

# Parish Finance Statistics

2014

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The opinions expressed in this book are those of the authors and do not necessarily reflect the official policy of the General Synod or The National Church Institutions of the Church of England.

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## Key Findings

### Financial overview

Between 2004 and 2014 total income in parishes has increased by 30% from £759 million to £989 million. From 2004 there was a surplus every year until 2008. The surplus was a maximum of £60 million in 2007 and a minimum of £14 million in 2005. However, during 2009, 2010 and 2011 expenditure was greater than income and parishes started to eat into reserves. Income began overtaking expenditure again in 2012 and has continued to do so.

### Total Planned Giving

For the purpose of this report, 'total planned giving' incorporates both tax-efficient planned giving and other planned giving. Total planned giving has increased by 53% from £215 million in 2004 to £329 million in 2014. By 2014 total planned giving accounted for 33% of the overall total income. The number of givers has continued to decline since 2007 but the amount being given to parishes has continued to increase even through the recession that began in 2008/09.

### Income

Between 2004 and 2014 total income increased by 30% from £759 million in 2004 to £989 million in 2014. However, there was a slight dip in income during 2009 which was due in part to the reduction in income generated from both grants and legacies. Collections received during services remained stable at £57 million, while income generated through trading increased by 78% from £60 million in 2004 to £107 million in 2014. Trading includes the income associated with bookstalls, hall lettings, magazine income etc.

### Expenditure

Expenditure has increased by 30% from £726 million in 2004 to £948 million in 2014. Regular expenditure has increased as a proportion of all expenditure from 72% in 2004 to 77% in 2014. Capital expenditure accounted for 18% of all total expenditure in 2014. Charitable giving remained stable over the last ten years and has remained at £46 million for the last three years. In 2014 charitable giving accounted for 5% of total expenditure.

### Acknowledgments

We are grateful for the continued co-operation of parishes and dioceses who remain crucial to the successful gathering of the information required for this report, and we are encouraged that they too are finding the results useful for their own forward planning. For further information about the Research and Statistics team please see our website or follow us on Twitter.

**Website:** <https://www.churchofengland.org/about-us/facts-stats/research-statistics.aspx>

## Methodology

Figures in this report have been collated from the annual parochial returns completed each year by parishes on behalf of Parochial Church Councils.

**Figures for cathedrals and the Diocese in Europe are not included in the national figures in this report as finance data are only collected from parishes in the Church of England. See comment boxes in Part B for information on the Diocese in Europe.**

Diocesan and parish boundaries as of 1<sup>st</sup> January 2014 have been used throughout this report. In April 2014 the Dioceses of Bradford, Ripon and Leeds and Wakefield were combined to create the Diocese of Leeds (West Yorkshire and the Dales), and this new structure will be reflected in future reports.

While many figures in this report have been rounded, totals, percentages and averages were calculated before rounding occurred, this explaining why row and column totals do not always agree exactly with the sum of the stated amounts.

**Estimation:** When parishes do not return their Return of Parish Finance a process of estimation is used in order to provide diocesan and national totals. Estimation is calculated by using the diocesan totals for returning parishes; i.e. the parishes who returned their data, and their Parish Share Assessed figure. Once the diocesan totals and Parish Share Assessed figures have been calculated for the returning parishes, a ratio is taken and applied to each field for the non-returning parishes, based on their Parish Share Assessed figure. For example, if a diocese consists of 100 parishes and only 80 submit their returns then estimation is needed for the remaining 20. Based on a Parish Share Assessed of £800 and a Tax efficient planned giving total of £600 for the returning parishes the ratio would be 0.75 (600/800). This ratio would then be multiplied by the Parish Share Assessed to get the figure for the missing field. So, for example, if a non-returning parish has a parish share assessed figure of £50, their estimated Tax efficient planned giving figure would be £37.70 (£50 x 0.75 = £37.50).

Among the 12,600 parishes of the Church of England there are around 700 Local Ecumenical Partnerships. In approximately half of these Local Ecumenical Partnerships the Church of England shares a congregation and ministry with other denominations. Consequently it is not always possible (or indeed desirable) to isolate the Anglican component of the congregation. The parochial statistics will therefore include a small element that may appear also in the statistics of other denominations.

Figures for the Channel Islands are combined with those for the Diocese of Winchester. The Isles of Scilly are included in the figures for the Diocese of Truro. The Diocese in Europe is part of the Province of Canterbury. It has clergy in the rest of Europe, Morocco, Turkey and the Asian countries of the former Soviet Union.

## Definitions

<b>Tax recovered from Gift aid</b>	Gift Aid increases the value of a donation by allowing basic rate tax to be reclaimed by charities on donations they have received from those who pay sufficient UK tax. The basic rate of tax was lowered in 2008. However, for 2009-12 the difference between the old and the new tax rates was compensated by an additional payment known as <i>transitional relief</i> .
<b>Tax-efficient planned giving</b>	Tax-efficient planned giving includes regular donations given through Gift Aid. The number of subscribers describes 'giving units' where some units may represent two or more donors.
<b>Total planned giving</b>	Total planned giving includes: Tax efficient planned giving and other planned giving
<b>Total donor income</b>	Total donor income includes: Total planned giving, Tax recovered from Gift Aid, Other planned giving, Collections and Other donations
<b>Voluntary income</b>	Voluntary income includes: Total donor income, Gross fundraising and Grants
<b>Other income</b>	Other income includes: Dividends and interest, income from church hall lettings or other trading activities, fees belonging to the PCC.
<b>Total income</b>	Total income includes: All PCC income, both unrestricted and restricted
<b>Unrestricted income</b>	Income that may be used by the PCC (Parochial Church Council) for general church expenses.
<b>Restricted income</b>	Income which may not be used for any purpose other than as specified by the donor. Income that a PCC designates for a specified purpose is considered to be unrestricted, since the PCC and not the donor is determining how it is to be used.
<b>Regular expenditure</b>	The total of ALL expenditure (includes donations to charities, parish share/quota, clergy expenses, church running costs, costs relating to trading, salaries and support costs) for the ordinary purposes of the PCC i.e. excluding only non-recurring items of capital expenditure and non-revenue items.
<b>Capital expenditure</b>	Includes major repairs, redecoration and new building work.
<b>Real terms</b>	The change in financial circumstance after correcting for the effect of inflation.
<b>Retail Price Index (RPI)</b>	A measure of inflation published monthly by the Office for National Statistics. It measures the cost of representative sample of retail goods and services.

## Introduction

This report contains the financial information provided by parishes in their annual finance returns. The information is predominantly taken from the 2014 parish returns, however in an effort to look more closely at the trends in income and giving, financial information from between 1964 – 2014 has been included. Detailed diocesan tables have been provided, as has a comparative table that takes into account income and expenditure in both actual and real terms (see definitions on page 5 for further detail).

In an effort to further understand charitable giving and income, it is useful to look at charitable giving and income on a national scale. Individual donations continue to be the largest source of income in the charity sector, this is primarily achieved through legacies, individual donations, fees for services and fundraising<sup>1</sup>. A 2014 report by the Charities Aid Foundation<sup>2</sup> (CAF) found that the typical monthly amount given by individual donors was £14 with those in the highest socio economic groups being more likely to donate to 'religious causes'. This amount is considerably less than the monthly equivalent of the £11.22 weekly average reported on page 8. Overall, 'religious causes' achieved the largest share of donations in terms of monetary value (14%) during 2014. CAF also found cash to be the most popular method of donation, with 55% of all donors donating in cash in the previous 12 months. The data from the parish finance returns indicate that overall people choose to donate in a regular planned way with only 15% of donations coming from collections, further data would need to be collected to ascertain which method of donation was used most for planned giving. Perhaps unsurprisingly, those aged 16-24 were the least likely to be involved in charitable giving or social action, with only 42% having participated in the charitable actions during the previous month, this is in comparison to 63% of those aged 45-64. Reasons for this variation could be the availability of disposable income and/or awareness of the different methods of donation available. Research has also found that women are more likely to donate to a charitable cause than men, which Mesch<sup>3</sup> attributes to women's shifting economic position and social roles e.g. higher educational attainment, improvement in income and changes in marital status. The collection of demographical data would be needed to understand if this were true for those who give to the Church of England.

Part A of the report begins with a financial overview of income, expenditure and total planned giving from 2004 – 2014 (page 7), these figures are adjusted for inflation on page 9. This is followed by a yearly breakdown of total planned giving (page 8), income (pages 10-12) and expenditure (pages 13 -14). Finally Part B will present financial information for the Church of England dioceses, covering income (page 18), total planned giving (page 20), voluntary income (page 21) and expenditure (page 22). For information on the methodology and definitions of terms used please see page 5.

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1 The Guardian (2016) *40 charities account for nearly 20% of total income for voluntary sector* [online] [accessed 17 June 2016] available from: <http://www.theguardian.com/voluntary-sector-network/2016/apr/11/40-charities-account-for-nearly-20-of-total-income-for-voluntary-sector>

2 Charities Aid Foundation (2014) *UK Giving 2014. An overview of charitable giving in the UK during 2014* [online] [accessed 15 June 2016] available from <https://www.cafonline.org/docs/default-source/about-us-publications/caf-ukgiving2014>

3 Mesch, D.J (2010) *Women Give 2010, New Research about Women and Giving* Centre on Philanthropy, Indiana University [online] [accessed 23 June 2016] available from [https://scholarworks.iupui.edu/bitstream/handle/1805/6337/women\\_give\\_2010\\_report.pdf?sequence=1&isAllowed=y](https://scholarworks.iupui.edu/bitstream/handle/1805/6337/women_give_2010_report.pdf?sequence=1&isAllowed=y)

## **Part A: Parochial Finances**

2004 - 2014

This section gives 2004 to 2014 financial data for the Church of England.

The information in this section was collated from the annual parish financial returns. These - figures have been aggregated to give national data for the Church of England (excluding the Diocese in Europe).

