

# Finance Statistics 2012



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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 Archbishops' Council of the Church of England.

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## Foreword

### Introduction

Finance Statistics 2012 contains information provided by parishes via their annual finance returns.

In the autumn of 2008 the "Credit Crunch" hit the economy. For the charitable sector as a whole there was a significant decline in income<sup>1</sup>. Parishes were protected during 2009-12, by the dedicated giving of donors, and donor income has increased at the same rate since 2007. However, the increase in donations has not matched the rate of inflation (Tables 3 and 4).

### Financial Overview

The past ten years saw income exceed expenditure every year until 2008, with a maximum surplus of £60 million in 2007. This was followed by three years where expenditure was greater than income, with a maximum deficit of £22 million in 2010. Parishes have responded well in curtailing expenditure, with the result that in 2012 there was a small surplus of £0.2 million (Table 1).

### Financial Giving

Increasing by over £13 million compared with 2011, Parish Income in 2012 reached £929 million, the highest ever level (Table 1). Giving from Church parishioners again rose, with the average giving per tax-efficient planned giver exceeding £11 per week, a rise of 3.4% compared with 2011 (Table 5). Total donor income rose by a smaller percentage, increasing by only 0.4% as a result of the effect of lower level Gift Aid payments from HMRC following the end of Transitional Relief (down 5.2% to £78.5 million) (Table 3), and from a slightly lower number of regular donors (down 0.8% to 490,600) (Table 11).

Tax efficient giving as a proportion of local income is highest in Sheffield Diocese (6.6%) and lowest in Hereford (2.0%). The weekly average was 3.4%, the same as in 2011 (Table 11).

1 Source: NCVO/TSRC, Charity Commission

Due to the 'Credit Crunch' investment income dropped significantly from £58 million in 2008 to £30 million in 2010, since when there has been a slight recovery reaching £37 million in 2012, a 13% increase on the previous year (Table 4).

### Expenditure

At £929 million, expenditure by parishes in 2012 was broadly constant with 2011, and was in line with total parish income (Table 1). Principal areas of expenditure were on parish contributions to the costs of ministry ('Parish Share') of £314 million (up 1.3%) and local church running costs of £321.6 million (up 3.3%) (Table 7). These costs include local salaries, insurance, utilities, expenses and the costs of mission, evangelism, governance and trading. Parishes donated over £46 million to support the wider mission of the church through other mission and charities (down £2.8 million compared with 2011) (table 6). Spending on major repairs and new buildings was 7.8% lower in 2012 at £186 million.

### Summary

We are particularly grateful to the dioceses and the parishes for continuing to embrace new aspects of the annual parochial return exercise, particularly with the majority of dioceses completing these returns using our online returns website.

Their co-operation continues to remain crucial to the successful gathering of the information required for this publication, and we are encouraged that they too are finding the results useful for their own forward planning.

Research and Statistics Department  
Archbishops' Council

August 2014

## Definitions and Notes

While many figures in this booklet have been rounded, totals, percentages and averages were calculated before rounding. Hence row and column totals will not always agree exactly with the sum of the stated amounts.

Among the 12,600 parishes of the Church of England there are around **700 Local Ecumenical Partnerships** in roughly half of which there is a congregation and a ministry shared between the Church of England and certain other churches. In such circumstances 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 which may appear also in the statistics of other churches.

Figures for **cathedrals** and **the Diocese in Europe** are not included in this report as finance data is only collected from parishes.

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 of 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.

Finance figures reported in this booklet have been collated from the annual parochial returns completed each year by parishes on behalf of Parochial Church Councils.

<b>Gift aid and Covenants</b>	<p>Gift Aid increases the value of a donation by allowing basic rate tax to be reclaimed by registered charities on donations they have received from those who pay sufficient UK tax. The basic rate of tax was lowered in 2008. However, for 2009-11 the difference between the old and the new tax rates was compensated by an additional payment known as <i>transitional relief</i> in order to allow charities time to encourage higher rates of donations to compensate for the reduced levels of reclaimed tax. This ceased in 2012.</p> <p>A covenant is an agreement stipulating that a specified donation will be made to a church or charity within a chosen time period, allowing the recipient to reclaim the tax already paid on that sum of money by the donor.</p>
<b>Tax efficient planned giving</b>	Tax-efficient planned giving including regular Gift Aid donations. The number of subscribers describes 'giving units' where some units will represent two or more donors who share a bank account.
<b>Subscribers</b>	Individuals who make regular Gift Aid donations and covenanters.
<b>Total direct giving</b>	Planned giving plus church collections and boxes.
<b>Other voluntary income</b>	All other voluntary income for ordinary expenditure excluding income tax, e.g. fund-raising events, net profit on magazine/bookstall, sundry donations.
<b>Voluntary income</b>	Direct giving plus Gift Aid plus other voluntary income.
<b>Other recurring income</b>	Dividends and interest, recurring diocesan and other grants, and all other income for expenditure on ordinary purposes of the PCC, net surplus from church hall or other buildings, income from endowments or trust funds if used for ordinary purposes. Includes insurance claims, non-recurring grants, legacies, special appeals and the sale of fixed assets.
<b>Total recurring income</b>	Total voluntary income (excluding legacies) plus other recurring income.
<b>Unrestricted income</b>	Income that may be used by the PCC 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 which 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.

## **Part A) National Finances**

**2002-2012**

This section gives high level 2002 to 2012 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 - 2002 to 2012 (£ million)**

	Income				Expenditure				Surplus / Deficit	
	Recurring <sup>1</sup>	One off	Total income		Regular expenditure <sup>2</sup>	Capital expenditure <sup>3</sup>	Total expenditure		Total	
	Actual		Real terms <sup>4</sup>		Actual		Real terms <sup>4</sup>		Actual	% Difference
2002	547	128	675	930	514	149	663	913	12	2
2003	570	146	716	958	535	162	697	933	19	3
2004	605	154	759	987	568	159	726	944	32	4
2005	635	158	792	1,002	601	178	779	984	14	2
2006	661	166	826	1,013	618	175	792	971	34	4
2007	741	157	898	1,055	654	184	838	985	60	7
2008	768	158	925	1,045	694	194	888	1,004	37	4
2009	752	137	889	1,009	715	187	901	1,024	-13	-1
2010	763	134	897	973	721	197	918	997	-22	-2
2011	780	136	916	945	728	201	930	959	-14	-1
2012	793	136	929	929	743	186	929	929	0	0

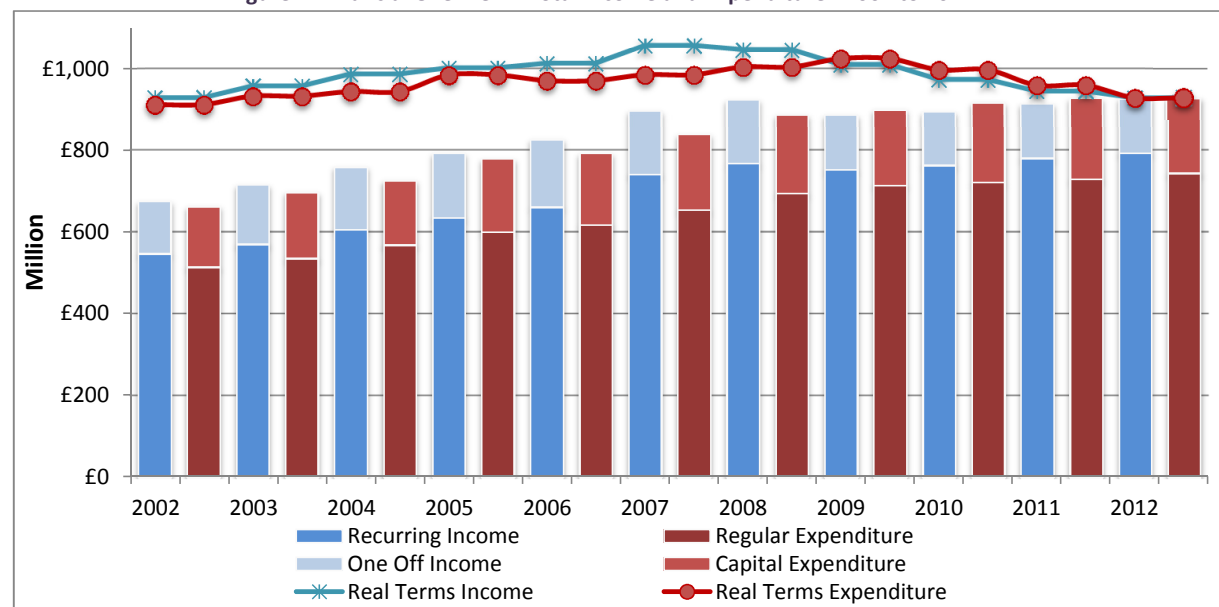
### Financial Overview Summary

Overall expenditure was contained, falling by £1 million (0.1%) between 2011 and 2012. Parish income continued to rise slowly but did not keep up with inflation, increasing from £716 million in 2003 to £929 million in 2012.

