activities was delivered starting with art workshops with Rodmersham Primary School followed by an exhibition of all their work. This set the model for other local schools over the subsequent months; of particular note was a project on medieval church grafitti which involved every class from the neigbouring Sunny Bank Primary School. After studying the grafitti on the medieval columns moved from the old church to the new Murston Church in the 1870s, each child made their own grafitti tiles, which 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. 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 became a go-to place for the local community. All the studios were let by the end of 2023, including one to a voice coach 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.

The Trust successfully brought its National Lottery Heritage Fund Project to a close in early 2024, after preparing an evaluation and completion report which chronicled just how much had been achieved, notwithstanding the challenges of the covid pandemic. In both April 2023 and again 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. Since then Murston Heart has continued to flourish. Special events have included exhibitions and concerts in the chancel, a programme of theatre and workshops for children throughout the summer holidays and some wonderful open mic perfomances by the talented tenenagers tutored by the voice coach Harriet Drury who is based in one of the studios. The way in which the studio occupants started to host their own creative programme of events and workhops once the Trust's lottery-funded programme came to an end provided a wonderful endorsement of the original vision.

In July 2025 the Trustees agreed that the café operators, Lenny Andreou and Lisa Burke could assign their lease after Lenny decided to move abroad. In the two years in which they operated the café they had established a wonderful reputation for their food and hospitality and the Trustees were delighted that the new operator Hollie Steele was able to take over the business so seamlessly, without the café closing for even a day during the handover; since taking over Hollie has extended the opening hours to include Saturday mornings and this has been greatly welcomed within the local community. Amongst other welcome developments during the year New Leaf, a local charity for the support of survivors of domestic abuse, took over one of the studios as the base for its advice sessions and other operations. Under its aegis a very active gardening club has been established whose volunteers meet at Murston Heart on a weekly basis, working alongside Trustee Lyn Newton.

Looking forward the Trustees will continue to use income from the hub to maintain the chancel and churchyard and will seek to retain a good mix of studio occupants and a flourishing café, so that the hub continues to play an important part in the life of the community, contributing to its

well-being. The Trustees will also be looking at ways in which they may build up and extend the hub's activities, building on the track record of what they have achieved to date.

**Summary of results**

The financial statements show income of £26,778 and expenditure of £29,717 on the furtherance of the objects of the Trust, leaving a deficit of £2,979 (2024: surplus of £25,313) for the year. The total expenditure of £29,717 included depreciation of £17,229 so in terms of cash flow there was a year end improvement of £14,250. The statement of financial activities (SORP) and Balance Sheet show total funds of £1,028,644. Of this total £968,351 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 £60,293. Going forwards income from letting the studios and café is expected to cover running costs in accordance with the Trust's 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.

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*

**27 October 2026**

# 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 2025.

**Respective responsibilities of Trustees and examiner**

As the Trustees of the charity you are responsible for the preparation o 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 FCA*

Dated 27 October 2026

# MURSTON ALL SAINTS TRUST

**Statement of financial activities for the year ended 31 December 2025**

| Income | Notes | Unrestricted - free 2025 £ | Unrestricted - designated 2025 £ | Unrestricted 2025 £ | Endowed 2025 £ | Total 2025 £ | Total 2024 £ |
|---|---|---|---|---|---|---|---|
| **Charitable activities** | | | | | | | |
| Grants and donations | 2 | 263 | - | 263 | - | 263 | 25,665 |
| Rental income | | 24,900 | - | 24,900 | - | 24,900 | 37,017 |
| Investment income | | 1,615 | - | 1,615 | - | 1,615 | 1,520 |
| **Total income** | | **26,778** | **0** | **26,778** | **0** | **26,778** | **64,203** |
| **Expenditure** | | | | | | | |
| Charitable activities | 3 | 12,488 | 17,229 | 29,717 | - | 29,717 | 38,781 |
| Investment expenditure | | 40 | - | 40 | - | 40 | 109 |
| **Total expenditure** | | **12,528** | **17,229** | **29,757** | **-** | **29,757** | **38,890** |
| **Net income/(expenditure) for the reporting period** | | 14,250 | (17,229) | (2,979) | - | (2,979) | 25,313 |
| Transfer between funds | | - | | - | - | - | - |
| Net gains/(losses) on investments | | - | - | - | - | - | - |
| **Net movement in funds** | | 14,250 | (17,229) | (2,979) | - | (2,979) | 25,313 |
| **Reconciliation of funds:** | | | | | | | |
| Total funds brought forward | | 8,661 | 959,962 | 968,623 | 63,000 | 1,031,623 | 1,006,310 |
| **Total funds carried forward** | | **22,911** | **942,733** | **965,644** | **63,000** | **1,028,644** | **1,031,623** |