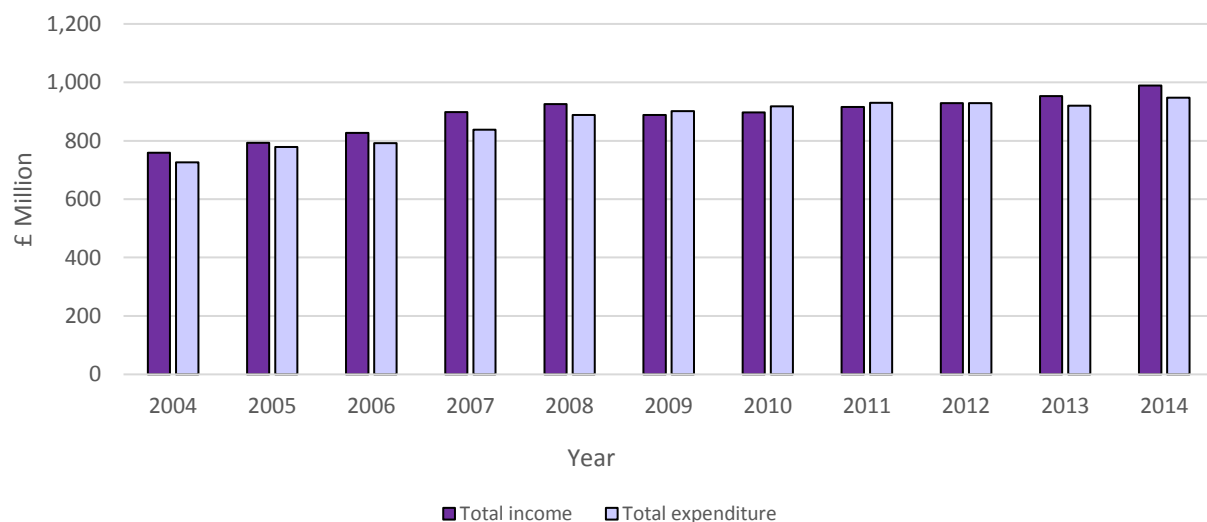
## 1: Financial Overview

Table 1: Financial Overview - 2004 to 2014 (£ Million)

Year	Income			Expenditure			Surplus/ Difference (Actual)	Surplus/Difference (Actual)
	Unrestricted income <sup>1</sup>	Restricted income <sup>2</sup>	Total income <sup>3</sup>	Regular expenditure <sup>4</sup>	Capital expenditure <sup>5</sup>	Total expenditure	Total	%
2004	591	168	759	568	159	726	32	4
2005	616	176	792	601	178	779	14	2
2006	644	182	826	618	175	792	34	4
2007	692	206	898	654	184	838	60	7
2008	721	204	925	694	194	888	37	4
2009	713	176	889	715	187	901	-12	-1
2010	718	178	897	721	197	918	-21	-2
2011	732	183	916	728	201	930	-14	-1
2012	750	179	929	743	186	929	0	0
2013	767	186	953	763	157	920	33	4
2014	795	194	989	778	170	948	41	4

Between 2004 and 2014 Total income increased by 30% (from £759 million to £989 million). Total expenditure also increased by 30% (from £726 million to £948 million). Apart from 2009-2011 income exceeded expenditure, with a surplus of £41 million being reported in 2014.

Figure 1: Income and Expenditure overview



### Notes:

1 Unrestricted income: income that may be used by the PCC for general church expenses

2 Restricted income: Income that may not be used for any purpose other than as specified by the donor. Income that a PCC designates for a specified purpose is considered to be unrestricted, since the PCC and not the donor is determining how it is to be used.

3 Total income is unrestricted recurring & non-recurring income and restricted recurring & non-recurring income

4 Total expenditure (includes donations to charities, parish share/quota, clergy expenses, church running costs, costs relating to trading, salaries and support costs)

5 Capital expenditure includes: major repairs, redecoration and new building work.

**All income reported includes both 'recurring' & 'non-recurring' income**



## 2: Total planned giving

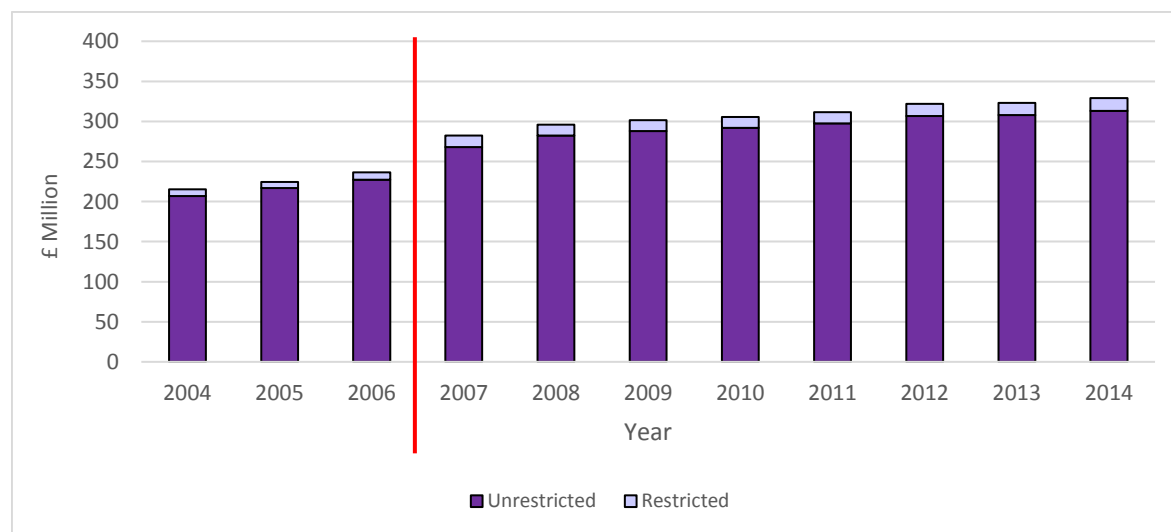
Table 2: Total planned giving - 2004 to 2014 (£ million)

Year	Unrestricted total planned giving	Restricted total planned giving	Total planned giving <sup>1</sup>	Total planned givers	Weekly average per total planned giver
2004	207	8	215	516,737	£8.00
2005	217	8	225	523,164	£8.26
2006	227	10	237	526,909	£8.64
2007	268	14	282	634,377	£8.56
2008	282	14	296	628,097	£9.06
2009	288	14	302	616,538	£9.41
2010	292	13	305	604,999	£9.71
2011	297	14	311	598,754	£10.00
2012	307	15	322	589,596	£10.50
2013	308	15	323	576,624	£10.77
2014	313	16	329	564,141	£11.22

Between 2004 and 2014 total planned giving has increased by 53% (from £215 million in 2004 to £329 million in 2014).

The total number of total planned givers has been steadily declining since 2008. This indicates that although the number of total planned givers has been falling steadily since 2007, the amount people are giving has in fact been increasing. See table 3 on page 11 for real term figures.

Figure 2: Total Unrestricted and Restricted Planned Giving



### Notes:

1 Total planned giving includes: Tax efficient planned giving and other planned giving

Figures for Total planned giving from 2004 – 2006 ONLY include Tax Efficient Planned givers and/or giving. Other planned giving data were not collected until 2007.

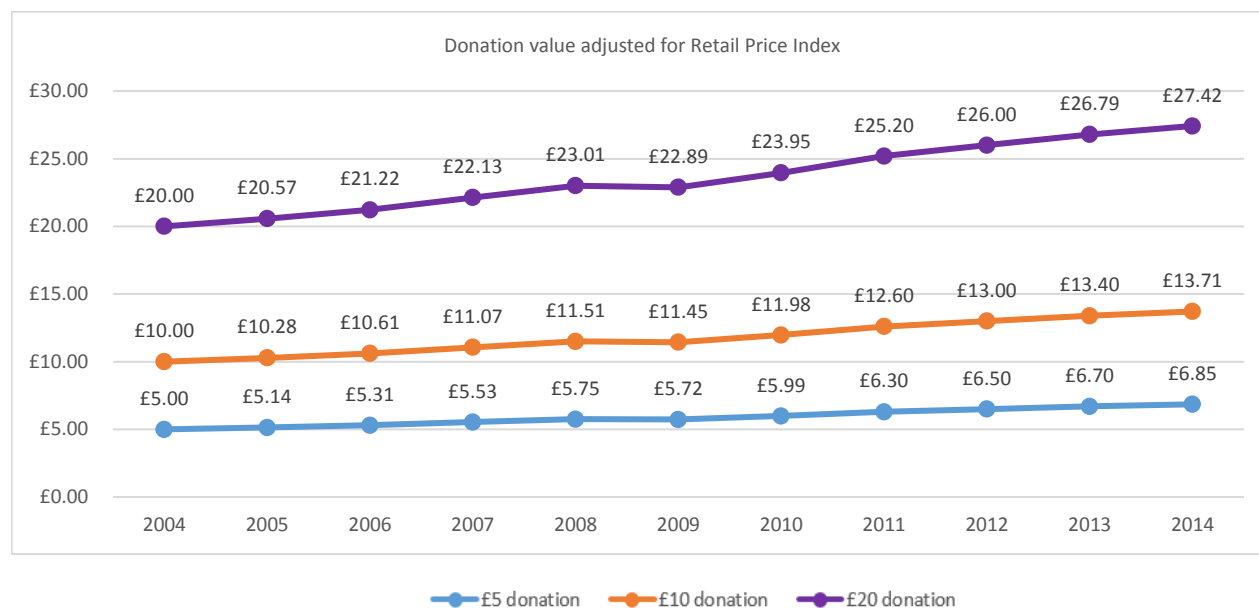
Other planned giving was first collected in 2007

## Adjusting for inflation

As defined by the Office for National Statistics<sup>1</sup>, inflation is the rate of increase in prices for goods and services. Adjusting financial figures for inflation accounts for the fact that the same level of income effectively is worth less over time<sup>2</sup>. There are several measures of inflation used, including Consumer Price Index, House Price Index and Retail Price Index, but for the purposes of this report the figures obtained from the 2014 parish finance returns have been adjusted using the Retail Price Index (RPI). For a definition of RPI see page 5.

Not all charities are impacted by inflation in the same way. A report from the National Council for Voluntary Organisations (NCVO) found that larger charities were more likely to feel the effects of inflation because individual donations account for a larger proportion of their total income, differing operating costs and income received could also account for the variation in how charities are affected by inflation. Inflation is a particularly important concept when evaluating regular methods of giving, e.g. monthly standing order/direct debit or envelope schemes, because if levels of donation stay the same over a long period of time then they will eventually be worth less.

**Figure 3 – The change required in the value of a donation to keep pace with RPI inflation (2004 – 2014)**



NCVO<sup>3</sup> found there to be evidence to suggest that donors tend to give in round numbers (£5, £10, £15, £20). If people give round amounts over a long period of time then these donations are unlikely to keep pace with inflation.

Figure 3 shows what an individual or 'giving unit' would need to donate in order to keep up with inflation. An individual or 'giving unit' giving £5 in 2004 would need to donate £6.85 in 2014 for it to have the same value. For donations of £10 in 2004 donors would need to give £13.71 in 2014, while for £20 donations the donor would need to donate £27.42 in 2014.

For donations to keep pace with inflation then donors would need to reassess their donations annually.

1 Office for National Statistics (2016) *Inflation and prices indices* [online] [accessed 22 June 2016] available from <https://www.ons.gov.uk/economy/inflationandpriceindices>

2 Charities Aid Foundation (2014) *UK Giving 2014. An overview of charitable giving in the UK during 2014* [online] [accessed 15 June 2016] available from <https://www.cafonline.org/docs/default-source/about-us-publications/caf-ukgiving2014>

3 NCVO (2010) *What impact does inflation have on charitable giving?* [online] [accessed 21 June 2016] available from [https://www.cafonline.org/docs/default-source/about-us-publications/uk\\_giving\\_20\\_2009\\_inflation\\_paper.pdf](https://www.cafonline.org/docs/default-source/about-us-publications/uk_giving_20_2009_inflation_paper.pdf)

### 3: Adjusting for inflation

Table 3: Real terms (Income, Expenditure, All Planned Giving) (£ Millions)

Year	Income (actual)	Real terms <sup>1</sup>	Expenditure (actual)	Real terms	Total planned giving (actual)	Real terms
2004	759	1041	726	996	215	295
2005	792	1057	779	1038	225	300
2006	826	1068	792	1024	237	306
2007	898	1113	838	1039	282	350
2008	925	1103	888	1059	296	353
2009	889	1065	901	1080	302	361
2010	897	1026	918	1051	305	350
2011	916	997	930	1012	311	339
2012	929	980	929	980	322	339
2013	953	976	920	942	323	331
2014	989	989	948	948	329	329

Figure 4a – Income



#### Notes:

1 Real terms figures have been adjusted by the Retail Price Index (RPI) to reflect 2014 purchasing power

Figures for Total planned giving from 2004 – 2006 ONLY include Tax Efficient Planned givers and/or giving as Other planned giving data was not collected till 2007.

