

WORTHING TABERNACLE
TRUSTEES' REPORT AND UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022

Chichester Accounting
Chartered Accountants
104 Stockbridge Road
Chichester
West Sussex
PO19 8QP

WORTHING TABERNACLE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mr J Cook
Mr J E Burling
Mr R Owen
Mr A D Stubbs
Mr S Mason
Mr P Barrett
Mr M Campbell
Mr H Barnes-Moss
Mr P Hedges
Mr M Berwick

Charity number

243808

Principal address

64 Chapel Road
Worthing
West Sussex
BN11 1BN

Independent examiner

Mrs H Cheesman FCA
Chichester Accounting
104 Stockbridge Road
Chichester
West Sussex
PO19 8QP

Bankers

National Westminster Bank Plc
27 South Street
Worthing
West Sussex
BN11 3AR

Solicitors

Thomas Eggar
Arundel House
1 Liverpool Gardens
Worthing
West Sussex
BN11 1SL

WORTHING TABERNACLE

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TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees present their report and accounts for the year ended 31 December 2022

The legal and administrative information together with the statement of trustees' responsibilities on page 6 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and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.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 an order 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
Mr R Owen
Mr A D Stubbs
Mr S Mason
Mr P Barrett
Mr M Campbell
Mr H Barnes-Moss
Mr P Hedges
Mr M Berwick

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 Mr R Owen and Mr S Mason, in their capacity as Pastor and Assistant Pastor respectively, not as trustees.

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

The pay of key management is reviewed annually and maintained in line with church administrative salaries in the region.

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 monthly. All the finance functions of the charity are under the control of the Church Treasurer.

The Pastoral Team consists of the Pastors, Elder(s) and Administrator. 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 pastoral issues by a number of volunteers on an ad-hoc basis. 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.

The 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.

The church uses a variety of assets and means to achieve this.

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 the traditional and contemporary.

We have now recommenced morning and evening services in the church building whilst continuing with livestream of the morning service to meet the needs of those who are unable to attend in person. The public are encouraged to call into Chapel Books and Gifts should anyone be enquiring about the Christian faith, or needing Pastoral care, or just generally seeking information about either the church or the Town we are located in. The church office was relocated to ground floor to ensure accessibility.

Means

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

Prayer and fellowship

Mid week prayer meetings have now resumed on church premises on Wednesday lunchtimes but continued on Zoom in the evenings. Home groups returned to meeting fortnightly in peoples (syn. Pastoral groups) in a very different format. Instead of Home Groups meeting peoples homes for Bible Study and prayer. The prayer meetings are the engine room of the church - seeking the Lord together. The Home Groups are where people meet in smaller numbers, and can have more intimate fellowship, encouraging and supporting one another more closely than can take place in a large church meeting.

Finally, there are of course many other ministries which play their part in achieving our purpose. We are still planning to combine our coffee house with Chapel Gifts & Books but planning is taking longer than anticipated. Chapel Gifts and

Books - a Christian Book & Gift shop, has reopened on reduced hours and surpluses from this shop go to projects of a relief and development nature, at home and abroad. CAMEO (a Mums & Toddlers group) has also reopened together with the Swap Shop, a free childrens clothing exchange.

All of these ministries are open to, and attended by, the public.

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.

We 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', the 'laity' as it were, 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.

It is often said that ideally the Worthing Tabernacle is a ship, but with all crew and no passengers! 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

Achievements and performance

The Church has now returned to full Sunday services in the church building with the morning service available on livestream or on YouTube.

Pathfinders (Reception to year 6) and Fusion (year 7 to 12) Cameo, our Parents and Toddlers Ministry

The Mission Fund, which supports 6 individuals or couples serving both in this country and overseas, continues to show a surplus due to the substantial tithe received from a legacy in 2015.

We now have a new American Intern. Joey Staton, who joined us in August to train for 2 years

The Church shop, Chapel Gifts & Books, continue to be well supported but due to the reduced opening hours we have not been able to support as many worthy causes as previously. Our aim is to support locally, St Barnabas House, Chestnut Tree House and the Worthing Foodbank, and to a number of Christian projects including Blythswood Care, working in Eastern Europe, and Emmanuel Ministries working amongst street children in India.

The Church website has been updated during 2022 and continues to be well used and its contents remain under constant review.

Jacqui Papworth headed up the Treasury team until the late spring. Jeremy Cook is our new Treasurer.

Pedro Free had to resign as our Premises Officer due to health problems at the end of the year.

