

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees present their report and accounts for the year ended 31 December 2023

The legal and administrative information together with the statement of trustees' responsibilities form part of this report.

The accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities published on 16 July 2014, the Financial Reporting Standard for Smaller Entities (FRSSE), the Charities Act 2011 and FRS 102, and comply with the church's constitution.

The accounts have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'.

This departure has involved following the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities published on 16 July 2014, rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Structure, governance and management

The charity was established by constitutions adopted on 10 May 1897 and 15 December 1923, and a scheme of 29 January 1981 as amended by orders of 7 February 2006 and 7 May 2008.

Worthing Tabernacle is an independent evangelical free church associated with the Fellowship of Independent Evangelical Churches (FIEC). We are a community of God's people of all ages, background and temperament. We seek to strengthen this community by loving relationships throughout church life. Our mission is to make disciples of the Lord Jesus Christ, baptising them into the name of the Father, and of the Son, and of the Holy Spirit.

We are committed to unity with those who are one with us in the truths of the Gospel and who recognise the final authority of scripture.

The trustees who served during the year were:

Mr J Cook
Mr J E Burling
Rev. R Owen
Mr A D Stubbs
Rev. S Mason
Mr P Barrett
Mr M Campbell
Mr H Barnes-Moss
Mr M Berwick (Resigned September 2023)
Rev. Grant Campbell

Constitutionally as far as practicable the trustees shall from time to time consist of the Pastors, the Elders for the time being and five other members of the church. The five other members of the church are chosen by the Eldership and come before a church meeting for a vote, a simple majority sufficing.

New trustees are advised of their obligations under charity law and the Charity Commission guidance on trustees' duties and are informed of the content of the church's constitution.

As detailed at note 2 to the accounts, the only Trustees to receive remuneration are Rev. R Owen and Rev. S Mason, in their capacity as Pastor and Assistant Pastor respectively, not as trustees. This is a provision which is consistent with our constitution and rules.

All trustees give of their time freely and receive no remuneration for this role.

Staff pay levels are reviewed annually and we seek to maintain them in line with comparable church salaries in the region. In addition, as a useful guide (but not a rule) we have observed the Teachers Pay Scale for non-management teaching staff in our benchmarking exercises.

The Pastors and Elders meet regularly, at least once or twice a month, and are responsible for the overall strategic direction, policies and ministries of the church. Responsibility for administering the expenditure previously agreed is delegated to the Deacons who have some discretion. Responsibility for the general administration of practical, rather than pastoral, areas of the fellowship is delegated to the Deacons, who progress their responsibilities and meet together both collectively and in sub-committees. Responsibility for administering the mission expenditure previously agreed, for the support of our personnel serving mainly overseas, is delegated to the Mission Council which usually meets bi-monthly. All the finance functions of the charity are under the control of the Church Treasurer.

The Staff Team consists of the Pastors, Administrator and interns (when appointed). This team directs the day-to-day ministries and activities of the fellowship, meeting both informally and together, usually weekly. The team is assisted in administrative and pastoral issues by a number of volunteers on an ad-hoc basis. As church Administrator, Mrs K Campbell is responsible for the day-to-day management of the charity.

The trustees have assessed the major risks to which the church is exposed, in particular, those related to the activities and finances of the church and are satisfied that systems are in place to mitigate exposure to the major risks.

Given the work the church carries out in the community, the trustees consider the charity to be a benefit to the public in the local area.

Objectives and activities

The trustees have considered the Charity Commission's guidance on public benefit and, in particular, the specific guidance for charities for the advancement of religion.

Worthing Tabernacle's main purpose is to make disciples of the Lord Jesus Christ, baptising them into the name of the Father, and of the Son, and of the Holy Spirit. We aim to proclaim and advance the Christian religion through meetings and media, at home and abroad. The church uses a variety of assets and means to achieve this including proclamation, education and practical support, both to those within the church community, and those without.

Assets

Among other assets we have a lovely old church building, now over a hundred years old, in which we worship God in a mix of traditional and contemporary styles. We use various social media channels and traditional print resources to assist in our work. We also use the buildings to serve the public through children's work, family support and in our bookshop (Chapel Books and Gifts).

These spaces need to be carefully maintained in a way which is both fit for purpose and sensitive to community needs, health and safety, and preservation.

The charity owns two residential properties currently used for housing ministry workers.

Means

The first must be the preaching and teaching of the Word of God, and its application to hearts by the Holy Spirit; this is paramount in our fellowship. This takes place in a variety of ways, both to our own congregation and any members of the public who wish to attend, and to the wider public through our website and social media channels.