Between 2004 and 2014 actual income rose from £759 million in 2004 to £989 million in 2014 (30%). However, real terms income has declined by 5% over the last decade. This shows that income is not currently keeping pace with inflation.

Expenditure increased from £726 million to £948 million during the last decade (+30%). Real terms expenditure has remained relatively steady at between £942 million in 2013 and £1,080 million in 2009.

Between 2004 and 2014 actual total planned giving has steadily increased from £215 million in 2004 to £329 million in 2014. Real terms total planned giving increased till 2009 but then started to steadily decline. Since 2009 real terms total planned giving has decreased by 8% in real terms.

**For definitions of Real terms and Retail Price Index, see page 5.**

Figure 4b - Expenditure

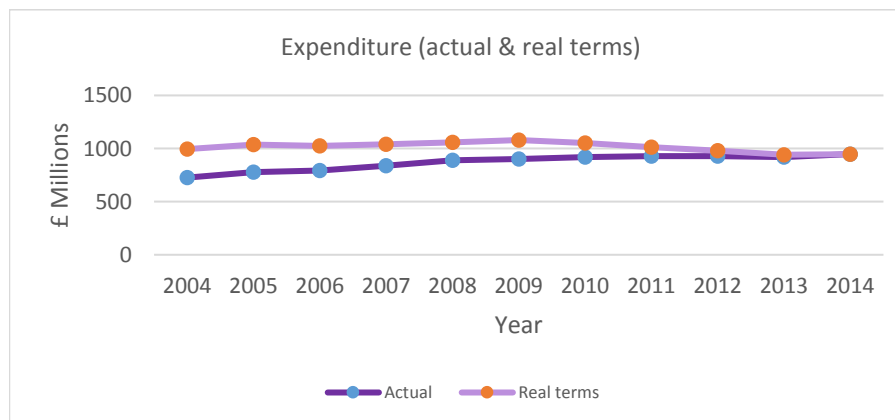
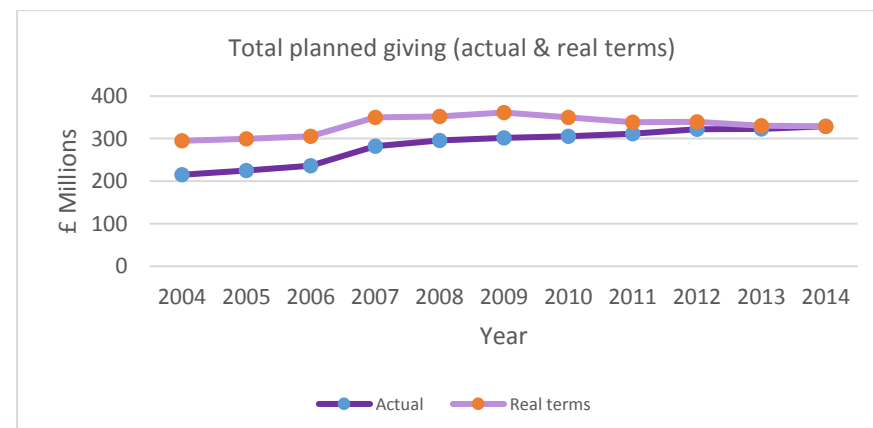


Figure 4c – Total planned giving



#### 4: Main sources of income

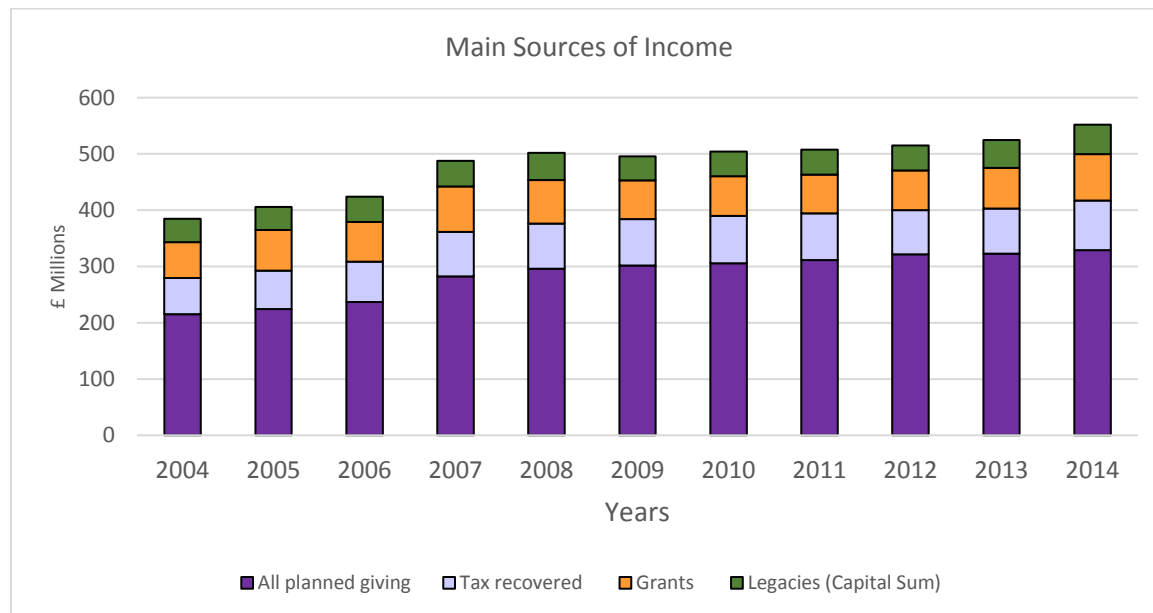
Table 4: Main sources of income - 2004 to 2014 (£ Million)

Year	Total income	Total planned giving <sup>1</sup>	% of total	Tax recovered from Gift Aid	% of total	Grants <sup>2</sup>	% of total	Legacies (Capital Sum)	% of total
2004	759	215	28	64	8	64	8	41	5
2005	792	225	28	68	9	73	9	41	5
2006	826	237	29	72	9	70	9	45	5
2007	898	282	31	79	9	81	9	46	5
2008	925	296	32	81	9	77	8	48	5
2009	889	302	34	82	9	69	8	43	5
2010	897	305	34	84	9	71	8	44	5
2011	916	311	34	83	9	69	8	44	5
2012	929	322	35	79	8	70	8	44	5
2013	953	323	34	80	8	72	8	49	5
2014	989	329	33	88	9	82	8	53	5

Between 2004 and 2014 total income increased by £230 million or 30%. There was a slight dip in income during 2009 which was due in part to the reduction in income generated from both grants and legacies. The NVCO (2009)<sup>1a</sup> attributed the decline in legacies to a nationwide drop in house prices and therefore a drop in the overall value of the estate. This is important to note as legacies are often residuary in nature i.e. charities receive a proportion of the estate value rather than a set amount. Income generated from legacies and grants began to increase in 2013.

The most notable increase can be seen in total planned giving. Since 2004 this has increased by 53% from £215 million to £329 million in 2014. This means that in 2014 total planned giving accounted for 33% of the overall total income.

Figure 5: Main sources of income



#### Notes:

1 Total planned giving includes both Tax efficient planned giving and other planned giving

2 Grants include both recurring and non-recurring grants

**'Recurring grants'** – Grants which are predictable and stable and likely to continue into the future

**'Non-recurring grants'** – Grants which are likely to be a 'one off' contribution and therefore cannot be relied upon.

Figures for Total planned giving from 2004 – 2006 ONLY include Tax Efficient Planned givers and/or giving as Other planned giving data was not collected till 2007.

Row percentages do not equal 100% as for the purposes of this report as not all income has been reported. Income which has been omitted is: other income.

## 5: Other sources of income

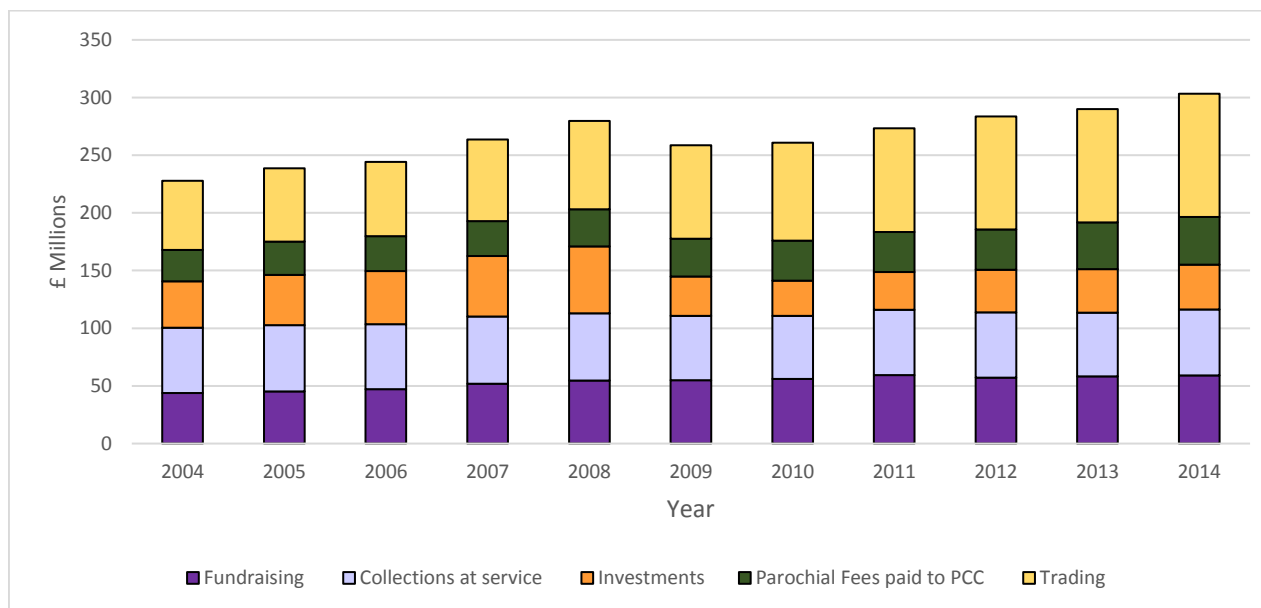
Table 5: Other sources of income - 2004 to 2014 (£ million)

Year	Total income	Fundraising <sup>1</sup>	% of total	Collections at service	% of total	Investments <sup>2</sup>	% of total	Parochial Fees paid to PCC <sup>3</sup>	% of total	Trading	% of total
2004	759	44	6	57	7	42	6	27	4	60	8
2005	792	45	6	57	7	46	6	29	4	64	8
2006	826	47	6	56	7	48	6	30	4	64	8
2007	898	52	6	58	6	54	6	30	3	71	8
2008	925	55	6	58	6	61	7	32	3	77	8
2009	889	55	6	56	6	37	4	33	4	81	9
2010	897	56	6	55	6	33	4	35	4	85	9
2011	916	59	6	57	6	36	4	34	4	90	10
2012	929	57	6	57	6	37	4	35	4	98	11
2013	953	58	6	55	6	38	4	41	4	98	10
2014	989	59	6	57	6	39	4	41	4	107	11

Due to the 2008 recession, investment income fell sharply from £58 million in 2008 to £30 million in 2010. However, as the economy continued to recover investment income has steadily risen to £39 million in 2014.