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

Apart from minor maintenance issues no substantial refurbishment was undertaken during 2022 although during lockdown the opportunity was taken to redecorate the church hall and open up the alcoves to let in more light. No money was put aside in 2022 for the Building Reserve which currently has £20K for Driveway and £10K for Rewire

Financial review

Unrestricted expenditure exceeded incoming resources in the year by £24,535. 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 churches intention to continue through 2023 with the existing services and ministries mentioned under Achievements and performance. Live streaming of services and prayer meetings has continued alongside in person meetings as well. It is felt that there is a need to continue livestreaming/Zoom as this does provide a service to those who are unable to attend in person.

Towards the end of 2021 we were starting to look at the possibility of having a Coffee Shop within the existing Chapel Gifts & Books premises and that will be ongoing during 2022. This process continues together with the possibility of converting the first floor church office into a flat.

Like other churches our activities are heavily reliant on volunteers many of whom are now getting quite elderly but continue to give faithful service. We give thanks to the Lord for each and every one of them.

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 2023 and beyond.

R Owen

On behalf of the board of trustees

Mr R Owen Trustee

Dated

18th October 2023

2023 Projects – Relocation of Coffee Shop to combine with Chapel Gifts & Books.

.Drone survey of church roof.

Conversion of first floor to a flat.

WORTHING TABERNACLE

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Trustees' Report and the accounts in accordance with applicable Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare accounts for each financial year giving a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity.

In preparing these accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- 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 accounts; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy the financial position of the charity and enable them to ensure that the accounts comply with the Charities Act 2011 and the provisions of the applicable Accounting Standards. 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.

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 2022, 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: 30th September 2023

Statement of Financial Activities
For the year ended 31 December 2022

Worthing Tabernacle

	<i>notes</i>	Unrestricted funds	Designated funds	Restricted funds	2022 Total £	2021 Total £
Incoming resources from generated funds						
Donations and legacies	8	148,147	-	59,177	207,324	246,491
Activities for generating funds	9	19,651	-	-	19,651	28,094
Investment income	10	6,264	-	144	6,408	44
Total income		174,062	-	59,321	233,383	274,629
Costs of generating funds						
Costs of raising funds	11	21,417	-	-	21,417	17,290
Cost of generating voluntary income	11	177,180	457	42,234	219,871	287,815
Total expenditure		198,597	457	42,234	241,288	305,105
Income / (expenditure) before transfers		(24,535)	(457)	17,087	(7,905)	(30,476)
Transfers between funds					-	-
Net incoming/(outgoing) resources before other gains/(losses)		(24,535)	(457)	17,087	(7,905)	(30,476)
Gains / (losses) on investment assets		-	-	-	-	-
TOTAL INCOME / (EXPENDITURE) FOR THE YEAR		(24,535)	(457)	17,087	(7,905)	(30,476)
Balances brought forward		2,247,066	32,160	32,025	2,311,251	2,341,727
Balances carried forward		2,222,531	31,703	49,112	2,303,346	2,311,251

Balance Sheet
As at 31 December 2022

Worthing Tabernacle

	<i>notes</i>	Unrestricted £	Designated £	Restricted	2022 Total £	2021 Total £
Fixed Assets	4	1,832,532	24,674	-	1,857,206	1,861,857
		1,832,532	24,674	-	1,857,206	1,861,857
Current Assets						
Stocks		13,408	-	-	13,408	13,408
Debtors	5	-	-	-	-	-
Cash at Bank - Current Account		383,464	7,029	49,112	439,605	447,172
Total current assets		396,872	7,029	49,112	453,013	460,580
Liabilities						
Creditors due within one year	6	6,873	-	-	6,873	11,186
Net current assets		389,999	7,029	49,112	446,140	449,394
Total Net Assets		2,222,531	31,703	49,112	2,303,346	2,311,251
Funds	15					
Unrestricted		2,222,531	-	-	2,222,531	2,247,066
Designated		-	31,703	-	31,703	32,160
Restricted		-	-	49,112	49,112	32,025
		2,222,531	31,703	49,112	2,303,346	2,311,251

The accounts were approved by the Trustees on 18th October 2023

j burling

Mr J Burling
Trustee

r owen

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 £35,328 (2020 - £35,328) and £25,220 (2020 - £25,220) in the year.