Pastoral staff are set aside to lead, pray, prepare and serve our church members in this way.

Prayer and fellowship

Mid-week prayer meetings take place on church premises fortnightly on Wednesdays in public prayer meetings. In addition, various other opportunities to pray and have fellowship are offered to church members, using online, one to one, or other ministry groups. Home groups meet fortnightly in people's homes to pray, study and offer basic practical help. In order to encourage and build our fellowship, we also have a men's and women's fellowship, youth meetings and other public meetings such as our hymns and coffee afternoons.

There are of course many other ministries which play their part in achieving our purpose, including the CAMEO toddler group, the Children's clothing ministry (aka Swip Swap).

We have been working hard on our vision to transform Chapel Gifts and Books into a coffee shop which will also sell a small range of books, bibles and other resources. We have also agreed to convert the old church office space on the first floor into a second flat. This may be used to house church workers, missionaries, or possibly even in private letting in order to generate a small income for the charity. Certifications, permissions and planning applications are being sought. A committee has been appointed to oversee the work.

In the meantime, Chapel Gifts and Books - a Christian Book & Gift shop, opens 6 mornings a week.

Grant Making

We make grants to various organisations and individuals, which are conducting activities consistent with the aims and objectives of our charity. The grants are for the costs associated with the work concerned, and the people doing the work are in many cases members of our

church working in ministry overseas. This is essentially what our Mission Partners Fund seeks to do.

We may also make ad-hoc grants to organisations, where funds permit, but again this is for activities consistent with our own work. The amounts concerned are either part of the annual budget review for regular grants or one-off ad-hoc disbursements based on available funds and to meet needs as they are made known to us.

Use of Volunteers

Scripture (Ephesians 4:12) says that the role of ministers is to prepare God's people for works of service, so that the body of Christ may be built up. Therefore, it is the 'normal members' who are the engine room of church activities, with the ministers being the ones who play the supporting role in preparing God's people to do so. We believe in an every-member-ministry. We look to help every member find their place to serve, whether it be a person with much free time putting in many hours each week, or someone frail at home who commits to pray when they can. Whatever the level of input, everyone should be able to do something. We value our volunteers very highly. To support this work, we DBS check all volunteers working with children or vulnerable adults and operate safeguarding and health and safety policies.

Achievements and performance

The Church has faithfully maintained Sunday services both morning and evening and continues to livestream and use social media to engage those who are providentially hindered from attending. We view our online presence as a way to serve these folks, but also as a digital front door to those who are still checking us out.

Pathfinders (Reception to year 6) and Fusion (year 7 to 12) continue to meet on Sundays. Cameo, our Parents and Toddlers Ministry meets weekly in term time and is a growing ministry.

The Mission Fund, continued to support 6 individuals or couples serving both in this country and overseas. We recognise that a commitment to mission partners must grow or shrink at the same rate as the main church congregation and funding. One of our mission partners retired on Dec 31st, 2023.

Our American Intern, Joey Staton served and continued to train with us through the year.

The Church shop, Chapel Gifts & Books, continues to be well supported and has been self-supporting (ie, it has not required subsidy from other funding sources). Due to the reduced opening hours and challenging retail conditions, together with our vision to modernise, we have chosen to be conservative with any profits that are made, aiming to re-invest.

The Church website and social media presence continues to be well used, and its contents remain under constant review.

Jeremy Cook has continued to serve as Treasurer during the period, and is supported by Alan Waite and others.

We continued to host a Union School of Theology Learning Community, providing fully accredited (by Open University) seminary level theology degrees. We had four students in the calendar year.

We managed to go a whole year without replacing our Premises Officer. We give thanks to our volunteers, but we are aware that this is still a need, and so we have kept ourselves open to the possibility of filling this role (or one like it) by maintaining a budget for that salary.

The Governments Auto Enrolment Pensions Scheme continues for all eligible staff.

At the end of 2022 a serious fault developed with the church heating system. We had to bring in a rented space heater and use other forms of heating for office rooms and other meeting rooms while work could be done to repair the system.

No money was put aside in 2022 for the Building Reserve which currently has £55k including £20K for Driveway and £10K for Rewiring.

Financial review

Unrestricted expenditure exceeded incoming resources in the year by £5,182.00. Given the level of reserves, the trustees consider the charity's results and the financial position of the charity to be satisfactory. The trustees consider that reserves are adequate to cover 33 weeks expenditure, to act as a buffer fund, and will not be allowed to fall below 8 weeks expenditure.