There has been a small increase in parochial fees during the last decade.

Figure 6: Other Sources of Income



### Notes:

1 Fundraising is gross income generated from fundraising activities e.g. money raised from sponsored activities, jumble sales, fetes, and other activities where the primary purpose is fundraising

2 Investments include: dividends, interest, income from property, bank and other deposit interest including any reclaimed tax on investment income. Include dividends from shareholders. Also includes money from sale of land or building owned by PCC

3 PCC fees for weddings, funerals etc. (Excludes fees due to the clergy and organist etc. as these are not PCC funds)

**Row percentages do not equal 100% as for the purposes of this report as not all income has been reported. Income which has been omitted is: other income.**

Table 6: Planned Giving

Table 6: Parochial Church Councils income from 1964 - 2014

Unrestricted Tax efficient planned giving					Unrestricted direct giving				Unrestricted voluntary income				Unrestricted	
Year	Total recurring tax-efficient planned giving <sup>1</sup>	Real terms	Weekly average per Tax efficient planned giver	Real terms	Direct giving <sup>2</sup>	Real terms	Weekly average per Electoral Roll member <sup>3</sup>	Real terms	Voluntary income <sup>4</sup>	Real terms	Weekly average per Electoral Roll member	Real terms	Recurring income <sup>5</sup>	Real terms
	£ million		£ per person		£ million		£ per person		£ million		£ per person		£ million	
1964	2	36	£0.30	£5.41	15	270	£0.10	£1.80	20	361	£0.10	£1.80	22	397
1970	3	42	£0.40	£5.54	16	221	£0.10	£1.38	22	304	£0.20	£2.77	26	360
1980	18	69	£0.90	£3.44	52	199	£0.50	£1.91	73	279	£0.80	£3.06	86	329
1992	87	161	£4.10	£7.58	165	305	£2.20	£4.07	230	425	£3.00	£5.55	274	506
1993	95	173	£4.50	£8.19	176	320	£2.30	£4.18	246	448	£3.20	£5.82	287	522
1994	104	185	£4.90	£8.71	188	334	£2.40	£4.26	263	467	£3.40	£6.04	308	547
1995	111	191	£5.30	£9.10	197	338	£2.60	£4.46	275	472	£3.60	£6.18	328	563
1996	118	198	£5.60	£9.39	205	344	£3.10	£5.20	288	483	£4.30	£7.21	345	578
1997	124	202	£6.00	£9.75	216	351	£3.20	£5.20	305	496	£4.50	£7.31	374	608
1998	132	207	£6.40	£10.06	244	383	£3.50	£5.50	315	495	£4.50	£7.07	404	635
1999	146	226	£6.80	£10.52	253	392	£3.60	£5.57	326	505	£4.60	£7.12	419	649
2000	158	238	£6.70	£10.07	269	404	£3.80	£5.71	347	522	£4.90	£7.37	443	666
2001	180	266	£7.00	£10.34	282	417	£4.00	£5.91	366	541	£5.20	£7.68	463	684
2002	190	276	£7.20	£10.46	296	430	£4.70	£6.83	386	561	£6.20	£9.01	487	708
2003	201	284	£7.50	£10.59	307	433	£4.80	£6.78	402	568	£6.30	£8.90	507	716
2004	215	295	£8.00	£10.97	323	443	£5.00	£6.86	424	581	£6.50	£8.91	538	738
2005	225	300	£8.30	£11.07	335	447	£5.10	£6.80	441	588	£6.70	£8.93	561	748
2006	237	306	£8.60	£11.11	349	451	£5.30	£6.85	460	594	£7.00	£9.05	585	756
2007	248	307	£9.30	£11.52	369	457	£6.10	£7.56	485	601	£8.00	£9.91	619	767
2008	261	311	£9.80	£11.68	384	458	£6.30	£7.51	505	602	£8.30	£9.89	651	776
2009	267	320	£10.10	£12.10	387	464	£6.30	£7.55	512	613	£8.30	£9.94	648	776
2010	271	311	£10.40	£11.91	389	445	£6.20	£7.10	516	591	£8.20	£9.39	654	749
2011	276	300	£10.70	£11.65	398	433	£6.30	£6.86	525	571	£8.40	£9.14	671	730
2012	283	298	£11.10	£11.71	408	430	£6.70	£7.07	531	560	£8.70	£9.18	685	723
2013	288	295	£11.63	£11.90	410	420	£7.26	£7.43	536	549	£9.50	£9.73	698	714
2014	293	293	£12.01	£12.01	481	481	£8.85	£8.85	610	610	£11.23	£11.23	717	717

There has been a steady increase in the tax efficient planned giving over the last fifty years. Direct giving has increased by £466 million since 1964, while voluntary income has increased by £590 million since 1964. Weekly average per tax efficient planned giver has also continued to rise to £12.01 in 2014. This trend is also reflected in the direct giving weekly average per electoral roll member which increased to £8.85 for direct giving in 2014.

Overall, the table shows that tax efficient planned giving is going down in real terms, while the weekly average being given per tax efficient planned giver has begun to increase in real terms. The increase in Unrestricted Voluntary income since 2013 is due to the inclusion of Unrestricted Grants for the purpose of the 2014 report.

## Notes:

1 Unrestricted Tax-efficient planned giving includes regular donations given through Gift Aid. The number of tax efficient planned giving describes 'giving units' where some units may represent two or more donors who share a bank account.

2 Direct giving is Donor income minus Gift aid reclaimed

3 Weekly average per Electoral Roll member was calculated using the electoral totals provided in the 2014 Statistics for Mission report

4 Voluntary income is Direct giving, Fundraising and Grants

5 Recurring income is income which is predictable and stable and likely to continue into the future

## 7: Expenditure Overview

Table 7: Expenditure Overview- 2004 to 2014 (£ million)

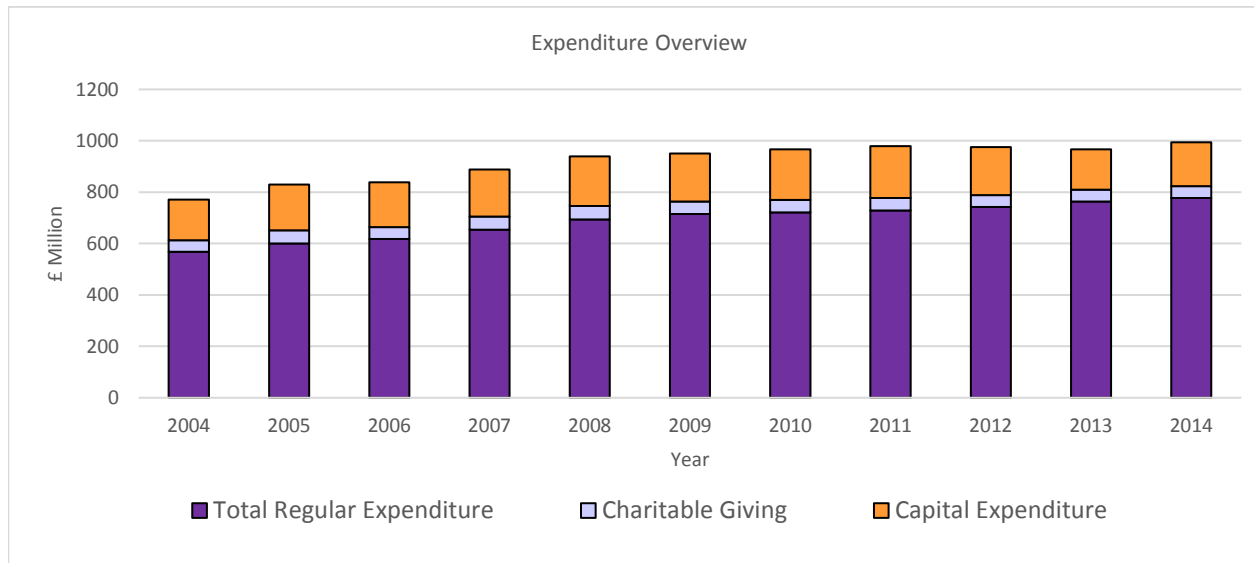
Year	Total Expenditure	Total Regular Expenditure (excluding charitable giving)	% of total expenditure	Charitable Giving <sup>1</sup>	% of total expenditure	Capital Expenditure <sup>2</sup>	% of total expenditure
2004	726	523	72	45	6	159	22
2005	779	550	71	51	7	178	23
2006	792	571	72	47	6	175	22
2007	838	604	72	51	6	184	22
2008	888	643	72	52	6	194	22
2009	901	666	74	49	5	187	21
2010	918	673	73	49	5	197	21
2011	930	679	73	49	5	201	22
2012	929	697	75	46	5	186	20
2013	920	717	78	46	5	157	17
2014	948	732	77	46	5	170	18

Between 2004 and 2014 expenditure increased 30% (from £726 million in 2004 to £948 million in 2014).

Charitable giving has remained unchanged since 2012.

Regular expenditure has been steadily increasing as a proportion of all expenditure. Whereas capital expenditure saw a decrease in 2013 but increased to £170 million in 2014 meaning that capital expenditure currently accounts for 18% of the total expenditure.

Figure 7: Expenditure overview



Notes:

1 Charitable giving is donations to charity

2 Capital expenditure includes major repairs, redecoration and new building work

## 8: Main sources of Expenditure

Table 8: Main sources of Expenditure 2004 - 2014 (£ million)

Year	Total Expenditure	Parish Share <sup>1</sup>	% of total expenditure	Church Running Expenses <sup>2</sup>	% of total expenditure	Church Utility Bills <sup>3</sup>	% of total expenditure	Salaries and Support costs <sup>4</sup>	% of total expenditure
2004	726	259	36	100	14	-	-	43	6
2005	779	271	35	108	14	-	-	48	6
2006	792	278	35	117	15	-	-	48	6
2007	838	288	34	115	14	31	4	71	9
2008	888	298	34	118	13	35	4	79	9
2009	901	306	34	118	13	39	4	86	9
2010	918	309	34	121	13	40	4	89	10
2011	930	309	33	127	14	38	4	88	9
2012	929	314	34	135	15	41	4	90	10
2013	920	316	34	129	14	45	5	94	10
2014	948	321	34	130	14	42	4	100	11

Overall total expenditure has continued to increase during the last decade. Salary and support costs have seen the greatest increase, going from £43 million in 2004 to £100 million in 2014. Salaries and support costs now account for 11% of the overall expenditure. This is 4 percentage points more than in 2004.

Parish share has decreased slightly as a proportion of total expenditure but overall has remained relatively stable at between 32% and 34%.