Between 2002 and 2008, there was a surplus every year, with a maximum surplus of £60 million in 2007. This was followed by three years where spending was greater than income. In 2012 income was slightly greater than expenditure leading to a surplus of £0.2 million.

- 1 Recurring income = "total voluntary income" plus "other recurring income" (see notes and definitions)
- 2 Regular expenditure includes all expenditure except capital expenditure.
- 3 Capital expenditure includes major repairs, redecoration and new building work.
- 4 Real terms' figures have been adjusted by the Retail Price Index to reflect 2012 purchasing power.

**Figure 1: Financial Overview - Total Income and Expenditure - 2002 to 2012**

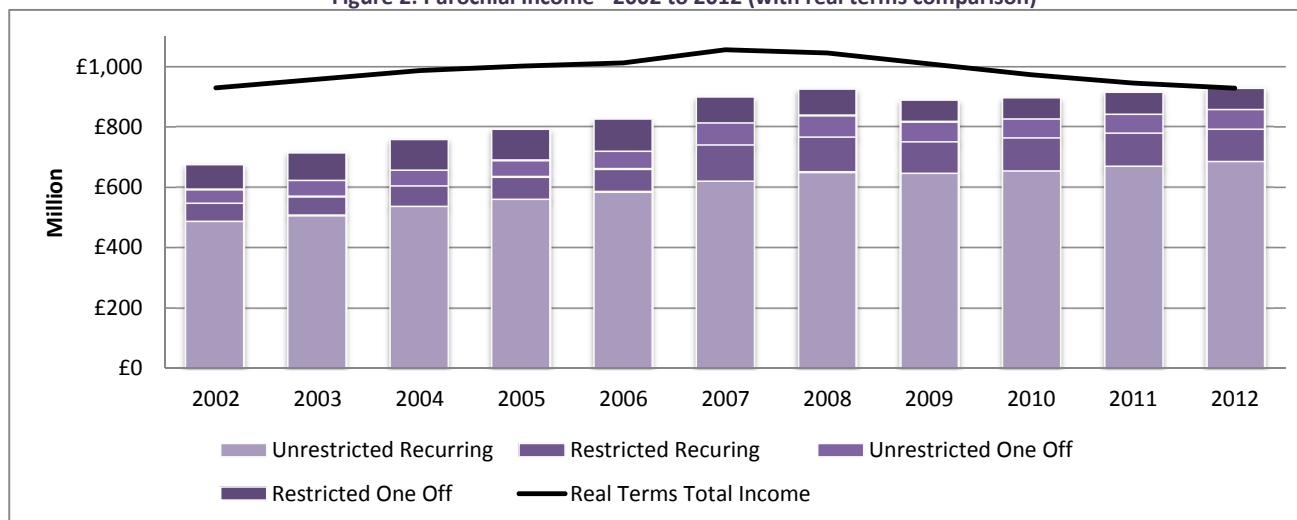


## 2: Income Overview

**Table 2: Income of Parochial Church Councils - 2002 to 2012 (£ million)**

Year	Unrestricted <sup>3</sup>				Restricted <sup>3</sup>				Total income					
	Recurring income <sup>2</sup>		One off		Recurring income <sup>2</sup>		One off		Recurring income <sup>2</sup>			One off	Total income	
	Actual	Real terms <sup>1</sup>	Actual	Real terms <sup>1</sup>	Actual	Real terms <sup>1</sup>	Actual	Real terms <sup>1</sup>	Voluntary income	Other recurring	Total recurring	Actual	Actual	Real terms <sup>1</sup>
2002	487	670	46	64	61	83	81	112	432	115	547	128	675	930
2003	507	678	54	72	63	84	92	123	449	120	570	146	716	958
2004	538	699	53	69	67	88	101	131	475	131	605	154	759	987
2005	561	709	55	70	73	93	103	130	494	140	635	158	792	1,002
2006	585	717	59	72	75	92	107	131	517	144	661	166	826	1,013
2007	619	728	73	86	122	143	84	99	586	155	741	157	898	1,055
2008	651	735	70	79	117	132	87	99	598	169	768	158	925	1,045
2009	648	735	65	74	104	118	72	82	601	151	752	137	889	1,009
2010	654	710	64	69	109	118	70	76	610	153	763	134	897	973
2011	671	692	62	64	110	113	74	76	620	160	780	136	916	945
2012	685	685	65	65	108	108	71	71	623	170	793	136	929	929

**Figure 2: Parochial Income - 2002 to 2012 (with real terms comparison)**



**Income Overview Summary**

Overall, income increased between 2002 and 2012. Parish incomes increased by £13 million between 2011 and 2012, reaching £929 million.

Figures show a fall in real terms since 2008 due to a decrease in parish income associated with the recession.

- 1 Real terms' figures have been adjusted by the Retail Price Index to reflect 2012 purchasing power.
- 2 "Total recurring income" = "total voluntary income" plus "other recurring income" (see notes and definitions)
- 3 Unrestricted income is income that may be used by the PCC for general church expenses. Restricted income is income which may not be used for any purpose other than as specified by the donor. (Income which a PCC designates for a specified purpose is considered to be unrestricted, since the PCC and not the donor is determining how it is used.)

