

**WORSHIP CENTRAL**  
**(CHARITY NUMBER : 1164487)**

**REPORT AND UNAUDITED ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

## **WORSHIP CENTRAL**

### **TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2020**

#### **Introduction**

The Trustees present their final report and the unaudited financial statements for the year ended 31 December 2020.

The legal and administrative information set out below forms part of this report. The financial statements comply with current statutory requirements, the CIO's governing constitution, the requirements of the Charities Act 2011 and the Charities SORP (FRS 102).

#### **Reference and administrative details**

The organisation is a charitable incorporated organisation (CIO), registered with the Charity Commission in England and Wales on 19 November 2015.

The charity was established under its governing constitution, which established the objects and powers of the CIO and is governed under this constitution.

Registered Charity Number	1164487
Principal / registered address	St Luke's Church Offices, 38 Berkley Street, Birmingham, B1 2LB
Trustees during the year & to date:	Mr K Costa RESIGNED 07 MAY 2021 Rev T Hughes Rev A Gordon Mt Paul Nelson APPOINTED 30 NOV 2020
Bankers	The Co-operative Bank
Independent Examiner	C J Goodhead FCA Knight Goodhead Limited 7 Bournemouth Road, Chandler's Ford, Eastleigh, Hampshire, S053 3DA

#### **Structure Governance and Management**

##### **Governing Document**

The charity operates under a governing constitution and is constituted as a Charitable Incorporated Organisation (registration number 1164487).

##### **Appointment, retirement and training of the Trustees**

Apart from the first charity trustees, every charity trustee must be appointed by a resolution passed at a properly convened meeting of the charity trustees. In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed

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for the effective administration of the CIO. The charity trustees will make available to each new charity trustee, on or before his or her first appointment: a copy of the constitution and any amendments made to it; and a copy of the CIO's latest annual report and statement of accounts. All new trustees are also fully briefed on the activities and vision of Worship Central.

A charity trustee ceases to hold office if he or she:

- resigns by notifying the CIO in writing but only if enough charity trustees will remain in office when the notice of resignation takes effect to form a quorum for meetings;
- is absent without the permission of the charity trustees from all their meetings held within a period of six months and the charity trustees resolve that his office be vacated;
- dies;
- in the reasonable opinion of the other charity trustees, becomes incapable of fulfilling his duties and responsibilities as a charity trustee because of illness or injury and the other charity trustees resolve that he or she be removed as a charity trustee;
- is in the opinion of the charity trustees guilty of conduct detrimental to the interests of the CIO and the charity trustees resolve by a 75% majority of the charity trustees present and voting at a properly convened meeting of the charity trustees that he or she should be removed, provided that the charity trustee concerned has first been given an opportunity to put his or her case to justify why he or she should not be removed as a charity trustee; or
- is disqualified from acting as a charity trustee by virtue of sections 178 – 180 of the Charities Act 2011.

#### **Governance of the Charity**

Worship Central is a Charitable Incorporated Organisation and has the power to do anything which is calculated to further its Object. The trustees, who are also the members of the CIO, meet at least three times a year to discuss and approve strategic matters, including the annual budget. There is regular contact and consultation with trustees outside of board meetings on matters arising.

#### **Risk management**

The Trustees have processes to regularly review the key risks facing the charity and for ensuring that actions are taken to manage those risks. The Trustees have given consideration to the major risks to which the charity is exposed, as set out in these reports, and are satisfied that systems and procedures are in place to manage those risks or that action is being taken to establish such systems and procedures. More specifically, internal financial risks are managed by the implementation of financial procedures for the collection, banking and recording of all donations, and the authorisation and recording of all expenditure. The charity has safeguarding officers and a safeguarding policy. The charity also has a data protection policy.

#### **Objects of the charity**

Our objective is, for the public benefit, the advancement of the Christian faith, in particular by the promotion of Christian worship, around the world.

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Worship Central is an interdenominational, Christian movement that exists to see people encounter God, for worship leaders to be equipped and the local church empowered.

#### *Our Vision*

Encounter God, Equip the Worshipper, Empower the Church.

To see the worship of Jesus Christ made central throughout our communities, local churches and the world.

#### *Background*

Worship Central was founded in 2006 by Tim Hughes and Al Gordon as an international movement of worshippers who long to see the worship of Jesus Christ made central throughout the world.