### Notes:

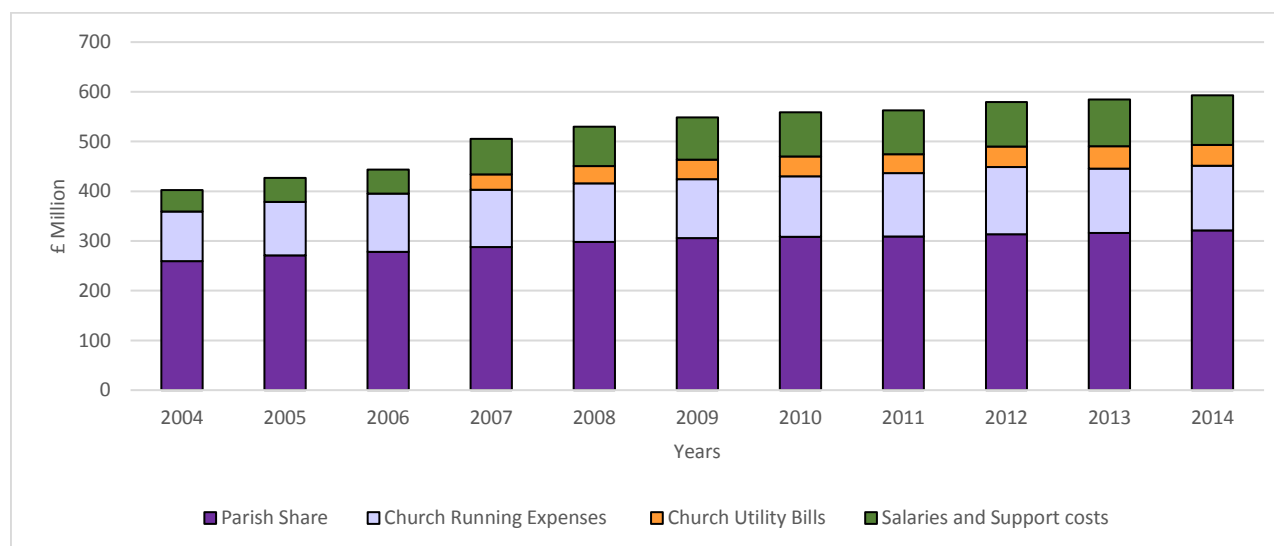
1 Parish share represents the money parishes give to the diocesan Common Fund, which funds clergy salaries and expenses

2 Church running expenses cover routine church expenses including building insurance, cleaning, minor repairs, routine maintenance, church/office phone, organ and piano tuning, costs of caring for church grounds and costs associated with service provision. This figure does not include church utility bills

3 In 2007, the organisation changed the finance return in line with the 2005 SORP guidelines. This led to changes in the recording of church running expenses, church utility bills, as well as, salaries and support costs. Figures obtained from these measures from 2007 onwards are therefore not directly comparable with figures obtained prior to this year.

4 Salaries and Support Costs cover support staff salaries, and includes their National Insurance and pension costs. Clergy costs are not included as they are funded by the diocesan Common Fund, using proceeds obtained from the Parish Shares

Figure 8: Main sources of expenditure





## 9: Other Expenditure

Table 9: Other Expenditure 2004 - 2014 (£ million)

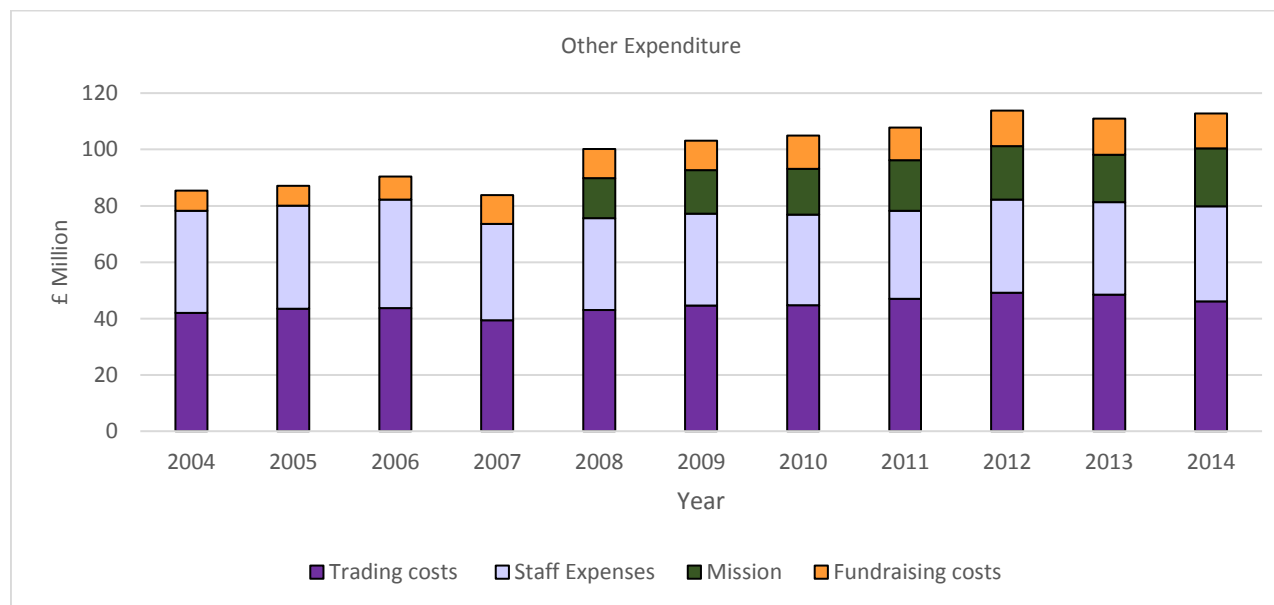
	Total expenditure	Trading costs	% of total expenditure	Staff Expenses <sup>1</sup>	% of total expenditure	Mission <sup>2</sup>	% of total expenditure	Fundraising costs <sup>3</sup>	% of total expenditure
2004	726	42	6	36	5	-	-	7	1
2005	779	43	6	37	5	-	-	7	1
2006	792	44	6	39	5	-	-	8	1
2007	838	39	5	34	4	-	-	10	1
2008	888	43	5	33	4	14	2	10	1
2009	901	45	5	33	4	15	2	11	1
2010	918	45	5	32	3	16	2	12	1
2011	930	47	5	31	3	18	2	12	1
2012	929	49	5	33	4	19	2	13	1
2013	920	48	5	33	4	17	2	13	1
2014	948	46	5	34	4	21	2	12	1

Total expenditure has increased by £222 million since 2004, this is an overall increase of 31%. With the exception of staff expenses, there has been an overall steady increase in expenditure.

Since 2008 (when mission costs were first recorded) mission costs have increased from £14 million to £21 million, but still only accounted for 2% of the total expenditure.

Fundraising costs remained relatively stable between 2007 and 2014 and still only account for 1% of expenditure.

Figure 9: Other expenditure



### Notes:

1 Clergy expenses cover working expenses of the incumbent and assistant staff, such as telephone usage, postage, stationery, travel costs, secretarial assistance, office equipment, maintenance of robes and hospitality.

2 Mission cost were not recorded until 2008. Figures for previous years are therefore unavailable.

3 Costs related to fundraising activities such as jumble sales, fetes, and other activities where the primary purpose is fundraising.

Row percentages do not equal 100% as for the purposes of this report not all expenditure has been reported. Expenditure which has been omitted are: clergy expenses, governance costs, other parish costs, church repairs, other building repairs and building costs.

## **Part B: Parish finances reported by diocese**

2014

This section gives 2014 financial data for the  
Church of England dioceses.

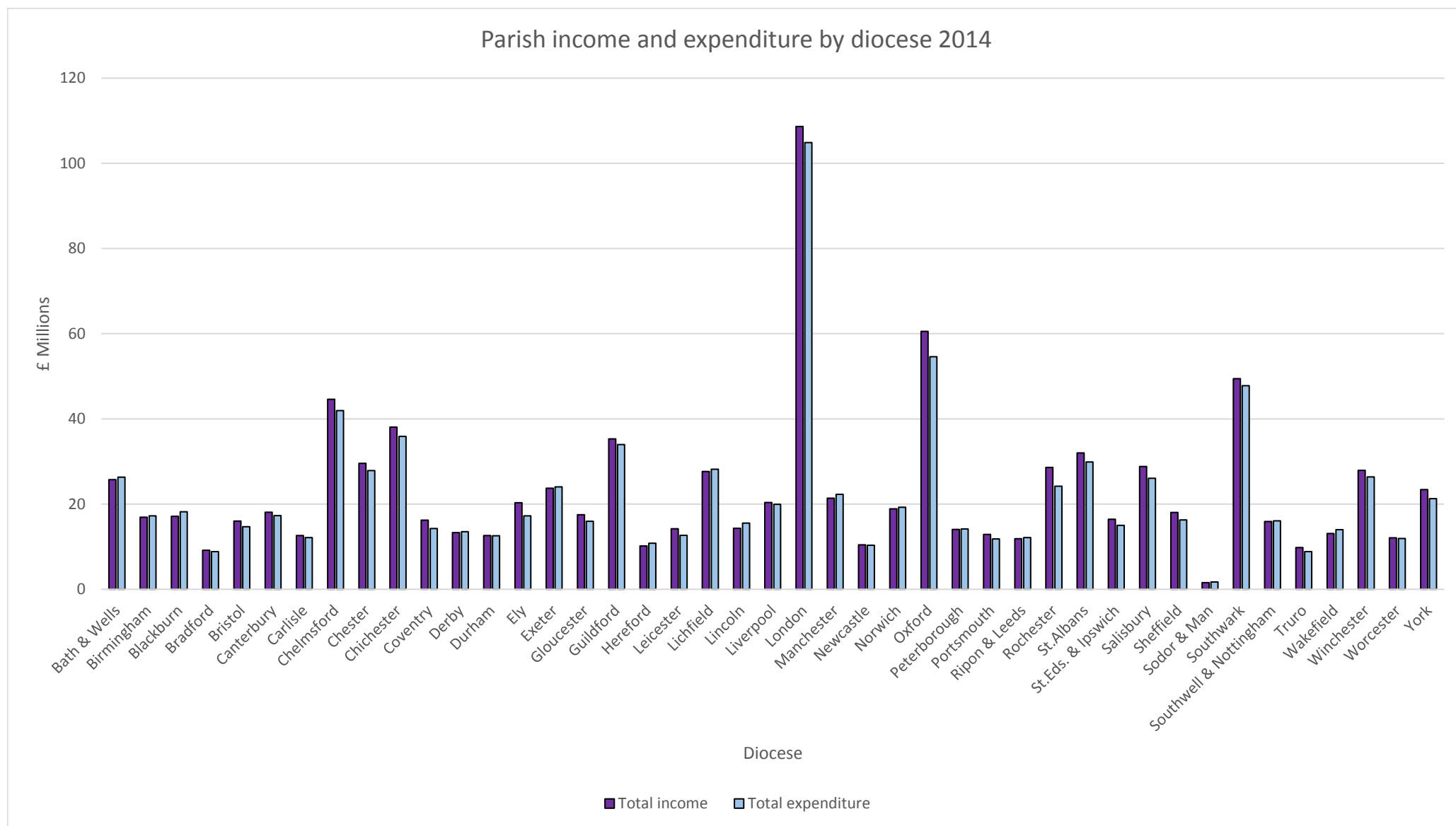
The information in this section was collated from the annual parish financial returns. These figures have been aggregated to give diocese level data for the Church of England (see comment boxes for data for the Diocese in Europe).