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

# MURSTON ALL SAINTS TRUST

**Balance sheet as at 31 December 2025**

| | Notes | 2025 | 2024 |
|---|---|---|---|
| | | £ | £ |
| **Fixed assets** | | | |
| Fixed assets | 4 | **968,351** | **985,580** |
| **Current Assets** | | | |
| Interest receivable | | 226 | 272 |
| Debtors | 5 | - | 4,197 |
| Deposit Funds | | 62,704 | 46,042 |
| Cash at Bank | | 7,375 | 5,292 |
| **Total current assets** | | **70,304** | **55,803** |
| **Current liabilities** | | | |
| Creditors | 6 | (8,635) | (8,864) |
| VAT payable | | (1,375) | (895) |
| **Total current liabilities** | | (10,011) | (9,760) |
| **Net current assets** | | **60,293** | **46,043** |
| **Total net assets** | | **1,028,644** | **1,031,623** |
| **Represented By:** | | | |
| Unrestricted funds | | 22,911 | 8,661 |
| Designated fund | | 942,733 | 959,962 |
| Total unrestricted funds | | 965,644 | 968,623 |
| Endowment fund | | 63,000 | 63,000 |
| **Combined Balances at 31 December c/fwd** | | **1,028,644** | **1,031,623** |

Signed on behalf of the Trustees

*John Nightingale*, 27 October 2026

**Notes to the Accounts**
**For the year ended 31 December 2025**

**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 2025.

**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.

**1.4 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.

**1.5 Fixed assets**
No value has been accorded to the chancel building and surrounding land at Murston since these are held solely to further 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 |

**Notes to the Accounts for the year ended 31 December 2025 (continued),**

**1.6 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 thatbare 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 revise, 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 |
|---|---|---|---|---|---|
| | **2025** | **2025** | **2025** | **2025** | **2024** |
| | £ | £ | £ | £ | £ |
| Swale Borough Council | 100 | | | 100 | 5,157 |
| National Lottery Heritage Fund | | | | - | 17,758 |
| Nightingale Trust | | | | - | 2,500 |
| Faversham Society | | | | - | 250 |
| Other donations not identified to listed funders | 163 | | | 163 | - |
| **Total Income** | **263** | **-** | **-** | **263** | **25,665** |

| **Note 3. Expenditure on charitable activities:** | Unrestricted - free | Unrestricted - designated | Unrestricted - total | Restricted funds | Endowed funds | Total funds | Total funds |
|---|---|---|---|---|---|---|---|
| | **2025** | **2025** | **2025** | **2025** | **2025** | **2025** | **2024** |
| | £ | £ | £ | £ | £ | £ | £ |
| **Direct costs** | | | | | | | |
| Activities and events | 1,055 | - | 1,055 | - | - | 1,055 | 4,252 |
| Maintenance and other site costs | 6,914 | - | 6,914 | - | - | 6,914 | 12,742 |
| Depreciation | - | 17,229 | 17,229 | - | - | 17,229 | 17,229 |
| **Total direct costs** | **7,969** | **17,229** | **25,198** | **-** | **-** | **25,198** | **34,224** |
| **Support costs** | | | | | | | |
| Professional fees | 320 | - | 320 | - | - | 320 | 110 |
| Legal costs and insurance | 4,199 | - | 4,199 | - | - | 4,199 | 4,447 |
| **Total support costs** | **4,519** | **-** | **4,519** | **-** | **-** | **4,519** | **4,557** |
| **Total charitable expenditure** | **12,488** | **17,229** | **29,717** | **-** | **-** | **29,717** | **38,781** |

All support costs are in furtherance of the Charitable Activities
The Trust does not employ staff and so there were no employee expenses.