The expected level of funding will be adequate to support the charity's needs over the next twelve months. Our considerations exclude designated funds and restricted funds, and the trustees are happy that the unrestricted reserves can cover any timing differences between spending and receipt of income, and to cover any emergency building repairs, for example.

The Worthing Tabernacle principally receives its funding from voluntary donations by the members of the church and regular attenders. Expenditure during the year under review is spent on the ministry costs of the church and the administration and property costs supporting those ministry costs. Ministry is the key objective of the charity, which is principally the preaching of the Gospel in the UK and overseas; the pastoral care of the members, regular attenders and visitors to the church; and various outreach activities conducted in the UK and overseas.

Plans for the future

It was the church's intention to continue through 2024 with the existing services and ministries mentioned under Achievements and performance.

In 2024 a two-way review into the ongoing role of our Assistant Pastor will take place, possibly enabling him to seek his first pastorate.

Work will continue on our Coffee Shop project and that will be ongoing during 2024. This process continues together with the possibility of converting the first-floor church office into a flat.

Like other churches our activities will be heavily reliant on volunteers some of whom are now getting quite elderly but continue to give faithful service.

Work on the heating system, and a full electrical survey and any recommendations will be undertaken in 2024 as well as ongoing maintenance.

A review of our current PA provision will be undertaken in 2024 to identify the needs and potential costs of keeping our equipment up to date and in working order. The activities of the church are very reliant upon this technology.

Replacement workers will continue to be recruited from amongst the existing congregation and from new members to the church. This is an ongoing process which will continue into 2024 and beyond.

R Owen

On behalf of the board of trustees
Rev. R Owen Pastor, Chair of Trustees
Dated 09/12/2024

2024 Projects – Continue working towards closing Chapel Gifts & Books and opening the new Café project described above and the conversion of first floor offices to a flat.

Statement of Financial Activities
For the year ended 31 December 2023

Worthing Tabernacle

	<i>notes</i>	Unrestricted funds	Designated funds	Restricted funds	2023 Total £	2022 Total £
Incoming resources from generated funds						
Donations and legacies	8	144,863	-	27,777	172,640	207,324
Activities for generating funds	9	17,970	-	-	17,970	19,651
Investment income	10	17,325	-	1,326	18,651	6,408
Total income		180,158	-	29,103	209,261	233,383
Costs of generating funds						
Costs of raising funds	11	19,387	-	-	19,387	21,417
Cost of generating voluntary income	11	165,953	411	40,544	206,908	219,871
Total expenditure		185,340	411	40,544	226,295	241,288
Income / (expenditure) before transfers		(5,182)	(411)	(11,441)	(17,034)	(7,905)
Transfers between funds					-	-
Net incoming/(outgoing) resources before other gains/(losses)		(5,182)	(411)	(11,441)	(17,034)	(7,905)
Gains / (losses) on investment assets		-	-	-	-	-
TOTAL INCOME / (EXPENDITURE) FOR THE YEAR		(5,182)	(411)	(11,441)	(17,034)	(7,905)
Balances brought forward		2,222,531	31,703	49,112	2,303,346	2,311,251
Balances carried forward		2,217,349	31,292	37,671	2,286,312	2,303,346

Balance Sheet
As at 31 December 2023

Worthing Tabernacle

	<i>notes</i>	Unrestricted £	Designated £	Restricted	2023 Total £	2022 Total £
Fixed Assets	4	1,827,926	24,674	-	1,852,600	1,857,206
		1,827,926	24,674	-	1,852,600	1,857,206
Current Assets						
Stocks		13,408	-	-	13,408	13,408
Cash at Bank - Current Account		383,154	6,618	37,572	427,344	439,605
Total current assets		396,562	6,618	37,572	440,752	453,013
Liabilities						
Creditors due within one year	6	7,040	-	-	7,040	6,873
Net current assets		389,522	6,618	37,572	433,712	446,140
Total Net Assets		2,217,448	31,292	37,572	2,286,312	2,303,346
Funds	15					
Unrestricted		2,217,349	-	-	2,217,349	2,222,531
Designated		-	31,292	-	31,292	31,703
Restricted		-	-	37,671	37,671	49,112
		2,217,349	31,292	37,671	2,286,312	2,303,346

The accounts were approved by the Trustees on

Mr J Burling
Trustee

Mr R Owen
Trustee

The attached notes (1 - 15) form part of this statement.

1 Accounting policies

Accounting convention

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. These 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) issued on 16 July 2014 and with the Charities Act 2011.

The charity constitutes a public benefit as defined by FRS 102.

Incoming resources

Legacy income is recognised when the charity is advised by the personal representative of an estate that a payment will be made or property transferred and the amount involved can be quantified.