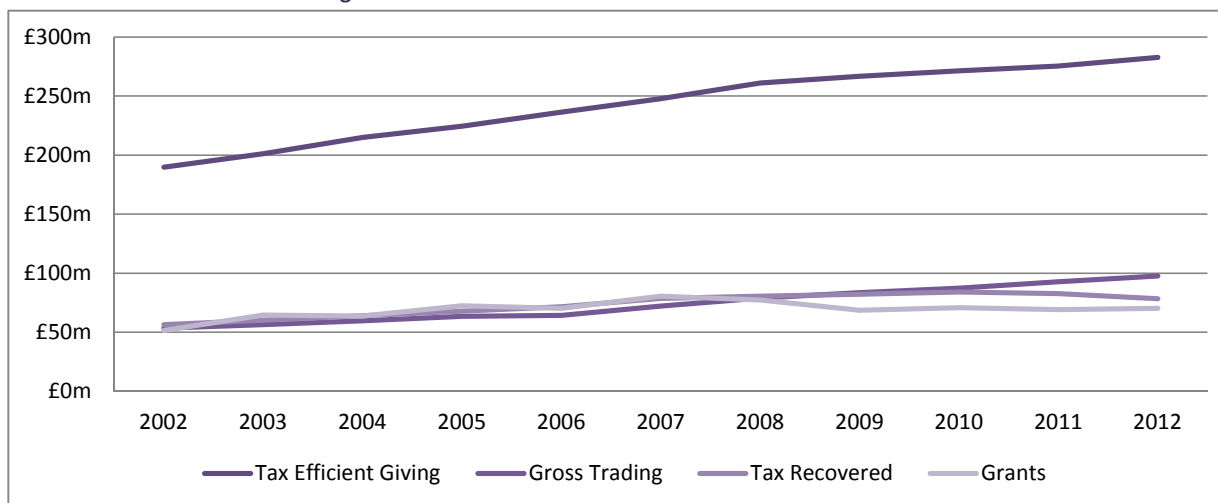


### 3: Main Sources of Income

**Table 3: Parochial Church Councils - Main Sources of Income - 2002 to 2012 (£ million)**

Year	Total Income		Tax efficient giving (excluding tax) <sup>2</sup>			Trading <sup>3</sup>			Tax Recovered			Grants <sup>4</sup>		
	Actual	Real terms <sup>1</sup>	Actual	Real terms <sup>1</sup>	% of total	Actual	Real terms <sup>1</sup>	% of total	Actual	Real terms <sup>1</sup>	% of total	Actual	Real terms <sup>1</sup>	% of total
2002	675	930	190	262	28	54	74	8	57	78	8	52	71	8
2003	716	958	201	269	28	57	76	8	60	81	8	65	87	9
2004	759	987	215	280	28	60	78	8	64	84	8	64	83	8
2005	792	1,002	225	284	28	64	80	8	68	86	9	73	92	9
2006	826	1,013	237	290	29	64	79	8	72	88	9	70	86	9
2007	898	1,055	248	291	28	72	85	8	79	93	9	81	95	9
2008	925	1,045	261	295	28	79	89	9	81	91	9	77	88	8
2009	889	1,009	267	303	30	84	95	9	82	94	9	69	78	8
2010	897	973	271	295	30	88	95	10	84	91	9	71	77	8
2011	916	945	276	284	30	93	96	10	83	85	9	69	71	8
2012	929	929	283	283	30	98	98	11	79	79	8	70	70	8

**Figure 3: Main Sources of Income - 2002 to 2012**



**Main Sources of Income Summary**

Between 2002 and 2012, Tax Efficient Giving and Gross Trading have increased both in real terms and as a proportion of income. However, income from Grants and Tax Recovered were at similar real term levels in 2002 and 2012.

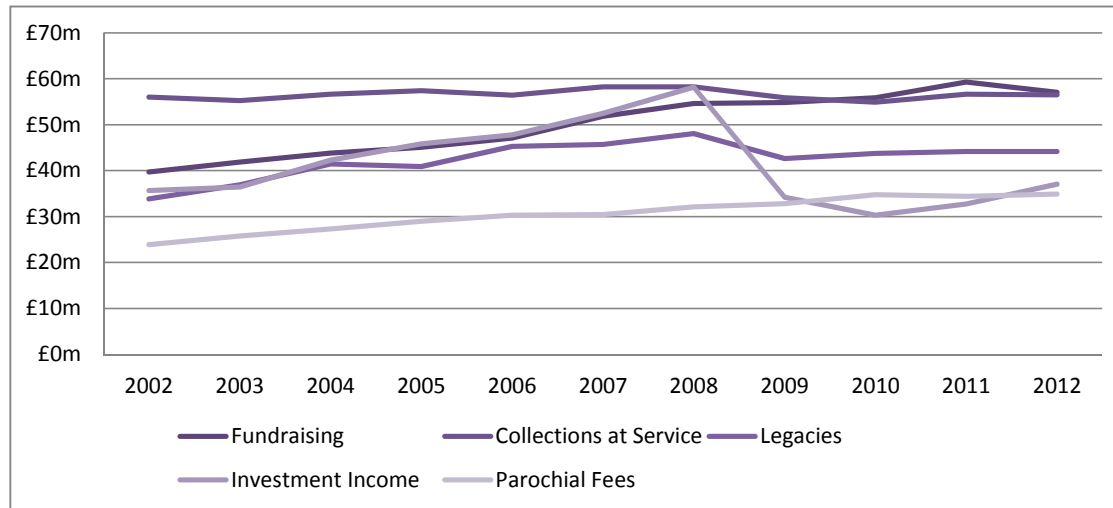
- 1 Real terms<sup>1</sup> figures have been adjusted by the Retail Price Index to reflect 2012 purchasing power.
- 2 Tax efficient planned giving includes regular Gift Aid donations.
- 3 Income received by the PCC from trading activities including bookstall, letting of the church hall, sales of and advertising from church magazines. Income received from other church activities which are not fundraising activities e.g. membership fees for groups, payments for events etc.
- 4 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. Exclude transfers within the benefice.

#### 4: Other Significant Sources of Income

**Table 4: Parochial Church Councils - Other Significant Sources of Income - 2002 to 2012 (£ million)**

Year	Total Income		Fundraising <sup>2</sup>			Collections at Service			Legacies (Capital Sum)			Investment income <sup>3</sup>			Parochial Fees paid to the PCC <sup>4</sup>		
	Actual	Real terms <sup>1</sup>	Actual	Real terms <sup>1</sup>	% of total	Actual	Real terms <sup>1</sup>	% of total	Actual	Real terms <sup>1</sup>	% of total	Actual	Real terms <sup>1</sup>	% of total	Actual	Real terms <sup>1</sup>	% of total
2002	675	930	40	55	6	56	77	8	34	47	5	36	49	5	24	33	4
2003	716	958	42	56	6	55	74	8	37	50	5	36	49	5	26	35	4
2004	759	987	44	57	6	57	74	7	41	54	5	42	55	6	27	36	4
2005	792	1,002	45	57	6	57	73	7	41	52	5	46	58	6	29	37	4
2006	826	1,013	47	58	6	56	69	7	45	56	5	48	59	6	30	37	4
2007	898	1,055	52	61	6	58	69	6	46	54	5	53	62	6	30	36	3
2008	925	1,045	55	62	6	58	66	6	48	54	5	58	66	6	32	36	3
2009	889	1,009	55	62	6	56	63	6	43	48	5	34	39	4	33	37	4
2010	897	973	56	61	6	55	60	6	44	48	5	30	33	3	35	38	4
2011	916	945	59	61	6	57	59	6	44	46	5	33	34	4	34	36	4
2012	929	929	57	57	6	57	57	6	44	44	5	37	37	4	35	35	4

**Figure 4: Other Significant Sources of Income - 2002 to 2012**



**Other Significant Sources of Income Summary**

Due to the 2008 financial crash, investment income fell significantly, from £58 million in 2008 to £34 million in 2009 and £30 million in 2010. This was followed by small increases in 2011 and 2012, when it reached £37 million.

Income from collections has remained relatively stable since 2002. However, after adjusting for inflation, we observe a real term drop of 27% between 2002 and 2012.

Income from fundraising, Parochial Fees and Legacies was at similar real term levels in 2002 and 2012.

- 1 Real terms' figures have been adjusted by the Retail Price Index to reflect 2012 purchasing power.
- 2 Gross income from fundraising activities. Money raised from sponsored activities, jumble sales, fetes, and other activities where the primary purpose is fundraising.
- 3 Dividends, Interest, Income from Property, Bank and other deposit interest including any reclaimed tax on investment income. Include dividends from shareholdings. Also includes money from sale of land or buildings owned by PCC.
- 4 PCC Fees for weddings, funerals etc. (Exclude fees due to the clergy and organist etc. as these are not PCC funds.)