Worship Central is passionate about developing resources and training opportunities that empower leaders to discover the language and lifestyle of worship among the nations. Since launching in 2006, a broad & diverse range of worship leaders have attended training events around the world and used our online resources available at [worshipcentral.org](http://worshipcentral.org).

The Worship Central Course and Worship Central Podcast are key online training resources that we provide. The "Course", launched in 2011, is a seven session course that looks at some of the theological and practical issues around leading worship. Over 80,000 worshippers in 110 nations have experienced the Course.

Worship Central also runs multiple Conferences around the world. "The Week" is a key annual event dedicated to training and developing worship leaders. The week long format is designed to inspire and intentionally invest in each individual that attends.

Worship Central has released five albums; Spirit Break Out, Let It Be Known, Set Apart, Mercy Road and Stir a Passion, which have resourced the church around the world with new and fresh worship songs.

In addition, Worship Central runs a church-based Academy. This provides a unique opportunity for students to invest a year in the local church, with additional input from the Worship Central team. The Academy offers a structured programme of world-class theological training and practical coaching, designed to develop and sharpen skills. Since its launch, 168 students have been trained through the Academy.

#### **Public benefit**

The trustees are aware of the Charity Commission's guidance on public benefit and in particular, the specific guidance on charities for the advancement of religion, planning the charity's yearly activities around that.

Worship Central welcomes all people to take part in the wider Worship Central network, regardless of personal background, faith, gender or personal circumstances, and we believe this philosophy of openness to all enriches everyone through the sharing of skills, aptitudes and life experiences.

## **WORSHIP CENTRAL**

### **TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2020**

#### **Achievements and performance**

Our focus for 2020 centred on furthering the vision and mission of the charity through the training and equipping of worship leaders. The COVID-19 Pandemic greatly impacted the way this vision was outworked. This included large scale events, conferences and gatherings being postponed, cancelled or moved online to be inline with COVID-19 gathering guidelines. We continued to train worship leaders through the Academy, released new Podcast episodes, launched Live Sessions and developed training resources.

The Academy hosted students from across the world seeking to spend a year investing in their gifting as worship leaders. In 2020 we had 7 students enrolled in the Worship Central Academy. We continued the programme online and from Gas Street Church in Birmingham. The intake year of 2019/20 saw students go on to take up roles as worship pastors in local churches.

The Worship Central Podcast continued in 2020, releasing new episodes on a monthly basis. By the end of 2020 the Podcast received over 35,000 plays. We have received positive feedback from listeners and have felt the Podcast has enabled many more people to access and engage with the Worship Central team and training.

Live Sessions were also launched in 2020. These were times of online training and connection with the Worship Central team and global guests. We received 1,364 registrations and 41 nations were represented.

We continued to edit and develop new Course 2.0 content, with the hope to film and release this diverse training resource in 2021.

#### **Future Plans**

Our focus for 2021 continues to be on the training and resourcing of leaders. Worship Central is passionate about seeing worship leaders and worship teams released in their gifting so they can thrive in their local churches. We are aware that the continued impact of COVID-19 in 2021 will affect future plans and timelines.

Live Sessions, times of online training and connection with the Worship Central team and global guests, will continue in 2021. At the time of writing (July 2021), there have been 2411 registrations from 58 nations.

The Podcast will remain a key way of reaching and training worship leaders. Our aim is to grow the number of subscribers and plays in order to impact and influence the worshipping culture of churches around the world.

We will continue to focus resources and time on the Academy, as we believe this is an effective way to invest in individuals who will then go on to impact the local church and community.

Worship Central will also run The Week for the fifth time. This will be incorporated into the Academy curriculum as well as remaining open to worship leaders from around the world.

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Worship Central will develop a new Course 2.0 to be released across the nations. This will be a global and diverse training resource that speaks to the 101 needs but also lifts leaders' eyes to the wonder and wildness of worship.

We would like to run a new online and onsite UK Conference to train, empower and unite worship leaders. We have identified this as an important and strategic use of our time and resources.

The charity continues to access its financial & fundraising model in order that we can be positioned to effectively sustain and grow the impact of the charity.

#### **Financial review**

For the financial year ended 31 December 2020 the charity made a net deficit of £78,724 (2019: surplus of £46,587). Total income in the year was £30,925 (2019: £141,213), with expenditure of £109,649 (2019: £94,626).