Table 1: Diocese Overview Table 1: Diocese Overview 2014

\*Provinces of Canterbury and York (excluding Europe and Cathedrals)

Ref. no.	Diocese	Province	Population	Area (square miles)	Population density (people per square mile)	Number of benefices	Number of parishes	Number of churches	Christian population	Christian population per church	Rank	Response rate	Rank
1	Bath & Wells	C	930,000	1,610	580	188	465	562	575,000	1,020	39	81%	34
2	Birmingham	C	1,536,000	290	5,300	141	151	189	776,000	4,110	3	96%	9
3	Blackburn	Y	1,323,000	880	1,500	183	229	275	884,000	3,210	8	79%	35
4	Bradford	Y	709,000	920	770	102	126	156	359,000	2,300	18	81%	32
5	Bristol	C	999,000	470	2,130	111	164	205	537,000	2,620	16	96%	10
6	Canterbury	C	943,000	970	970	139	251	328	587,000	1,790	27	91%	19
7	Carlisle	Y	492,000	2,480	200	123	266	339	354,000	1,040	38	91%	18
8	Chelmsford	C	3,102,000	1,530	2,030	320	465	594	1,726,000	2,910	13	100%	2
9	Chester	Y	1,618,000	1,020	1,590	226	272	355	1,103,000	3,110	9	84%	29
10	Chichester	C	1,648,000	1,460	1,130	291	367	488	955,000	1,960	24	94%	12
11	Coventry	C	846,000	690	1,230	130	200	242	506,000	2,090	20	98%	8
12	Derby	C	1,041,000	1,000	1,040	153	255	329	635,000	1,930	26	91%	17
13	Durham	Y	1,475,000	990	1,490	190	225	272	1,033,000	3,800	5	93%	14
14	Ely	C	751,000	1,510	500	180	312	335	443,000	1,320	32	92%	16
15	Exeter	C	1,159,000	2,580	450	181	497	611	705,000	1,150	33	85%	28
16	Gloucester	C	650,000	1,140	570	106	302	385	414,000	1,070	35	88%	21
17	Guildford	C	1,039,000	540	1,920	141	163	216	647,000	2,990	12	99%	5
18	Hereford	C	322,000	1,660	190	105	339	409	217,000	530	42	78%	36
19	Leicester	C	1,011,000	840	1,200	109	238	312	516,000	1,650	29	88%	23
20	Lichfield	C	2,115,000	1,740	1,220	269	429	560	1,343,000	2,400	17	94%	13
21	Lincoln	C	1,059,000	2,670	400	213	492	635	709,000	1,120	34	58%	43
22	Liverpool	Y	1,576,000	390	4,040	170	205	245	1,189,000	4,850	1	81%	33
23	London	C	4,171,000	280	14,900	409	398	489	1,811,000	3,700	6	87%	27
24	Manchester	Y	2,110,000	420	5,020	203	259	322	1,255,000	3,900	4	87%	25
25	Newcastle	Y	811,000	2,110	380	134	172	237	511,000	2,160	19	98%	7
26	Norwich	C	890,000	1,800	490	186	566	639	538,000	840	41	75%	38
27	Oxford	C	2,335,000	2,220	1,050	289	620	813	1,352,000	1,660	28	74%	39
28	Peterborough	C	883,000	1,150	770	133	349	377	526,000	1,400	31	87%	24
29	Portsmouth	C	773,000	410	1,880	127	142	173	455,000	2,630	15	99%	4
30	Ripon & Leeds	Y	831,000	1,360	610	106	163	251	484,000	1,930	25	98%	6
31	Rochester	C	1,327,000	540	2,460	189	217	266	812,000	3,050	10	90%	20
32	St. Albans	C	1,873,000	1,120	1,670	199	338	404	1,078,000	2,670	14	83%	31
33	St. Edms & Ipswich	C	662,000	1,440	460	129	445	478	405,000	850	40	76%	37
34	Salisbury	C	937,000	2,050	460	146	449	571	597,000	1,050	37	65%	42
35	Sheffield	Y	1,257,000	580	2,170	151	176	208	758,000	3,650	7	87%	26
36	Sodor & Man	Y	87,000	220	400	15	16	41	-	-	-	100%	1
37	Southwark	C	2,784,000	320	8,700	260	292	364	1,531,000	4,210	2	83%	30
38	Southwell & Nottingham	Y	1,120,000	850	1,320	158	257	305	633,000	2,080	21	95%	11
39	Truro	C	548,000	1,390	390	128	220	307	328,000	1,070	36	93%	15
40	Wakefield	Y	1,167,000	560	2,080	142	185	232	698,000	3,010	11	73%	40
41	Winchester	C	1,375,000	1,220	1,130	182	261	402	827,000	2,060	23	88%	22
42	Worcester	C	873,000	670	1,300	97	170	282	581,000	2,060	22	99%	3
43	York	Y	1,426,000	2,660	540	256	449	593	920,000	1,550	30	68%	41
Province of Canterbury		C	38,583,000	35,290	1,090	5,251	9,557	11,965	22,133,000	1,850			
Province of York		Y	16,003,000	15,410	1,040	2,159	3,000	3,831	10,183,000	2,660			
Church of England			54,586,000	50,700	1,080	7,410	12,557	15,796	32,317,000	2,050	85%		

Figure 1: Parish income and expenditure by diocese 2014



**Table 2: Parish income and expenditure by diocese 2014**

*\*Provinces of Canterbury and York (excluding Europe and Cathedrals)*

Diocese number	Name	Province	Donor Income <sup>1</sup>	Voluntary Income <sup>2</sup>	Other income <sup>3</sup>	Total Income	Total Expenditure
			£ Million	£ Million	£ Million	£ Million	£ Million
1	Bath & Wells	C	16	2	8	26	26
2	Birmingham	C	10	1	6	17	17
3	Blackburn	Y	12	1	5	17	18
4	Bradford	Y	6	1	2	9	9
5	Bristol	C	9	2	5	16	15
6	Canterbury	C	11	3	5	18	17
7	Carlisle	Y	7	2	3	13	12
8	Chelmsford	C	21	10	13	45	42
9	Chester	Y	18	3	9	30	28
10	Chichester	C	24	5	9	38	36
11	Coventry	C	9	3	4	16	14
12	Derby	C	8	1	4	13	13
13	Durham	Y	7	1	4	13	13
14	Ely	C	11	4	5	20	17
15	Exeter	C	13	3	7	24	24
16	Gloucester	C	11	3	4	17	16
17	Guildford	C	22	4	9	35	34
18	Hereford	C	5	3	2	10	11
19	Leicester	C	8	2	4	14	13
20	Lichfield	C	17	3	8	28	28
21	Lincoln	C	7	3	5	14	16
22	Liverpool	Y	11	3	7	20	20
23	London	C	57	14	38	109	105
24	Manchester	Y	12	4	6	21	22
25	Newcastle	Y	6	2	2	10	10
26	Norwich	C	9	4	5	19	19
27	Oxford	C	39	10	12	61	55
28	Peterborough	C	9	1	4	14	14
29	Portsmouth	C	7	2	4	13	12
30	Ripon & Leeds	Y	7	1	4	12	12
31	Rochester	C	16	3	10	29	24
32	St. Albans	C	19	4	9	32	30
33	St. Edms & Ipswich	C	9	4	4	16	15
34	Salisbury	C	17	4	8	29	26
35	Sheffield	Y	11	4	4	18	16
36	Sodor & Man	Y	1	0	0	2	2
37	Southwark	C	29	6	14	49	48
38	Southwell & Nottingham	Y	9	2	4	16	16
39	Truro	C	5	2	3	10	9
40	Wakefield	Y	7	2	4	13	14
41	Winchester	C	18	4	6	28	26
42	Worcester	C	7	1	4	12	12
43	York	Y	13	3	7	23	21
Total Province of Canterbury		29	442	112	218	772	734
Total Province of York		14	126	30	61	217	214
Total Church of England		43	569	141	279	989	948

Donor income varies considerably between dioceses. Not surprisingly, given their population London has the largest donor income of £57 million and Sodor & Man has the smallest at £1 million.

London diocese had the largest total income at £109 million. This was followed by Oxford diocese who reported a total income of £61 million. Southwark had a total of £49 million and Chichester a total of £38 million. Bradford (£9 million), Truro (£10 million) and Sodor and Man (£2 million) have the lowest reported total income.

The diocese with the largest reported expenditure were: London (£105 million), Oxford (£55 million) and Southwark (£48 million).

Whilst figures for the Diocese in Europe are not collected through annual parochial returns and so aren't directly comparable, data provided from the Diocese states the total recurring income for the Diocese in Europe was £10.2 million in 2014. The total ordinary expenditure of the Diocese of Europe was £9.6 million in 2014.

Notes:

1 Donor income includes: Both unrestricted and restricted Tax efficient planned giving, Tax recovered, Collections at services, Other planned giving, All other recurring giving, All other non-recurring giving (including special appeals) and All other giving.

2 Voluntary income includes: Unrestricted and restricted Total donor income, Gross fundraising and Grants.

3 Other income includes: Dividends, interest, gross trading, parochial fees, other income and legacies

**Table 3: Diocese All Planned Giving 2014**

*\*Provinces of Canterbury and York (excluding Europe and Cathedrals)*

Diocese number	Name	Province	Total Giving units	Total planned giving £ million	Weekly average
1	Bath & Wells	C	17014	9.2	£10.40
2	Birmingham	C	9054	6.0	£12.78
3	Blackburn	Y	15638	6.8	£8.36
4	Bradford	Y	5505	3.4	£11.89
5	Bristol	C	8077	5.6	£13.28
6	Canterbury	C	10732	5.9	£10.62
7	Carlisle	Y	10888	3.9	£6.84
8	Chelmsford	C	20244	11.9	£11.27
9	Chester	Y	17614	10.8	£11.78
10	Chichester	C	22650	13.6	£11.51
11	Coventry	C	8658	4.9	£10.82
12	Derby	C	9194	4.7	£9.81
13	Durham	Y	10693	4.2	£7.53
14	Ely	C	8714	6.4	£14.03
15	Exeter	C	14604	7.1	£9.33
16	Gloucester	C	10756	5.7	£10.18
17	Guildford	C	15613	14.6	£17.93
18	Hereford	C	7736	2.5	£6.19
19	Leicester	C	11705	5.1	£8.30
20	Lichfield	C	19296	9.4	£9.42
21	Lincoln	C	11165	3.5	£6.10
22	Liverpool	Y	13722	6.5	£9.07
23	London	C	32054	31.9	£19.11
24	Manchester	Y	15902	7.4	£8.99
25	Newcastle	Y	9114	3.7	£7.76
26	Norwich	C	11090	4.8	£8.32
27	Oxford	C	30083	23.4	£14.98
28	Peterborough	C	10780	5.4	£9.60
29	Portsmouth	C	7753	3.9	£9.72
30	Ripon & Leeds	Y	8794	4.2	£9.15
31	Rochester	C	14752	9.5	£12.41
32	St. Albans	C	17595	11.7	£12.82
33	St. Edms & Ipswich	C	11499	4.6	£7.70
34	Salisbury	C	19834	9.3	£9.05
35	Sheffield	Y	8455	6.6	£14.96
36	Sodor & Man	Y	600	0.4	£11.40
37	Southwark	C	21231	18.3	£16.54
38	Southwell & Nottingham	Y	12211	5.6	£8.82
39	Truro	C	5854	2.3	£7.40
40	Wakefield	Y	8337	3.9	£9.05
41	Winchester	C	16054	10.1	£12.12
42	Worcester	C	7922	3.8	£9.21
43	York	Y	14955	7.0	£8.97
Total Province of Canterbury		29	411713	255	£11.91
Total Province of York		14	152428	74	£9.37
Total Church of England		43	564141	329	£11.22

In terms of both the number of 'planned giving units' and the total amount of planned giving, London is the largest diocese, with over 32,000 planned giving units giving a total of £31.9 million. Oxford is in second place with 30,000 units giving £23.4 million

London had a weekly average of total planned giving of just over £19.00. Lincoln, Hereford and Carlisle have the lowest reported weekly averages.