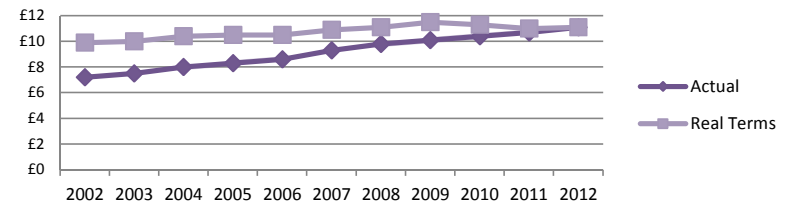
## 5: Planned Giving

**Table 5: Parochial Church Councils Income from 1964 to 2012**

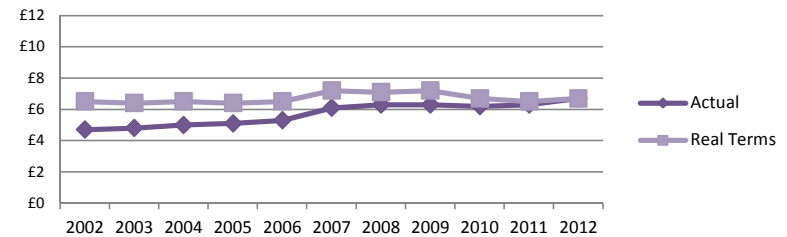
Year	Total recurring tax-efficient planned giving <sup>3</sup>					Unrestricted direct giving				Unrestricted voluntary income <sup>2</sup>				Unrestricted <sup>4</sup>	
	Net		Weekly average per subscriber			Direct giving		Weekly average per Electoral Roll member		Voluntary income		Weekly average per Electoral Roll member		Recurring income	
	£m		£ per person			£m		£ per person		£m		£ per person		£m	
	Actual	Real terms <sup>1</sup>	Actual	Real terms <sup>1</sup>	Actual	Real terms <sup>1</sup>	Actual	Real terms <sup>1</sup>	Actual	Real terms <sup>1</sup>	Actual	Real terms <sup>1</sup>	Actual	Real terms <sup>1</sup>	
1964	2	36	0.30	5.10	15	256	0.10	1.70	20	342	0.10	1.70	22	378	
1970	3	43	0.40	5.20	16	207	0.10	1.30	22	290	0.20	2.60	26	346	
1980	18	64	0.90	3.30	52	187	0.50	1.80	73	264	0.80	2.90	86	312	
1992	87	152	4.10	7.20	165	289	2.20	3.90	230	403	3.00	5.30	274	479	
1993	95	164	4.50	7.80	176	303	2.30	4.00	246	425	3.20	5.50	287	496	
1994	104	175	4.90	8.30	188	316	2.40	4.00	263	443	3.40	5.70	308	518	
1995	111	181	5.30	8.60	197	321	2.60	4.20	275	448	3.60	5.90	328	533	
1996	118	188	5.60	8.90	205	327	3.10	4.90	288	458	4.30	6.80	345	548	
1997	124	192	6.00	9.20	216	332	3.20	4.90	305	470	4.50	6.90	374	577	
1998	132	197	6.40	9.50	244	364	3.50	5.20	315	469	4.50	6.70	404	602	
1999	146	214	6.80	10.00	253	371	3.60	5.30	326	479	4.60	6.70	419	614	
2000	158	225	6.70	9.50	269	383	3.80	5.40	347	494	4.90	7.00	443	631	
2001	180	252	7.00	9.80	282	395	4.00	5.60	366	512	5.20	7.30	463	648	
2002	190	262	7.20	9.90	296	408	4.70	6.50	386	532	6.20	8.50	487	670	
2003	201	269	7.50	10.00	307	411	4.80	6.40	402	538	6.30	8.40	507	678	
2004	215	280	8.00	10.40	323	420	5.00	6.50	424	551	6.50	8.40	538	699	
2005	225	284	8.30	10.50	335	424	5.10	6.40	441	557	6.70	8.50	561	709	
2006	237	290	8.60	10.50	349	427	5.30	6.50	460	563	7.00	8.60	585	717	
2007	248	291	9.30	10.90	369	433	6.10	7.20	485	570	8.00	9.40	619	728	
2008	261	295	9.80	11.10	384	434	6.30	7.10	505	570	8.30	9.40	651	735	
2009	267	303	10.10	11.50	387	439	6.30	7.20	512	581	8.30	9.40	648	735	
2010	271	295	10.40	11.30	389	423	6.20	6.70	516	560	8.20	8.90	654	710	
2011	276	284	10.70	11.00	398	411	6.30	6.50	525	541	8.40	8.70	671	692	
2012	283	283	11.10	11.10	408	408	6.70	6.70	531	531	8.70	8.70	685	685	

- 1 'Real terms' figures have been adjusted by the Retail Price Index to reflect 2012 purchasing power.
- 2 Voluntary income = "direct giving" plus "other voluntary income" (see notes and definitions)
- 3 Tax efficient planned giving includes regular Gift Aid donations
- 4 Unrestricted income is income that may be used as the PCC sees fit. Restricted income is income which may not be used for any purpose other than as specified by the donor. (Income which a PCC designates for a specified purpose is considered to be unrestricted, since the PCC and not the donor is determining how it is used.)
- 5 Source: NCVO/TSRC, Charity Commission

**Figure 5: Weekly average tax efficient planned giving per subscriber 2001 to 2011**



**Figure 6: Weekly unrestricted direct giving per Electoral Roll member 2001 to 2011**



### Planned Giving Summary

In the autumn of 2008 the "Credit Crunch" hit the economy. For the charitable sector as a whole there was a significant decline in income<sup>5</sup>. Parishes were protected during 2009-12, by the dedicated giving of donors, and donor income has increased at the same rate since 2007. However, the increase in donations has not matched the rate of inflation.

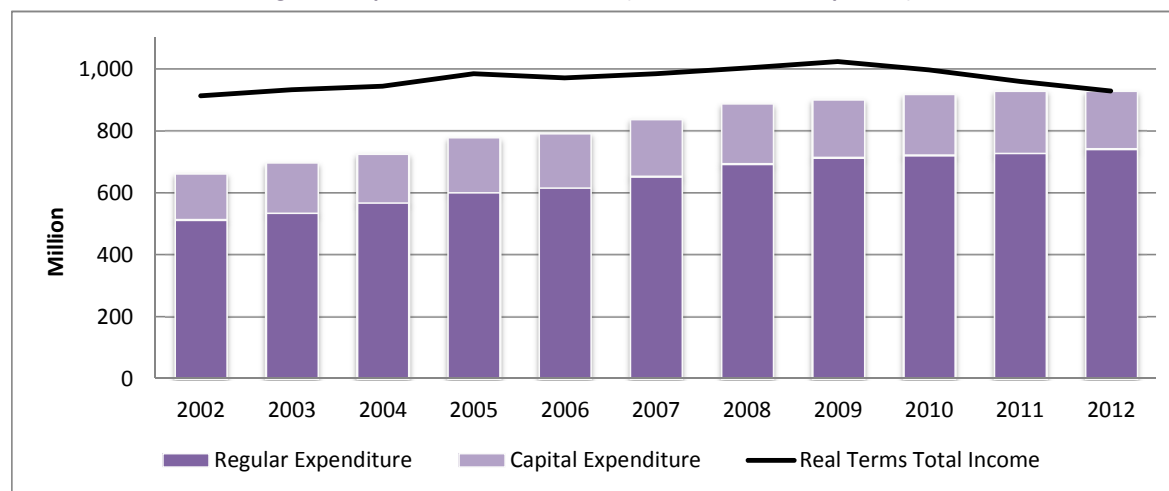
Average weekly giving per tax-efficient subscriber continued to rise in 2012 to £11.10. Weekly voluntary income per electoral roll member also increased to £8.70 per member. Both these figures have stabilised after a fall in real terms since 2009. However, real term levels of unrestricted voluntary income have continued to fall since 2009 reaching £531 million in 2012.

## 6: Expenditure Overview

**Table 6: Parochial Expenditure - 2002 to 2012 (£ million)**

Year	Total Expenditure		Regular Expenditure (excluding charitable giving)			Capital Expenditure			Charitable giving		
	Actual	Real terms <sup>1</sup>	Actual	Real terms <sup>1</sup>	% of total	Actual	Real terms <sup>1</sup>	% of total	Actual	Real terms <sup>1</sup>	% of total
2002	663	913	469	647	71	149	205	22	44	61	7
2003	697	933	493	660	71	162	217	23	42	56	6
2004	726	944	523	679	72	159	206	22	45	59	6
2005	779	984	550	695	71	178	225	23	51	64	7
2006	792	971	571	700	72	175	214	22	47	57	6
2007	838	985	604	709	72	184	216	22	51	59	6
2008	888	1004	643	726	72	194	219	22	52	58	6
2009	901	1024	666	756	74	187	212	21	49	55	5
2010	918	997	673	730	73	197	214	21	49	53	5
2011	930	959	679	701	73	201	208	22	49	51	5
2012	929	929	697	697	75	186	186	20	46	46	5

**Figure 7: Expenditure - 2002 to 2012 (with real terms comparison)**



### Expenditure Overview Summary

Between 2002 and 2011, expenditure increased every year from £663 million in 2002 to £930 million in 2011. There was a slight decrease between 2011 and 2012, to £929 million.