Total funds at 31 December 2020 were £95,103 (2019: £173,827), all of which relate to general funds.

#### **Impact of COVID-19**

The charity's activities have been impacted significantly in 2020 by the COVID-19 pandemic. Of particular note, in accordance with Government guidance, we have been unable to run our conference, The Week, and have not been able to lead worship and training at events and conferences that we had been invited to attend throughout 2020.

Our attention has been shifted to focusing on online resources such as our Website, Podcast, Course, Live Sessions and Social Media Channels. We have also continued to remotely train students on the Academy, and have remained virtually connected with our Global Hubs.

In order to adapt to this shifting landscape, our staffing and use of finances has had to be dynamic, and at all times we have prioritised the health & safety of our team and those we work with. At the time of writing (July 2021), Worship Central remains to be well-resourced and we do not consider there to be an immediate financial risk to the charity, although this is something we will continually reassess as we adapt our financial model. We remain in close contact with our Trustees and other advisors as we continue to monitor the finances.

#### **Reserves Policy**

The trustees have established a policy to maintain free reserves at a level at least equivalent to 3 months' operating expenditure, and this has been achieved throughout the year under review.

#### **Statement of responsibilities of the trustees**

The trustees are responsible for preparing the Annual Report and the financial statements in accordance with the applicable law and the United Kingdom Generally Accepted Accounting Practise (UK GAAP).

## **WORSHIP CENTRAL**

### **TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2020**

The Charities Act requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity at the end of the year and of the surplus or deficiency for the year then ended.

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### **TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2020**

In preparing those financial statements, 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 have been followed, subject to any material 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; and
- observe the methods and principles in the charities SORP.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. The Trustees 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.

Approved by the trustees and signed on their behalf by

Tim Hughes  
Trustee

A handwritten signature in black ink, appearing to be 'TH' followed by a stylized flourish.

20 October 2021



## **INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES ON THE UNAUDITED ACCOUNTS OF WORSHIP CENTRAL**

I report to the trustees on my examination of the accounts of Worship Central for the year ended 31 December 2020, which are set out on pages 9 to 15.

### **Responsibilities and basis of report**

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 the Charities Act 2011 and are eligible for an independent examination, I report in respect of my examination of the trustee's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable 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 material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

(1) accounting records were not kept in respect of the Charity as required by section 130 of the 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 in order to enable a proper understanding of the accounts to be reached.



C J Goodhead FCA  
Knight Goodhead Limited  
Chartered Accountants

7 Bournemouth Road  
Chandler's Ford, Eastleigh  
Hampshire, SO53 3DA

Dated: 18 October 2021

## WORSHIP CENTRAL

### STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2020

	Notes	Unrestricted funds £	Restricted funds £	Total funds 2020 £	Total funds 2019 £
<b>INCOME</b>					
Donations and legacies		4,305	-	4,305	84,210
Charitable activities	3	21,613	-	21,613	57,003
Other income - CJRS		5,007	-	5,007	-
<b>TOTAL INCOME</b>		<b>30,925</b>	<b>-</b>	<b>30,925</b>	<b>141,213</b>
<b>EXPENDITURE</b>					
Charitable activities	5	109,649	-	109,649	94,626
<b>TOTAL EXPENDITURE</b>		<b>109,649</b>	<b>-</b>	<b>109,649</b>	<b>94,626</b>
<b>NET INCOME</b>		<b>(78,724)</b>	<b>-</b>	<b>(78,724)</b>	<b>46,587</b>
<b>TOTAL FUND BALANCES BROUGHT FORWARD</b>		<b>173,827</b>	<b>-</b>	<b>173,827</b>	<b>127,240</b>
<b>TOTAL FUND BALANCES CARRIED FORWARD</b>		<b>95,103</b>	<b>-</b>	<b>95,103</b>	<b>173,827</b>

All income and expenditure in the prior year related to unrestricted funds.