When assessing total planned giving it is important to bear in mind other indicators which could impact our understanding of total planned giving, such as: local population demographics; parish deprivation statistics; income vs disposable income, the demographic composition of the congregation and whether people live in the parish where they worship.

Notes:

1 Total Giving Units refers to donations where some units may represent two or more donors, e.g. donations from one couple and/or family from a join bank account.

2 Total planned giving includes both Tax efficient planned giving and other planned giving

\*The figures for Sodor and Man are not strictly comparable with those from other diocese because of different income tax arrangements

\*Table amended January 2017

**Table 4: Diocese Voluntary Giving 2014**
*\*Provinces of Canterbury and York (excluding Europe and Cathedrals)*

Diocese number	Name	Province	Total Tax Efficient Planned Giving (£ Million)	Total other planned giving (£ Million)	Total planned giving (£ Million)	% of direct giving which is planned tax-efficient	Weekly average of Tax efficient planned giving per Electoral Roll member <sup>1</sup>	Income tax recovered on planned giving (£ Million)	Other voluntary income <sup>2</sup> (£ Million)	Total voluntary income (£ Million)
1	Bath & Wells	C	8.3	0.9	9.2	91	£5.22	2.5	2.1	13.8
2	Birmingham	C	5.5	0.5	6.0	91	£6.93	1.6	0.7	8.3
3	Blackburn	Y	5.9	0.9	6.8	86	£3.98	1.8	1.1	9.7
4	Bradford	Y	3.0	0.4	3.4	88	£6.30	0.9	0.5	4.9
5	Bristol	C	5.1	0.5	5.6	91	£6.36	1.5	0.8	7.8
6	Canterbury	C	5.4	0.5	5.9	92	£5.84	1.7	1.2	8.9
7	Carlisle	Y	3.4	0.5	3.9	87	£3.63	1.1	1.0	5.9
8	Chelmsford	C	10.6	1.3	11.9	89	£4.98	3.2	2.4	17.5
9	Chester	Y	9.7	1.1	10.8	90	£4.95	2.9	1.3	15.0
10	Chichester	C	12.4	1.1	13.6	92	£5.20	3.5	2.5	19.5
11	Coventry	C	4.4	0.5	4.9	89	£5.33	1.4	0.7	7.0
12	Derby	C	4.1	0.6	4.7	87	£5.18	1.3	1.0	7.1
13	Durham	Y	3.4	0.8	4.2	80	£3.48	1.1	0.9	6.2
14	Ely	C	5.6	0.7	6.4	89	£6.20	1.8	1.1	9.3
15	Exeter	C	6.5	0.6	7.1	91	£4.66	2.1	1.9	11.0
16	Gloucester	C	5.1	0.6	5.7	90	£4.52	1.6	1.0	8.2
17	Guildford	C	13.0	1.5	14.6	90	£9.43	3.8	1.0	19.4
18	Hereford	C	2.3	0.2	2.5	93	£2.91	0.8	1.3	4.6
19	Leicester	C	4.5	0.6	5.1	89	£5.36	1.4	1.0	7.4
20	Lichfield	C	8.4	1.1	9.4	89	£4.28	2.5	2.1	14.1
21	Lincoln	C	3.0	0.5	3.5	85	£2.88	1.0	1.4	5.9
22	Liverpool	Y	5.3	1.1	6.5	83	£4.30	1.6	1.2	9.3
23	London	C	28.1	3.8	31.9	88	£7.77	7.7	4.4	44.0
24	Manchester	Y	6.3	1.1	7.4	85	£4.43	1.9	1.3	10.7
25	Newcastle	Y	3.1	0.6	3.7	85	£4.23	0.9	0.8	5.4
26	Norwich	C	4.1	0.7	4.8	85	£4.44	1.4	1.6	7.7
27	Oxford	C	20.5	2.9	23.4	88	£7.64	6.2	3.0	32.6
28	Peterborough	C	5.0	0.4	5.4	92	£5.27	1.4	1.4	8.2
29	Portsmouth	C	3.5	0.4	3.9	90	£4.80	1.1	0.8	5.8
30	Ripon & Leeds	Y	3.7	0.5	4.2	89	£5.13	1.2	0.7	6.1
31	Rochester	C	8.5	1.0	9.5	89	£6.29	2.5	1.2	13.2
32	St. Albans	C	10.9	0.8	11.7	93	£6.57	3.1	1.6	16.4
33	St. Edms & Ipswich	C	4.1	0.5	4.6	88	£3.99	1.3	1.8	7.7
34	Salisbury	C	8.4	0.9	9.3	90	£4.68	2.7	2.0	14.1
35	Sheffield	Y	5.9	0.7	6.6	90	£7.39	1.6	0.9	9.1
36	Sodor & Man	Y	0.1	0.3	0.4	14	£0.48	0.1	0.2	0.7
37	Southwark	C	16.8	1.5	18.3	92	£7.72	4.6	1.6	24.5
38	Southwell & Nottingham	Y	5.0	0.6	5.6	90	£5.73	1.4	1.0	8.0
39	Truro	C	2.0	0.3	2.3	89	£2.83	0.7	0.8	3.7
40	Wakefield	Y	3.3	0.6	3.9	84	£4.06	1.1	1.1	6.1
41	Winchester	C	9.1	1.0	10.1	90	£5.41	3.0	2.1	15.3
42	Worcester	C	3.4	0.4	3.8	90	£4.38	1.1	0.9	5.8
43	York	Y	6.3	0.7	7.0	90	£4.30	2.0	1.6	10.6
Total Province of Canterbury			228.5	26.4	254.9		£5.75	69	45	368.8
Total Province of York			64.5	9.8	74.2		£4.60	20	14	107.6
Total Church of England			293.0	36.2	329.2		£5.45	88	59	476.4

The amount of voluntary income received by parishes during 2014 varied considerably. For example Hereford received £4.6 million while London received £44 million. This is not surprising as dioceses differ significantly in terms of their size and population.

The diocese of Guildford had the highest weekly average tax efficient planned giving per electoral roll member at £9.43, whereas Truro had an average of £2.83.

The total direct giving for the Diocese in Europe in 2014 was £5.9 million, an average of £11.15 per week per E.R member.

Notes:

1 Weekly average per Electoral Roll member was calculated using the Electoral Roll figure provided in the 2014 Statistics for Mission returns.

2 Other voluntary giving includes: Recurring grants, Fundraising, Gifts in kind

\*Table amended January 2017

Table 5: Diocese Expenditure 2014

\*Provinces of Canterbury and York (excluding Europe and Cathedrals)

Diocese number	Name	Province	Charitable donations	Church activities and administration	Fundraising	Total Regular expenditure	Weekly average regular expenditure per Electoral Roll member
			£ Million	£ Million	£ Million	£ Million	
1	Bath & Wells	C	1.4	19.4	0.5	21	£13.30
2	Birmingham	C	0.8	14.0	0.1	15	£18.83
3	Blackburn	Y	0.7	15.0	0.2	16	£10.79
4	Bradford	Y	0.4	7.3	0.1	8	£16.33
5	Bristol	C	1.0	11.6	0.1	13	£15.91
6	Canterbury	C	0.7	13.0	0.2	14	£14.97
7	Carlisle	Y	0.5	9.2	0.2	10	£10.61
8	Chelmsford	C	1.5	29.5	0.5	32	£14.86
9	Chester	Y	1.3	22.4	0.4	24	£12.22
10	Chichester	C	1.7	27.0	0.7	29	£12.35
11	Coventry	C	0.7	10.7	0.1	11	£14.06
12	Derby	C	0.7	10.6	0.2	11	£14.51
13	Durham	Y	0.4	10.4	0.1	11	£11.33
14	Ely	C	0.8	11.5	0.2	12	£13.73
15	Exeter	C	0.9	17.4	0.3	19	£13.39
16	Gloucester	C	0.8	12.7	0.2	14	£12.06
17	Guildford	C	2.1	24.7	0.3	27	£19.66
18	Hereford	C	0.4	7.0	0.2	8	£9.55
19	Leicester	C	0.5	10.1	0.1	11	£12.90
20	Lichfield	C	1.1	22.0	0.4	23	£11.98
21	Lincoln	C	0.5	10.3	0.2	11	£10.53
22	Liverpool	Y	0.8	15.3	0.3	16	£13.18
23	London	C	6.6	84.4	1.7	93	£25.65
24	Manchester	Y	0.8	15.5	0.3	17	£11.60
25	Newcastle	Y	0.3	8.0	0.1	8	£11.44
26	Norwich	C	0.6	12.6	0.2	13	£14.53
27	Oxford	C	3.6	40.7	0.8	45	£16.81
28	Peterborough	C	0.6	11.5	0.2	12	£13.05
29	Portsmouth	C	0.4	9.2	0.1	10	£13.24
30	Ripon & Leeds	Y	0.5	9.5	0.1	10	£14.02
31	Rochester	C	1.6	18.6	0.3	20	£15.15
32	St. Albans	C	2.0	23.2	0.4	26	£15.39
33	St. Edms & Ipswich	C	0.5	10.9	0.3	12	£11.42
34	Salisbury	C	1.4	19.7	0.3	21	£11.89
35	Sheffield	Y	0.7	12.9	0.2	14	£17.16
36	Sodor & Man	Y	0.1	1.3	0.0	1	£13.60
37	Southwark	C	2.6	35.4	0.5	38	£17.70
38	Southwell & Nottingham	Y	0.6	12.2	0.2	13	£14.80
39	Truro	C	0.2	6.2	0.1	6	£9.12
40	Wakefield	Y	0.5	9.9	0.2	11	£12.93
41	Winchester	C	1.3	20.5	0.4	22	£13.22
42	Worcester	C	0.4	9.7	0.2	10	£13.22
43	York	Y	1.0	16.6	0.3	18	£12.24
Total Province of Canterbury			29	38	10	601	£14.71
Total Province of York			14	9	3	177	£12.23
Total Church of England			43	46	12	778	£14.06

Expenditure across the country varies considerably. The diocese of London had the highest regular expenditure at £93 million, while Sodor & Man (£1 million), Truro (£6 million) and Hereford (£8 million) had some of the lowest.