After adjusting for inflation, the data show that expenditure increased between 2002 and 2009 but has been steadily declining since.

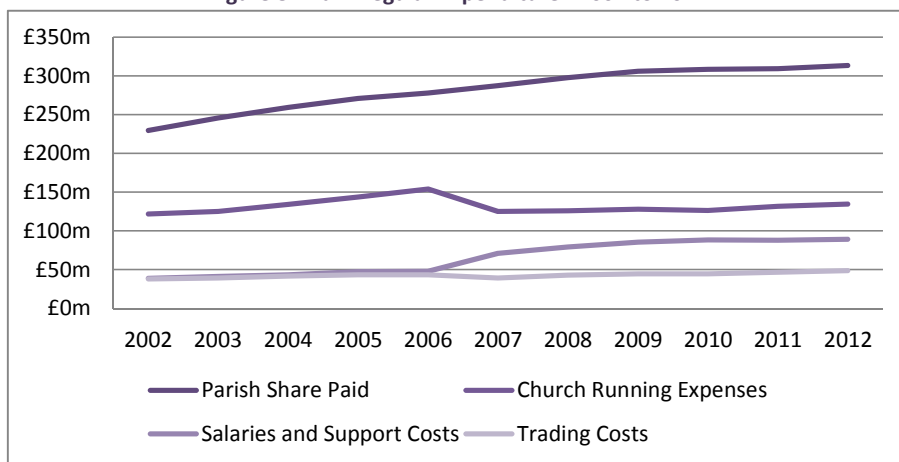
- 1 Real terms' figures have been adjusted by the Retail Price Index to reflect 2012 purchasing power.
- 2 Regular expenditure includes all expenditure except capital expenditure. The table above excluded charitable giving from the regular expenditure total. All other references to regular expenditure, including the figure above include charitable giving.
- 3 Capital expenditure includes major repairs, redecoration and new building work.

## 7: Main Regular Expenditure Overview

**Table 7: Parochial Church Councils - Main Regular Expenditure - 2002 to 2012 (£ million)**

Year	Regular Expenditure		Parish Share Paid <sup>2</sup>			Church Running Expenses <sup>3</sup>			Salaries and Support Costs <sup>4</sup>			Trading Costs		
	Actual	Real terms <sup>1</sup>	Actual	Real terms <sup>1</sup>	% of Regular	Actual	Real terms <sup>1</sup>	% of Regular	Actual	Real terms <sup>1</sup>	% of Regular	Actual	Real terms <sup>1</sup>	% of Regular
2002	514	708	230	317	45	122	168	24	39	54	8	38	53	7
2003	535	716	246	329	46	125	168	23	42	56	8	40	53	7
2004	568	738	259	337	46	135	175	24	43	56	8	42	55	7
2005	601	759	271	342	45	144	182	24	48	60	8	43	55	7
2006	618	757	278	341	45	154	189	25	48	59	8	44	54	7
2007	654	768	288	338	44	125	147	19	71	84	11	39	46	6
2008	694	784	298	337	43	126	143	18	79	90	11	43	49	6
2009	715	812	306	348	43	128	146	18	86	97	12	45	51	6
2010	721	783	309	335	43	127	137	18	89	96	12	45	49	6
2011	728	752	309	319	42	132	136	18	88	91	12	47	48	6
2012	743	743	314	314	42	135	135	18	90	90	12	49	49	7

**Figure 8: Main Regular Expenditure - 2002 to 2012**



### Main Regular Expenditure Summary

Parish share paid increased in real terms between 2002 and 2009 after which it declined until 2012. Actual parish share paid increased by £5 million to £314 million between 2011 and 2012, potentially indicating that parishes are beginning to recover from the 2008 'credit crunch'.

After adjusting for inflation, church running expenses increased between 2002 and 2006 then declined until 2008. After a small increase in 2009, the decline continued until 2012. Trading costs remained relatively stable between 2002 and 2012. Actual salaries and support costs have increased from £39 million in 2002 to £90 million in 2012.

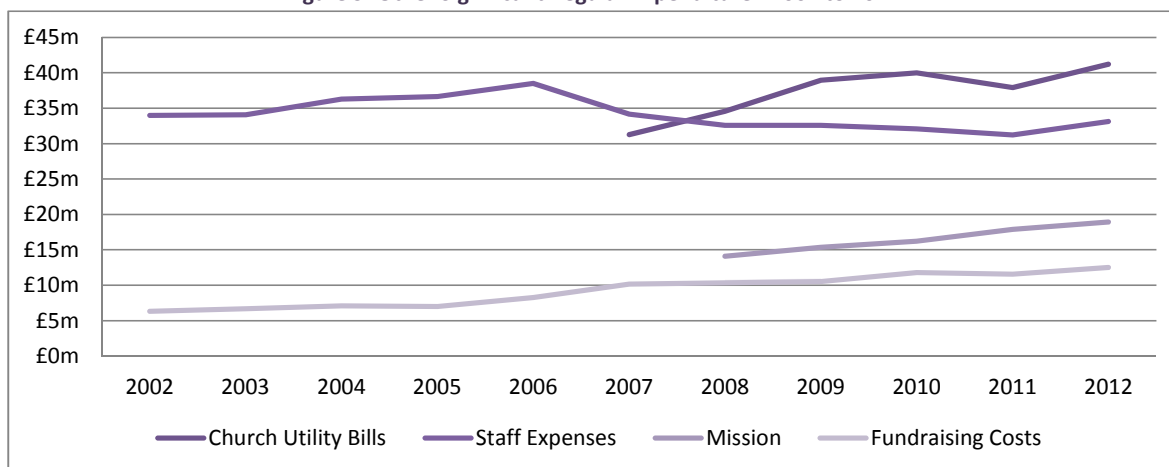
- <sup>1</sup> 'Real terms' figures have been adjusted by the Retail Price Index to reflect 2012 purchasing power.
- <sup>2</sup> Parish Share Paid represents the money parishes give into the diocesan Common Fund; which funds clergy salaries and expenses.
- <sup>3</sup> Church Running Expenses covers routine church running expenses. This includes 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 utility bills.
- <sup>4</sup> 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.

## 8: Other Significant Regular Expenditure

**Table 8: Parochial Church Councils - Other Significant Regular Expenditure - 2002 to 2012 (£ million)**

Year	Regular Expenditure		Church Utility Bills			Staff Expenses <sup>2</sup>			Mission <sup>3</sup>			Fundraising Costs		
	Actual	Real terms <sup>1</sup>	Actual	Real terms <sup>1</sup>	% of Regular	Actual	Real terms <sup>1</sup>	%	Actual	Real terms <sup>1</sup>	% of Regular	Actual	Real terms <sup>1</sup>	% of Regular
2002	514	708				34	47	7				6	9	1
2003	535	716				34	46	6				7	9	1
2004	568	738				36	47	6				7	9	1
2005	601	759				37	46	6				7	9	1
2006	618	757				39	47	6				8	10	1
2007	654	768	31	37	5	34	40	5				10	12	2
2008	694	784	35	39	5	33	37	5	14	16	2	10	12	1
2009	715	812	39	44	5	33	37	5	15	17	2	11	12	1
2010	721	783	40	43	6	32	35	4	16	18	2	12	13	2
2011	728	752	38	39	5	31	32	4	18	18	2	12	12	2
2012	743	743	41	41	6	33	33	4	19	19	3	13	13	2

**Figure 9: Other Significant Regular Expenditure - 2002 to 2012**



### Other Significant Regular Expenditure Summary

Charitable giving and Clergy expenses decreased between 2002 and 2012, both in real terms and as a proportion of expenditure (Table 6). On the other hand, fundraising costs increased from £6 million in 2002 to £13 million in 2012. After adjusting for inflation, this represents an increase of 44%. Mission costs also increased in real terms between 2008 and 2012. Utility bills increased significantly in real terms between 2007 and 2009, followed by a fall until 2011. Between 2011 and 2012 there was a slight increase.