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## **BALANCE SHEET AT 31 DECEMBER 2020**

			2020		2019
	Notes	£	£	£	£
<b>FIXED ASSETS</b>					
Tangible assets	6		-		-
<b>CURRENT ASSETS</b>					
Debtors	7	553		19,423	
Cash at bank and in hand		107,356		173,509	
		<u>107,909</u>		<u>192,932</u>	
<b>CREDITORS: amounts falling due within one year</b>	8	<u>(12,806)</u>		<u>(19,105)</u>	
<b>NET CURRENT ASSETS</b>			95,103		173,827
<b>NET ASSETS</b>			<u>95,103</u>		<u>173,827</u>
<b>FUNDS</b>					
Unrestricted funds	9		95,103		173,827
<b>TOTAL FUNDS</b>	10		<u>95,103</u>		<u>173,827</u>

Approved by the Trustees on 20 October 2021  
and signed on their behalf by

Rev T Hughes, Trustee



## **WORSHIP CENTRAL**

### **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020**

#### **1 ACCOUNTING POLICIES**

##### **(a) Accounting convention**

The financial statements 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 applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity meets the definition of the public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The accounts have been prepared on the going concern basis. There are no material uncertainties about the charity's ability to continue.

##### **(b) Fund accounting**

- Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.
- Restricted funds are subjected to restrictions on their expenditure imposed by the donor.

##### **(c) Income**

All income is included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Donations and legacies are received by way of grants, donations, legacies and gifts and are included in full in the Statement of Financial Activities when receivable. Grants, when entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Charitable activities income is included in the accounts when receivable.

Investment income is included when receivable.

Resources are deferred when, at the end of an accounting period, they have been received but the charity has yet to become unconditionally entitled to them.

##### **(d) Expenditure**

Expenditure is recognised on an accruals basis as a liability is incurred. It includes any VAT paid.

Costs are apportioned in line with the income received from that source during the year.

Charitable activities expenditure comprises of those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

## WORSHIP CENTRAL

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020

#### 1 ACCOUNTING POLICIES (continued)

##### (e) Fixed assets

Fixed assets are capitalised for ongoing use within the charity, where the individual cost of the asset exceeds £1,000.

Depreciation is provided on fixed assets to spread the cost over the estimated useful lives of the relevant assets at the following rates:

Computer equipment	33% Straight line
Furniture and fittings	33% Straight line

#### 2 LEGAL STATUS

The charity is a Charitable Incorporated Organisation. The charity was registered on 19 November 2015 with the Charity Commission in England and Wales. The charity is a public benefit entity.

The registered office of the charity is St Luke's Church Offices, 38 Berkley Street, Birmingham, B1 2LB.

#### 3 CHARITABLE ACTIVITIES INCOME

	Unrestricted funds £	Restricted funds £	Total 2020 £	Total 2019 £
Academy	17,701	-	17,701	23,805
Events	1,947	-	1,947	30,070
Merchandise	-	-	-	59
Royalties	1,965	-	1,965	3,069
	<b>21,613</b>	<b>-</b>	<b>21,613</b>	<b>57,003</b>

#### 4 STAFF COSTS

	2020 £	2019 £
Wages and salaries	73,551	40,878
Social security costs	-	-
Pension	330	359
Freelance costs	3,556	-
Relocation and VISA costs	10,599	-
	<b>88,036</b>	<b>41,237</b>

The average number of staff employed during the year was 6 (2019: 6). No employee received emoluments of £60,000 or more during this year or the prior year.

Key management personnel were paid remuneration during the year of £33,906 (2019: £nil). In addition, the charity paid total relocation expenses of £10,599 on behalf of key management.

## WORSHIP CENTRAL

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020

5	EXPENDITURE	Unrestricted funds £	Restricted funds £	Total 2020 £	Total 2019 £
	Wages and salaries (see note 4)	88,036	-	88,036	41,237
	Academy	5,494	-	5,494	9,995
	Event costs	5,339	-	5,339	20,348
	Purchases	-	-	-	813
	Merchandise	-	-	-	777
	IT costs	3,111	-	3,111	1,401
	Bank charges	69	-	69	126
	Legal and professional fees	-	-	-	21
	Insurance	1,895	-	1,895	1,866
	Printing, postage and stationery	-	-	-	68
	Administration	1,988	-	1,988	2,352
	Website costs	1,630	-	1,630	13,051
	Staff training	627	-	627	150
	Accountancy	1,590	-	1,590	1,340
	Depreciation	-	-	-	800
	Loss on disposal	(130)	-	(130)	281
		<b>109,649</b>	<b>-</b>	<b>109,649</b>	<b>94,626</b>

Included within accountancy above are amounts due to the independent examiners in relation to independent examination of £1,200 (2019: £1,200) and other work of £390 (2019: £140).