Expenditure per Electoral Roll Member also varies across the country. The diocese of London had the highest weekly average at £25.65, Guildford was close behind with an average weekly per electoral roll member of £19.33, which was closely followed by Birmingham who had a weekly average of £19.66.

Some of the lowest weekly averages can be seen in Truro (£9.12), Hereford (£9.55) and Lincoln (£10.53).

The size of the Electoral Roll varies in relation to the size of the worshipping community. Generally urban communities Electoral Roll tends to be smaller than their average weekly attendance, while the opposite is often true for rural communities, meaning that their Electoral Roll is generally larger than their average weekly attendance.



## Extra resources

Behavioural Insights Team (2014) *Applying behavioural insights to charitable giving*. London, Cabinet Office. Available from [https://www.gov.uk/government/uploads/system/uploads/attachment\\_data/file/203286/BIT\\_Charitable\\_Giving\\_Paper.pdf](https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/203286/BIT_Charitable_Giving_Paper.pdf)

Church of England (2015) *Giving and Christian Stewardship* [online] available from <https://www.churchofengland.org/about-us/funding/stewardship.aspx>

Church of England (2016) *Funding the Church of England* [online] available from <https://www.churchofengland.org/about-us/funding.aspx>

Church of England (2016) *Parish Resources, Encouraging Giving and Generosity* [online] available from <http://www.parishresources.org.uk/giving/>

Church of England (2016) *Tax-Efficient Giving* [online] available from <https://www.churchofengland.org/about-us/funding/giftaid.aspx>

National Council for Voluntary Organisations (2016) *UK Civil Society Almanac* [online] available from <https://data.ncvo.org.uk/>



Return of Parish Finance

January to December 2014

Parish code (6 digits):		If the form is NOT completed on behalf of the entire parish, please list below the churches included:	Deanery:	
Parish name:			Diocese:	

INCOMING RESOURCES		UNRESTRICTED (nearest £)	RESTRICTED (nearest £)	RESOURCES EXPENDED		UNRESTRICTED (nearest £)	RESTRICTED (nearest £)
<b>Voluntary income/ receipts</b>				<b>Costs of generating income</b>			
1	Tax efficient planned giving			17	Fund-raising activities (costs and payments)		
2	Other planned giving			<b>Church activities</b>			
3	Collections at services			18	Mission giving and donations		
4	All other giving and voluntary receipts, including Special Appeals (recurring and one-off)			19	Diocesan parish share contribution		
6	Gift Aid recovered			20	Salaries, wages and honoraria		
7	Legacies received (capital value)			21	Clergy and staff expenses		
8	Grants [Include recurring and one-off]			<b>Church expenses</b>			
<b>TOTAL Voluntary income:</b>		£ -	£ -	22	Church expenses: Mission and evangelism costs		
<b>Activities for generating funds</b>				23	Church running expenses		
9	Gross income from fundraising activities			24	Church utility bills		
<b>Income from investments</b>				25	Cost of trading		
10	Dividends, interest, income from property etc.			<b>Major capital expenditure</b>			
<b>Church activities</b>				27	Major repairs to the church building		
11	Statutory fees retained by the PCC (weddings, funerals etc)			28	Major repairs to church hall or other PCC property, including redecoration		
12	Gross income from trading (e.g. hall lettings, magazine, bookstall). NOT fundraising.			New building work to the church, church hall, clergy housing or other PCC property			
<b>Other incoming resources</b>				29	<b>SUB-TOTAL for Church activities &amp; expenses</b>	£ -	£ -
13	Any other income/ receipts not already listed			26	Governance costs		
<b>TOTAL INCOMING RESOURCES (FROM FINANCIAL STATEMENTS)</b>				99	Other outgoing resources/ payments		
A	Unrestricted	£ -		<b>TOTAL RESOURCES EXPENDED (FROM FINANCIAL STATEMENTS)</b>			
B	Restricted	£ -		D	Unrestricted	£ -	
C	<b>TOTAL</b>	£ -		E	Restricted	£ -	
<b>PLANNED GIVERS AND LEGACIES</b>				F	<b>TOTAL</b>	£ -	
14	Number of tax efficient planned givers			<b>Cash and Investment Balances</b>			
15	Number of other planned givers			<b>UNRESTRICTED</b>			
16	Number of new legacies received			<b>RESTRICTED</b>			
				31	Cash and deposit balance as at 31/12/14		
				32	Investments as at 31/12/14		
				<b>Account basis: on which basis are your accounts prepared (indicate ONE)</b>			
				30	Receipts and payments [ ]	Accruals	[ ]

Please refer to the notes on the following pages to help clarify what is included in each section. The item numbers refer to RPF notes, consistent with the guidance provided in PCC Accountability, 2013.

Date	
Name	
Position	
Telephone or email	

- 1 Money that is given regularly under Gift Aid through a standing order, by envelope scheme, or by cheque. Figures should be net, i.e. receipts planned giving excluding any tax recovered. Also include money given through charity vouchers (gross amount) e.g. CAF or Sovereign Giving and money given through Payroll Giving (gross amount)
- 2 Money given regularly without Gift Aid through standing order, by envelope scheme, or by cheque.
- 3 Collections at Sunday, midweek, wedding, baptism and funeral services, and Sunday schools. Include one-off gifts given in collections at services through Gift Aid envelopes (net amount), but exclude money given through planned giving envelopes. Do NOT include collections that go directly to a charity and do not 'go through the PCC books' e.g. Christian Aid Week. Other collections for a specific charity are restricted income Proceeds of annual
- 4 Report here: Other Recurring Giving /Donations: Gift Days, money given in church boxes and wall safes, and other ad-hoc donations from individuals which are likely to recur in future years. Non-recurring Giving/Donations: Include one-off donations given outside services. Include the proceeds of all special appeals (which are usually restricted), but also one-off Gift Days for general funds. Include gifts of shares at market value. [Combines previous RPF 4 and 5]
- 6 The amount of tax recovered from HMRC on all money given to the PCC under Gift Aid. This should be split between Gift Aid recovered on restricted and unrestricted donations and allocated to the appropriate fund. This should include claims through the Gift Aid Small Donation Scheme, on small (less than £20) cash donations <http://www.hmrc.gov.uk/charities/gasds/records.htm>. If no tax has been recovered through Gift Aid, an explanatory note should be provided in the financial statement.
- 7 The capital amount of a legacy, together with interest from the probate process should be recorded in the year(s) that it appears in the accounts. (Note that the legacy may have been included as an asset in last year's Statement of Assets and Liabilities.) Any interest from legacy investments should be recorded as income from investments
- 8 External grants received from trusts and other funding bodies for the PCC's general fund or for a restricted purpose. Include VAT recovered through the Listed Places of Worship scheme. This does not include transfers within a benefice. Include one-off and recurring grants. [Combines previous RPF 8 and 8A]
- 9 Fundraising: Money raised from sponsored activities, jumble sales, fetes, and other activities where the primary purpose is fund-raising. Income should be stated gross, and any costs must be recorded separately as payments.
- 10 Dividends, interest and income from property: Bank and other deposit interest including any reclaimed tax on investment income. Include dividends from shareholdings. Include rent received from land or buildings owned by PCC.
- 11 Statutory Fees retained by PCC: PCC Fees for weddings, funerals etc. Do not include fees due to the clergy and organist etc. as these are not PCC funds.
- 12 Income received by the PCC from trading activities including bookstall, letting of the church hall, sales and advertising of church magazines. Income received from other church activities which are not fundraising activities eg membership fees for groups, payments for events etc. All trading receipts must be stated as gross figures. The costs must be recorded separately as payments.
- 13 All other receipts: These are often 'capital' in nature: sale of buildings, investments, insurance claims, transfers from term deposits, loans received, repayment of loans made by the church to others; but will also include contributions from other churches in the benefice to shared costs.
- A The TOTAL UNRESTRICTED incoming resources as shown on your examined/audited financial statements, excluding any revaluation of assets.
- B The TOTAL RESTRICTED incoming resources as shown on your examined/audited financial statements, excluding any revaluation of assets.
- C The SUM TOTAL incoming resources as shown on your examined/audited financial statements, excluding any revaluation of assets.
- 14 Each tax efficient giver should only be counted ONCE. If more than one person is associated with a Gift Aid donation, only ONE person should be counted.
- 15 Each planned giver should only be counted ONCE. If more than one person is associated with a planned giving, only ONE person should be counted.
- 16 A legacy should only be counted in the first year that money from it is received. Each legacy should only be counted once, even if payments from the estate are spread over several years.
- 17 Costs of generating income: Include the costs of fundraising events, which have contributed to the income recorded in Fund-raising income box above. Also include fees paid to a professional fund-raiser, the costs of a Christian Stewardship campaign and the costs of supporting regular giving e.g. envelopes.
- 18 Mission Giving and Donations: Include donations to external missions and charities that come from the PCC's receipts. Collections that go directly to external charities should not be included.
- 19 Diocesan parish share contribution: All payments made during the year, whether for current or previous years Share.
- 20 Salaries, wages and honoraria: All payments to assistant staff, youth worker, vergers, administrators, sextons, organists and choir. Include NI/Pension costs where applicable.
- 21 Clergy and staff expenses: Working expenses of the incumbent: e.g. telephone, postage, stationery, travel costs (car and/or public transport), secretarial assistance, office equipment, maintenance of robes, hospitality. Assistant staff: Include costs, as for the incumbent, that are associated with expenses incurred by assistant clergy, pastoral staff and youth workers. Housing: all costs relating to clergy/staff housing paid by the PCC. (including where applicable repair costs, water rates, council tax, and redecoration).
- 22 Mission and Evangelism: cost of outreach, courses, excluding staff salaries

- 23 Church expenses: Routine repairs and maintenance. Insurance. Miscellaneous: cleaning materials etc. church /office phone. Churchyards all costs involved in their maintenance. Upkeep of services: organ tuning, worship materials, choir robes etc.
- 24 Church utility bills: total costs of electricity, gas, oil, water etc.
- 25 Costs of trading - include the costs associated with the receipts for bookstall, hall lettings, magazine income etc.
- 26 Costs relating to the governance of the PCC, including any fees for audit or Independent Examination, training of PCC members in their role of Trustees, the production of the annual report, hire charges for any PCC meetings etc.
- 27 Major church repairs: include repairs that are not routine and internal and external decoration.
- 28 Major repairs to other PCC property: including repairs that are not routine and internal and external decoration.
- 29 New building work: new buildings, major alterations and extensions to church or other PCC property and including all associated professional fees and expenses
- 99 All other payments not included above, but mainly of a "capital" nature: purchase of fixed assets for church purpose, purchase of investments, transfer to term deposits, loans made and repayment of loans etc.
- D The TOTAL UNRESTRICTED resources expended, as shown on your financial statements.
- E The TOTAL RESTRICTED resources expended, as shown on your financial statements.
- F The SUM TOTAL resources expended, as shown on your financial statements.
- 30 Were your accounts prepared using the "Receipts and Payments" method (approved for PCCs with income under £250,000), or under the "Accruals" method? Please enter an X in the correct box.
- 31 The cash balance at 31/12/14 (all current and deposit accounts). This should be split by restricted and unrestricted.
- 32 The market value of your investments at 31/12/14. This should be split by restricted and unrestricted.