Trustees Expenses

In the year to 31st December 2022, no Trustees were paid for expenses (2021: £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	60,098	23,163	70,165	153,426
Charge in the year	4,195	457	-	4,652
Elimination in the year	-	-	-	-
Carried forward	64,293	23,620	70,165	158,078
Net Book Value				
At 31 December 2021	1,853,096	4,110	-	1,857,206
At 31 December 2020	1,857,291	4,567	-	1,861,858

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

	2022	2021
	£	£
5 Debtors		
Other debtors	-	-
Prepayments	-	-
Total	-	-
6 Creditors due within one year	2022	2021
	£	£
Taxation, social security and pension	1,873	8,686
Accruals	5,000	2,500
Total	6,873	11,186
7 Pension commitments	2022	2021
	£	£
Contributions payable by the charity for the year	7,170	6,761

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 2022 £	Total 2021 £
Donations and gifts	147,997	-	27,815	175,812	235,739
Legacies	150	-	31,362	31,512	10,752
Total	148,147	-	59,177	207,324	246,491

9 Other trading activities	Unrestricted	Designated	Restricted	Total 2022 £	Total 2021 £
Shop turnover	19,651	-	-	19,651	16,854
Grant	-	-	-	-	11,240
	19,651			19,651	28,094
Staff costs	(1,427)	-	-	(1,427)	(4,409)
Other trading costs	(19,990)	-	-	(19,990)	(12,881)
	(21,417)			(21,417)	(17,290)
Total	(1,766)	-	-	(1,766)	10,804

10	Unrestricted	Designated	Restricted	Total 2022 £	Total 2021 £
Interest and dividends	3,114	-	144	3,258	44
Rent	3,150	-	-	3,150	-
Total	6,264	-	144	6,408	44

11 Charitable Activities	Unrestricted	Designated	Restricted	Total 2022 £	Total 2021 £
Raising funds					
- Staff costs	1,427	-	-	1,427	4,409
- Other costs	19,990	-	-	19,990	12,881
	<u>21,417</u>	<u>-</u>	<u>-</u>	<u>21,417</u>	<u>17,290</u>
Church Ministry					
- Staff costs	68,478		-	68,478	66,598
- Depreciation	4,195	457	-	4,652	4,738
- Other costs		-	1,714	1,714	41,932
	<u>72,673</u>	<u>457</u>	<u>1,714</u>	<u>74,844</u>	<u>113,268</u>
Grant Funding Activities	-	-	40,520	40,520	41,535
Support Costs					
- Staff costs	27,981	-	-	27,981	32,006
- Other costs	74,026	-	-	74,026	98,455
	<u>102,007</u>	<u>-</u>	<u>-</u>	<u>102,007</u>	<u>130,461</u>
Governance costs	2,500	-	-	2,500	2,500
	<u>198,597</u>	<u>457</u>	<u>42,234</u>	<u>241,288</u>	<u>305,054</u>

12 Grants

	Total 2022	Total 2021
	£	£
AWM	6,208	6,208
SIM International	6,120	6,120
Stewardship Trust	3,612	3,612
European Christian Mission	7,236	7,236
LCM	3,060	3,060
AIM International	12,432	12,432
AWM	-	-
Other grants	-	2,867
	<u>38,668</u>	<u>41,535</u>

13 Employees

The average number of employees during the year was:

Ministry	2
Administration	2
Shop	1
	<u>5</u>

Employment costs

Wages and salaries	133,474
Social Security costs	6,542
Other pension costs	7,170
	<u>147,186</u>

There were no employees whose annual remuneration was £60,000 or more.

14 Support costs

	Total 2022 £	Total 2021 £
Office costs	10,161	9,300
Mission	12,726	11,463
Property costs	37,040	44,899
Staff costs	98,332	98,604
Refurbishment costs	14,099	32,793
	<u>172,358</u>	<u>197,059</u>
Governance costs		
Independent examiner's fees	1,000	1,000
Non-assurance services	1,500	1,500
	<u>2,500</u>	<u>2,500</u>

15 Funds

	Fund balances brought forward	Incoming resources	Outgoing resources	Fund balances carried forward
Mission fund	36,806	52,682	(40,520)	48,968
Special collections	(4,781)	6,495	(1,714)	-
	<u>32,025</u>	<u>59,177</u>	<u>(42,234)</u>	<u>48,968</u>

The Mission Fund was set up as part of our involvement in world mission, where we handle activities overseas and in the United Kingdom through a separately focused sub-set of income and accounting. This covers missionaries from our own fellowship, those of other fellowships whom we have decided to support to some degree, and organisations involved in work to which we feel particularly warm.

The special collections total includes various donations given for ministries supported by the Worthing Tabernacle which have yet to be distributed.