#### 6 TANGIBLE ASSETS

	Computer equipment £	Total £
<b>COST</b>		
At beginning of year	2,399	2,399
Disposals	(2,399)	(2,399)
At end of year	-	-
<b>DEPRECIATION</b>		
At beginning of year	2,399	2,399
Eliminated on disposals	(2,399)	(2,399)
At end of year	-	-
<b>NET BOOK VALUE</b>		
At end of year	-	-
At beginning of year	-	-

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## **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020**

<b>7 DEBTORS</b>	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Prepayments	375	71
Other debtors	178	19,352
	<u>553</u>	<u>19,423</u>

<b>8 CREDITORS: amounts falling due within one year</b>	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Trade creditors	-	2,427
Accruals and deferred income	10,178	16,301
Other creditors	2,628	377
	<u>12,806</u>	<u>19,105</u>

<b>9 UNRESTRICTED FUNDS</b>	<b>Funds b/fwd £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Transfers £</b>	<b>Funds c/fwd £</b>
General funds	173,827	30,925	(109,649)	-	95,103
	<u>173,827</u>	<u>30,925</u>	<u>(109,649)</u>	<u>-</u>	<u>95,103</u>

<b>10 ANALYSIS OF NET ASSETS BETWEEN FUNDS - 2020</b>	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total 2020 £</b>
Debtors	553	-	553
Bank and cash	107,356	-	107,356
Creditors	(12,806)	-	(12,806)
	<u>95,103</u>	<u>-</u>	<u>95,103</u>

<b>ANALYSIS OF NET ASSETS BETWEEN FUNDS - 2019</b>	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total 2019 £</b>
Tangible fixed assets	-	-	-
Debtors	19,423	-	19,423
Bank and cash	173,509	-	173,509
Creditors	(19,105)	-	(19,105)
	<u>173,827</u>	<u>-</u>	<u>173,827</u>

## WORSHIP CENTRAL

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020

#### 11 COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2019

	Notes	Unrestricted funds £	Restricted funds £	Total funds 2019 £	Total funds 2018 £
<b>INCOME</b>					
Donations and legacies		84,210	-	84,210	81,603
Charitable activities	3	57,003	-	57,003	120,200
<b>TOTAL INCOME</b>		<b>141,213</b>	<b>-</b>	<b>141,213</b>	<b>201,803</b>
<b>EXPENDITURE</b>					
Charitable activities	5	94,626	-	94,626	182,325
<b>TOTAL EXPENDITURE</b>		<b>94,626</b>	<b>-</b>	<b>94,626</b>	<b>182,325</b>
<b>NET INCOME / (EXPENDITURE)</b>		<b>46,587</b>	<b>-</b>	<b>46,587</b>	<b>19,478</b>
<b>TOTAL FUND BALANCES BROUGHT FORWARD</b>		<b>127,240</b>	<b>-</b>	<b>127,240</b>	<b>107,762</b>
<b>TOTAL FUND BALANCES CARRIED FORWARD</b>		<b>173,827</b>	<b>-</b>	<b>173,827</b>	<b>127,240</b>

#### 12 RELATED PARTY TRANSACTIONS

The trustees received no remuneration during this or the prior period.

No trustees were reimbursed expenses in this or the prior year.

#### 13 POST BALANCE SHEET EVENT - COVID 19

The charity's activities have been impacted significantly in 2020 by the COVID-19 pandemic. Of particular note, in accordance with Government guidance, we have been unable to run our conference, The Week, and have not been able to lead worship and training at events and conferences that we had been invited to attend throughout 2020.

Our focus has been shifted to focusing on online resources such as our Website, Podcast, Course, Live Sessions and Social Media Channels. We have also continued to remotely train students on the Academy, and have remained virtually connected with our Global Hubs. In order to adapt to this shifting landscape, our staffing and use of finances has had to be dynamic, and at all times we have prioritised the health & safety of our team and those we work with. At the time of writing (July 2021), Worship Central remains to be well-resourced and we do not consider there to be an immediate financial risk to the charity, although this is something we will continually reassess as we adapt our financial model. The management team remain in close contact with our Trustees and other advisors as we continue to monitor the finances.