- 1 'Real terms' figures have been adjusted by the Retail Price Index to reflect 2012 purchasing power.
- 2 Staff 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.
- 3 Mission costs cover spending on local mission and evangelism. This includes costs of outreach, courses and other costs incurred in mission focused on ongoing or project work. This does not include associated staff salaries or expenses.

## **Part B: Diocese Level Finances**

**2011-2012**

This section gives high level 2008-2012 financial data for the Church in 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 (excluding the Diocese in Europe).

## 1: Diocese Overview 2012

**Table 9: Diocese Overview 2012**

Provinces of Canterbury and York (excluding Europe and Cathedrals)

Reference Number	Diocese		Population <sup>1</sup>		Area <sup>2</sup>		Population Density <sup>3</sup>		Benefices <sup>4</sup>		Parishes <sup>4</sup>		Churches <sup>4</sup>		Financial Return Response Rate <sup>5</sup>	
	Name	Province	No. (000s)	Rank	Square Miles	Rank	Person per Square Mile	Rank	No.	Rank	No.	Rank	No.	Rank	%	Rank
1	Bath & Wells	C	916	(28)	1,610	(11)	570	(30)	188	(14)	465	(6)	564	(9)	82	(25)
2	Birmingham	C	1,514	(11)	290	(41)	5,180	(3)	141	(26)	151	(40)	188	(40)	84	(20)
3	Blackburn	Y	1,318	(15)	880	(27)	1,500	(15)	183	(16)	229	(27)	276	(29)	74	(38)
4	Bradford	Y	700	(37)	920	(26)	760	(27)	102	(41)	125	(42)	156	(42)	86	(18)
5	Bristol	C	979	(25)	470	(36)	2,070	(8)	111	(36)	164	(38)	205	(39)	82	(23)
6	Canterbury	C	923	(27)	970	(25)	950	(26)	139	(28)	253	(25)	328	(23)	73	(39)
7	Carlisle	Y	497	(41)	2,480	(4)	200	(42)	123	(35)	266	(20)	340	(20)	80	(28)
8	Chelmsford	C	3,031	(2)	1,530	(12)	1,980	(10)	320	(2)	467	(5)	595	(6)	79	(29)
9	Chester	Y	1,608	(9)	1,020	(22)	1,580	(14)	226	(8)	276	(19)	362	(19)	76	(33)
10	Chichester	C	1,621	(8)	1,460	(14)	1,110	(22)	291	(3)	368	(12)	489	(10)	90	(14)
11	Coventry	C	829	(32)	690	(30)	1,210	(19)	130	(31)	199	(32)	245	(34)	98	(4)
12	Derby	C	1,032	(22)	1,000	(23)	1,040	(24)	153	(22)	254	(24)	329	(22)	75	(35)
13	Durham	Y	1,468	(12)	990	(24)	1,490	(16)	190	(12)	229	(27)	271	(30)	83	(22)
14	Ely	C	739	(36)	1,510	(13)	490	(33)	180	(19)	311	(16)	334	(21)	85	(19)
15	Exeter	C	1,141	(19)	2,580	(3)	440	(37)	181	(18)	494	(3)	614	(4)	91	(11)
16	Gloucester	C	640	(39)	1,140	(20)	560	(31)	106	(38)	301	(17)	386	(16)	94	(7)
17	Guildford	C	1,026	(23)	540	(34)	1,910	(11)	141	(26)	163	(39)	217	(37)	89	(15)
18	Hereford	C	317	(42)	1,660	(10)	190	(43)	105	(40)	340	(14)	411	(13)	81	(27)
19	Leicester	C	992	(24)	840	(29)	1,190	(21)	109	(37)	238	(26)	313	(25)	44	(43)
20	Lichfield	C	2,097	(5)	1,740	(9)	1,200	(20)	269	(5)	425	(10)	573	(7)	49	(42)
21	Lincoln	C	1,045	(21)	2,670	(1)	390	(38)	213	(9)	494	(3)	635	(3)	69	(40)
22	Liverpool	Y	1,567	(10)	390	(39)	4,030	(5)	170	(20)	206	(31)	248	(33)	98	(3)
23	London	C	4,054	(1)	280	(42)	14,640	(1)	409	(1)	398	(11)	489	(10)	83	(21)
24	Manchester	Y	2,084	(6)	420	(37)	5,020	(4)	203	(10)	259	(22)	325	(24)	94	(8)
25	Newcastle	Y	802	(34)	2,110	(6)	380	(40)	134	(29)	172	(35)	236	(36)	96	(5)
26	Norwich	C	878	(29)	1,800	(8)	490	(33)	186	(15)	566	(2)	640	(2)	75	(37)
27	Oxford	C	2,292	(4)	2,220	(5)	1,030	(25)	289	(4)	619	(1)	815	(1)	76	(34)
28	Peterborough	C	865	(31)	1,150	(19)	750	(28)	133	(30)	348	(13)	377	(17)	82	(24)
29	Portsmouth	C	766	(35)	410	(38)	1,880	(12)	127	(34)	142	(41)	173	(41)	91	(12)
30	Ripon & Leeds	Y	828	(33)	1,360	(17)	610	(29)	106	(38)	166	(37)	251	(32)	89	(16)



Reference Number	Diocese		Population <sup>1</sup>		Area <sup>2</sup>		Population Density <sup>3</sup>		Benefices <sup>4</sup>		Parishes <sup>4</sup>		Churches <sup>4</sup>		Financial Return Response Rate <sup>5</sup>	
	Name	Province	No. (000s)	Rank	Square Miles	Rank	Person per Square Mile	Rank	No.	Rank	No.	Rank	No.	Rank	%	Rank
31	Rochester	C	1,299	(16)	540	(34)	2,400	(6)	189	(13)	217	(30)	266	(31)	99	(2)
32	St.Albans	C	1,826	(7)	1,120	(21)	1,640	(13)	199	(11)	338	(15)	404	(14)	79	(30)
33	St.Eds. & Ipswich	C	656	(38)	1,440	(15)	460	(35)	129	(32)	446	(9)	478	(12)	95	(6)
34	Salisbury	C	927	(26)	2,050	(7)	450	(36)	146	(24)	452	(8)	572	(8)	64	(41)
35	Sheffield	Y	1,246	(17)	580	(32)	2,160	(7)	151	(23)	176	(34)	212	(38)	75	(36)
36	Sodor & Man	Y	85	(43)	220	(43)	380	(40)	18	(43)	18	(43)	45	(43)	100	(1)
37	Southwark	C	2,718	(3)	320	(40)	8,570	(2)	260	(6)	292	(18)	364	(18)	81	(26)
38	Southwell & Nottingham	Y	1,103	(20)	850	(28)	1,300	(17)	158	(21)	257	(23)	306	(27)	77	(32)
39	Truro	C	541	(40)	1,390	(16)	390	(38)	128	(33)	222	(29)	307	(26)	94	(9)
40	Wakefield	Y	1,152	(18)	560	(33)	2,070	(8)	142	(25)	186	(33)	237	(35)	79	(31)
41	Winchester	C	1,352	(14)	1,220	(18)	1,110	(22)	182	(17)	261	(21)	402	(15)	94	(10)
42	Worcester	C	865	(30)	670	(31)	1,290	(18)	97	(42)	170	(36)	285	(28)	88	(17)
43	York	Y	1,418	(13)	2,660	(2)	530	(32)	256	(7)	455	(7)	598	(5)	90	(13)
	<b>Diocese Average</b>		<b>1,250</b>		<b>1,180</b>		<b>1,800</b>		<b>172</b>		<b>293</b>		<b>369</b>		<b>81</b>	
	<b>Total Province of Canterbury</b>	<b>C</b>	<b>37,881</b>		<b>35,290</b>		<b>1,070</b>		<b>5,251</b>		<b>9,558</b>		<b>11,998</b>		<b>80</b>	
	<b>Total Province of York</b>	<b>Y</b>	<b>15,876</b>		<b>15,410</b>		<b>1,030</b>		<b>2,162</b>		<b>3,020</b>		<b>3,863</b>		<b>85</b>	
	<b>Total Church of England</b>		<b>53,757</b>		<b>50,710</b>		<b>1,060</b>		<b>7,413</b>		<b>12,578</b>		<b>15,861</b>		<b>81</b>	