**Note 4 - Fixed assets**

| Cost | Assets in course of construction | Restoration of heritage asset | 2025 Workshops, café building and services | Fixtures and fittings | Total |
|---|---|---|---|---|---|
| Opening assets | - | 218,500 | 794,750 | 6,671 | 1,019,921 |
| Additions | - | - | - | - | - |
| Transfers | - | - | - | - | - |
| Disposals | | | | | - |
| Closing assets | - | 218,500 | 794,750 | 6,671 | 1,019,921 |
| | | | | | |
| **Depreciation** | | | | | |
| Opening balance | - | - | 31,673 | 2,668 | 34,341 |
| Additions | - | - | 15,895 | 1,334 | 17,229 |
| Disposals | - | - | - | - | - |
| Closing assets | - | - | 47,568 | 4,002 | 51,570 |
| | | | | | |
| Net book value | - | 218,500 | 747,183 | 2,669 | 968,351 |

| Cost | Assets in course of construction | Restoration of heritage asset | 2024 Workshops, café building and services | Fixtures and fittings | Total |
|---|---|---|---|---|---|
| Opening assets | - | 218,500 | 788,879 | 6,671 | 1,014,050 |
| Additions | | - | 5,871 | - | 5,871 |
| Transfers | - | - | - | - | - |
| Disposals | | | | | - |
| Closing assets | - | 218,500 | 794,750 | 6,671 | 1,019,921 |
| | | | | | |
| **Depreciation** | | | | | |
| Opening balance | - | - | 15,778 | 1,334 | 17,112 |
| Additions | - | - | 15,895 | 1,334 | 17,229 |
| Disposals | - | - | - | - | - |
| Closing assets | - | - | 31,673 | 2,668 | 34,341 |
| | | | | | |
| Net book value | - | 218,500 | 763,078 | 4,003 | 985,580 |

As explained in note 1.5, depreciation commenced on the studio complex , fixtures and fittings and services from 1 January 2024.

**Note 5 - Debtors**

All debtors are trade debtors and are due within 12 months of the balance sheet date.

**Note 6 - Creditors**

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

| | 2025 | 2024 |
|---|---|---|
| | £ | £ |
| | | |
| VAT | 1,375 | - |
| Accruals | 545 | 774 |
| Deposits | 8,090 | 8,090 |
| | | |
| Total | 10,011 | 8,864 |

**Notes to the Accounts for the year ended 31 December 2025 (continued),**

**Note 7 Analysis of funds**

| | Balance as at 1 January 2025 | Increases in funds | Decreases in funds | Transfers | Balance as at 31 December 2025 |
|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ |
| **Unrestricted funds** | 8,661 | 26,778 | (12,528) | - | 22,911 |
| **Designated funds** | | | | | - |
| Fixed asset reserve | 959,962 | - | (17,229) | - | 942,733 |
| **Total unrestricted funds** | 968,623 | 26,778 | (29,757) | - | 965,644 |
| **Restricted funds** | - 0 | - | - | - | - 0 |
| **Endowed funds** | 63,000 | - | - | - | 63,000 |
| **Total reserves** | **1,031,623** | **26,778** | **(29,757)** | **-** | **1,028,644** |

**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 8 Analysis of net assets between funds**

| **2025** | Unrestricted £ | Restricted £ | Total £ |
|---|---|---|---|
| Tangible fixed assets | - | 968,351 | 968,351 |
| Current assets | 70,304 | - | 70,304 |
| Current liabilities | (10,011) | - | (10,011) |
| **Total net assets** | 60,293 | 968,351 | 1,028,644 |

**Note 9 - 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 previous year.

**Note 10 - 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 11 - Contingent liability**

Historic England has a 10 year enforcement period from the final payment on 21 March 2024 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 2025; 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.