Donations, gift aid and gifts are accounted for when receivable by the charity.

income from the charity is accounted for when received, and shown under other trading activities.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category.

Expenditure relating to the charity shop is shown under raising funds and includes the costs connected with the Chapel Gifts and books.

Activities undertaken directly within church ministry are costs which relate to the running of the church activities and furtherance of the charity's objectives. Grant funding is included in the Statement of Financial Activities (SOFA) when approved by the trustees.

Support costs are those incurred in connection with the administration of the charity and include property expenses relating to the maintenance and upkeep of the church.

Fixed Assets

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation.

Assets purchased below £5,000 are written off to the SOFA in the year of expenditure. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Freehold land and buildings	2% per annum straight line
Kitchen improvements	10% per annum reducing balance
Fixtures, fittings and equipment	25% per annum straight line

Stock

Stock is stated at the lower of first in, first out cost and net realisable value.

Pension

The Charity operates a defined contributions pension scheme. Contributions are charged in the accounts as they become payable in accordance with the rules of the scheme.

1 Accounting policies*Fund accounting*

Unrestricted funds are available for use at the discretion of the trustees in the furtherance of the general objectives of the charity and which have not been designated for any other purpose.

Designated funds represent the Building Repairs Reserve.

Restricted funds are used in accordance with specific restrictions imposed by donors or which have been raised by the charity for a particular purpose. The costs of raising and administering such funds are charged against the specific fund.

Taxation

The charity is exempt from tax on its charitable activities.

2 Trustees' expenses and remuneration

In accordance with our governing document, Pastor R Owen and S Mason received salary payments of £37,836 (2022 - £35,328) and £29,400 (2022 - £25,220) in the year.

Trustees Expenses

In the year to 31st December 2023, no Trustees were paid for expenses (2022: £nil).

3 Related parties

The charity is controlled by the trustees.

4 Fixed Assets

	Land and Buildings	Kitchen improvement	Church fittings and equipment	Total
Cost				
Brought forward	1,917,389	27,730	70,165	2,015,284
Additions				-
Carried forward	1,917,389	27,730	70,165	2,015,284
Depreciation				
Brought forward	64,293	23,620	70,165	158,078
Charge in the year	4,195	411	-	4,606
Elimination in the year	-	-	-	-
Carried forward	68,488	24,031	70,165	162,684
Net Book Value				
At 31 December 2023	1,848,901	3,699	-	1,852,600
At 31 December 2022	1,853,096	4,110	-	1,857,206

Land and buildings includes freehold properties at Chapel Road, Worthing valued in 1997 at £1,543,928.

5 Debtors	2023	2022
	£	£
Other debtors	-	-
Prepayments	-	-
Total	-	-
6 Creditors due within one year	2023	2022
	£	£
Taxation, social security and pension	2,040	1,873
Accruals	5,000	5,000
Total	7,040	6,873
7 Pension commitments	2023	2022
	£	£
Contributions payable by the charity for the year	7,170	7,170

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund.

8 Donation and legacies	Unrestricted	Designated	Restricted	Total 2023 £	Total 2022 £
Donations and gifts	144,863	-	27,777	172,640	175,812
Legacies		-	-	-	31,512
Total	144,863	-	27,777	172,640	207,324

9 Other trading activities	Unrestricted	Designated	Restricted	Total 2023 £	Total 2022 £
Shop turnover	17,970	-	-	17,970	19,651
Grant	-	-	-	-	-
	17,970			17,970	19,651
Staff costs	(6,245)	-	-	(6,245)	(1,427)
Other trading costs	(13,142)	-	-	(13,142)	(19,990)
	(19,387)			(19,387)	(21,417)
Total	(1,417)	-	-	(1,417)	(1,766)

10	Unrestricted	Designated	Restricted	Total 2023 £	Total 2022 £
Interest and dividends	14,125	-	1,326	15,451	3,258
Rent	3,200	-	-	3,200	3,150
Total	17,325	-	1,326	18,651	6,408

WORTHING TABERNACLE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF WORTHING TABERNACLE

I report on the accounts of the charity for the year ended 31 December 2023, which are set out on pages 7 to 15.

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

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- (i) examine the accounts under section 145 of the 2011 Act;
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:

- (i) to keep accounting records in accordance with section 130 of the 2011 Act; and
- (ii) to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act;

have not been met; or

- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Mrs Heather Cheesman FCA

Chichester Accounting
104 Stockbridge Road
Chichester
West Sussex
PO19 8QP

Dated: 20th September 2024