- 1 Total Church of England and Province of Canterbury Population excludes Europe.
- 2 Calculated from material supplied by ONS and the Church Commissioners.
- 3 This calculation excludes population and area of Europe from Total Church of England and from Province of Canterbury.
- 4 Benefices, Parishes, Churches as listed in the Parish Register maintained by the Research and Statistics Department as at 31 December 2012. Includes 128 churches with no buildings.
- 5 Financial return response rates include the proportion of parishes who submitted (full or partial) financial returns.

**Diocese Overview Summary**

The number of churches in each diocese ranged from 45 in Sodor and Man to 815 in Oxford.

Population density ranged from 190 people per square mile in Hereford to 14,480 people per square mile in London.

Parish response rate ranged from 44% in the diocese of Leicester to 100% in the diocese of Sodor & Man.

## 2: Diocese Unrestricted Recurring Income 2011 and 2012

**Table 10: Parochial Church Councils Unrestricted Recurring Income 2011 and 2012**

Provinces of Canterbury and York (excluding Europe and Cathedrals)

Diocese no.	Diocese	Province	Voluntary income <sup>1</sup>		Weekly average per Electoral Roll member		All other recurring income		Recurring income <sup>2</sup>		Percentage of recurring income which is 'voluntary income'	
			£ millions		£ per week		£ millions		£ millions		%	
			2011	2012	2011	2012	2011	2012	2011	2012	2011	2012
1	Bath & Wells	C	14.7	14.5	8.00	7.90	3.3	3.6	18.0	18.0	82	80
2	Birmingham	C	9.2	9.0	10.50	10.20	4.0	3.4	13.3	12.4	70	73
3	Blackburn	Y	11.3	11.0	6.60	6.40	2.8	3.1	14.0	14.1	80	78
4	Bradford	Y	5.8	5.5	10.00	9.80	1.1	1.1	6.9	6.6	84	84
5	Bristol	C	9.2	9.1	11.20	11.10	2.7	2.8	11.9	12.0	77	76
6	Canterbury	C	10.0	10.1	9.50	9.60	2.6	2.5	12.6	12.6	80	80
7	Carlisle	Y	7.5	7.2	7.10	6.70	1.4	1.5	8.9	8.7	84	83
8	Chelmsford	C	20.0	20.1	8.20	8.20	7.5	7.8	27.5	27.9	73	72
9	Chester	Y	17.1	17.2	7.10	7.20	4.0	4.3	21.1	21.5	81	80
10	Chichester	C	21.3	21.6	7.80	7.80	4.5	4.5	25.8	26.1	83	83
11	Coventry	C	7.6	7.8	8.50	8.70	2.2	2.3	9.8	10.2	78	77
12	Derby	C	7.9	7.8	8.50	8.60	2.1	2.2	10.0	10.1	79	78
13	Durham	Y	7.7	8.1	6.40	7.20	1.9	2.3	9.6	10.4	80	78
14	Ely	C	8.2	8.3	8.20	8.40	1.7	1.7	9.9	10.0	83	83
15	Exeter	C	12.7	12.8	8.00	8.20	3.0	3.2	15.7	16.1	81	80
16	Gloucester	C	10.2	10.0	8.20	8.00	1.9	2.0	12.1	12.0	84	84
17	Guildford	C	18.6	19.7	11.90	12.60	4.5	4.8	23.0	24.5	81	80
18	Hereford	C	5.5	5.5	6.20	6.30	1.1	1.1	6.6	6.6	83	83
19	Leicester	C	7.7	8.1	8.70	9.00	1.8	1.7	9.5	9.8	81	82
20	Lichfield	C	15.9	15.9	6.90	6.80	4.5	4.6	20.4	20.5	78	78
21	Lincoln	C	7.9	8.2	6.00	6.40	1.9	2.0	9.9	10.2	80	80
22	Liverpool	Y	10.4	10.5	7.00	7.00	3.4	3.6	13.8	14.0	75	75
23	London	C	49.3	53.2	12.30	14.90	24.8	27.2	74.1	80.4	66	66
24	Manchester	Y	12.0	12.1	7.00	7.00	3.0	3.2	15.0	15.3	80	79
25	Newcastle	Y	5.7	5.7	6.80	7.00	1.1	1.2	6.8	6.9	84	83
26	Norwich	C	9.8	9.7	10.10	10.30	2.0	2.2	11.8	11.9	83	81
27	Oxford	C	32.3	31.5	11.10	10.90	6.4	6.2	38.7	37.8	83	83
28	Peterborough	C	8.7	8.9	8.60	8.80	1.7	1.7	10.4	10.6	84	84
29	Portsmouth	C	6.4	6.6	7.30	7.50	2.1	2.3	8.5	9.0	76	74
30	Ripon & Leeds	Y	7.1	7.0	8.40	8.60	2.1	2.4	9.2	9.4	77	75

Diocese no.	Diocese	Province	Voluntary income <sup>1</sup>		Weekly average per Electoral Roll member		All other recurring income		Recurring income <sup>2</sup>		Percentage of recurring income which is 'voluntary income'	
			£ millions		£ per week		£ millions		£ millions		%	
			2011	2012	2011	2012	2011	2012	2011	2012	2011	2012
31	Rochester	C	15.4	15.4	9.90	9.90	4.8	5.0	20.2	20.4	76	75
32	St. Albans	C	17.7	17.6	8.80	8.80	4.3	4.5	22.1	22.1	80	79
33	St. Edms & Ipswich	C	8.0	8.0	6.80	6.90	1.5	1.5	9.5	9.4	85	84
34	Salisbury	C	14.9	15.2	7.00	7.20	2.8	2.9	17.7	18.1	84	84
35	Sheffield	Y	8.0	9.0	8.50	9.60	1.8	2.0	9.8	11.0	82	82
36	Sodor & Man	Y	0.8	0.8	6.20	7.10	0.2	0.3	1.1	1.1	79	74
37	Southwark	C	25.4	25.4	9.80	10.10	9.2	10.1	34.6	35.5	73	72
38	Southwell & Nottingham	Y	8.8	9.1	8.70	9.10	2.3	2.3	11.1	11.4	79	80
39	Truro	C	4.5	4.6	5.70	5.80	1.2	1.2	5.7	5.8	79	80
40	Wakefield	Y	7.2	7.1	7.40	7.50	2.1	2.2	9.4	9.3	77	76
41	Winchester	C	16.5	16.2	8.30	8.10	3.6	3.8	20.1	20.0	82	81
42	Worcester	C	7.2	7.3	7.60	7.90	2.0	2.1	9.3	9.4	78	77
43	York	Y	12.3	12.6	7.00	7.20	3.0	3.3	15.3	15.9	80	79
	Diocese Average		12.2	12.4	8.20	8.40	3.4	3.6	15.6	15.9	80	79
	Totals Province of Canterbury	C	403.0	408.0	8.9	9.1	115.8	121.2	518.8	529.2	78	77
	Totals Province of York	Y	121.8	123.1	7.3	7.5	30.2	32.7	151.9	155.9	80	79
	<b>Totals CHURCH OF ENGLAND</b>		<b>524.7</b>	<b>531.1</b>	<b>8.4</b>	<b>8.7</b>	<b>146.0</b>	<b>154.0</b>	<b>670.7</b>	<b>685.1</b>	<b>78</b>	<b>78</b>

#### Diocese Unrestricted Voluntary Giving Summary

Unrestricted donations per electoral roll member increased from an average of £8.40 per week to £8.70 per week between 2011 and 2012, an increase of 3.4%. This increase was higher in the Province of Canterbury than in the Province of York.

Total levels of unrestricted recurring income also increased from 671 million in 2011 to 685 million in 2012.

Parishes in London are the least reliant on voluntary income (66%) due at least in part to a greater income from investments and property.

1 "Voluntary income" = "direct giving" plus "other voluntary income" (see definitions and notes)

2 "Recurring income" = "voluntary income" plus "all other recurring income" (see definitions and notes)

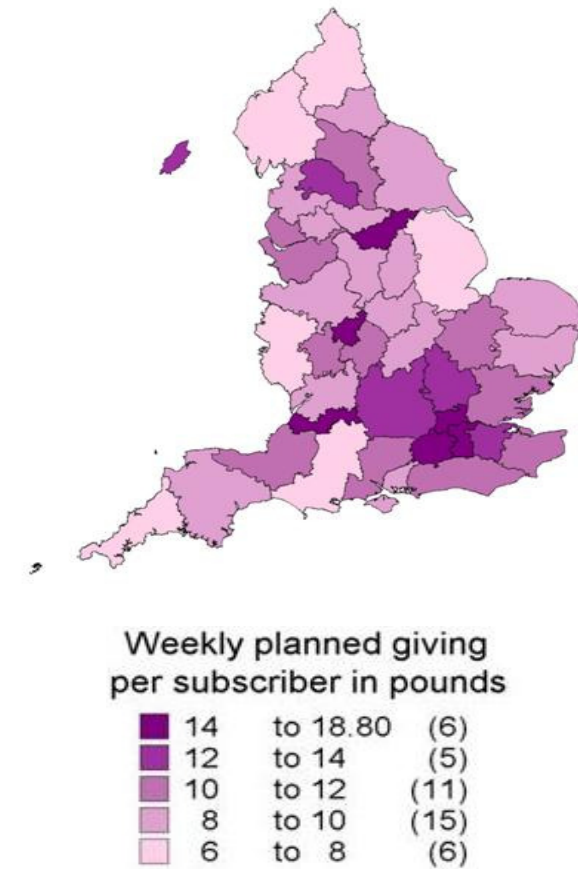
### 3: Diocese Planned Giving

**Table 11: Combined Unrestricted and Restricted Tax-efficient Planned Giving to PCCs 2011 and 2012**

Provinces of Canterbury and York (excluding Europe and Cathedrals)

Diocese no.	Diocese		Subscribers		Amount (net)		Weekly average per subscriber		Weekly average per subscriber as % of income <sup>2</sup>	
			2011	2012	£ millions		£ per person		%	
					2011	2012	2011	2012	2011	2012
1	Bath & Wells	C	15,200	14,400	7.3	7.9	9.20	10.50	3.0	3.3
2	Birmingham	C	7,000	6,500	5.6	5.5	15.50	16.50	6.0	6.2
3	Blackburn	Y	13,100	13,100	5.7	5.7	8.40	8.30	3.2	3.1
4	Bradford	Y	4,900	4,700	2.9	3.0	11.60	12.20	4.4	4.6
5	Bristol	C	7,300	6,900	5.4	5.2	14.10	14.40	4.5	4.5
6	Canterbury	C	10,000	10,200	5.5	5.5	10.50	10.30	3.6	3.4
7	Carlisle	Y	9,300	8,600	3.6	3.4	7.50	7.50	2.7	2.6
8	Chelmsford	C	17,100	17,300	10.5	10.6	11.80	11.70	3.7	3.6
9	Chester	Y	15,400	16,100	9.7	9.9	12.10	11.80	3.8	3.6
10	Chichester	C	21,100	20,700	11.2	11.9	10.20	11.10	3.1	3.3
11	Coventry	C	7,600	7,500	4.1	4.3	10.50	11.00	3.5	3.5
12	Derby	C	8,000	8,100	4.0	3.7	9.60	8.80	3.4	3.0
13	Durham	Y	7,900	8,000	3.3	3.7	8.00	9.00	3.1	3.4
14	Ely	C	7,800	8,000	4.2	4.3	10.30	10.40	3.1	3.1
15	Exeter	C	14,500	13,800	6.0	6.2	7.90	8.60	2.9	3.1
16	Gloucester	C	11,500	10,000	4.9	5.0	8.30	9.60	2.5	2.9
17	Guildford	C	14,500	14,900	11.9	12.8	15.70	16.50	3.3	3.4
18	Hereford	C	6,400	6,900	2.1	2.2	6.40	6.10	2.2	2.0
19	Leicester	C	10,100	9,300	4.0	4.6	7.70	9.50	2.7	3.3
20	Lichfield	C	17,000	16,900	7.9	8.0	9.00	9.10	3.4	3.4
21	Lincoln	C	9,400	9,600	3.4	3.5	6.90	6.90	2.5	2.5
22	Liverpool	Y	9,900	10,100	5.1	5.3	9.90	10.10	3.8	3.8
23	London	C	25,500	28,200	26.8	27.7	20.20	18.90	4.5	4.1
24	Manchester	Y	13,100	12,200	5.9	6.2	8.60	9.80	3.3	3.7
25	Newcastle	Y	7,700	7,800	3.1	3.2	7.70	7.90	2.8	2.8
26	Norwich	C	9,600	9,800	4.1	4.1	8.10	8.10	3.0	2.9
27	Oxford	C	28,500	27,500	18.8	18.3	12.70	12.80	3.1	3.1
28	Peterborough	C	9,700	9,300	4.6	4.6	9.20	9.50	3.0	3.0
29	Portsmouth	C	7,100	7,000	3.4	3.5	9.30	9.50	3.1	3.1
30	Ripon & Leeds	Y	7,600	7,000	3.7	3.7	9.20	10.30	3.0	3.4

**Figure 10: Weekly Planned Giving per Subscriber Quintiles**



Diocese no.	Diocese	Subscribers		Amount (net)		Weekly average per subscriber		Weekly average per subscriber as % of income <sup>2</sup>		
				£ millions		£ per person		%		
		2011	2012	2011	2012	2011	2012	2011	2012	
31	Rochester	C	13,400	12,700	9.0	9.0	12.90	13.60	3.5	3.6
32	St. Albans	C	15,900	16,000	9.8	10.2	11.80	12.20	3.1	3.2
33	St. Edms & Ipswich	C	9,700	9,600	4.0	4.1	7.90	8.20	2.5	2.6
34	Salisbury	C	18,800	19,600	7.8	8.0	8.00	7.90	2.5	2.4
35	Sheffield	Y	6,400	6,400	4.9	5.6	14.90	16.80	6.0	6.6
36	Sodor & Man <sup>1</sup>	Y	100	300	0.1	0.2	13.70	12.50	-	-
37	Southwark	C	18,600	18,400	13.5	13.8	14.00	14.40	3.5	3.5
38	Southwell & Nottingham	Y	11,000	10,600	4.9	5.1	8.50	9.10	3.1	3.4
39	Truro	C	5,400	5,100	2.0	2.0	7.10	7.40	2.8	2.9
40	Wakefield	Y	7,200	6,800	3.5	3.4	9.20	9.50	3.5	3.6
41	Winchester	C	14,200	13,900	8.4	8.6	11.30	12.00	3.7	3.8
42	Worcester	C	7,100	6,800	3.6	3.6	9.80	10.20	3.5	3.5
43	York	Y	13,200	13,700	5.7	6.0	8.40	8.50	3.1	3.0
	Diocese Average		11,507	11,400	6.4	6.6	10.30	11.10	3.4	3.4
	Totals Province of Canterbury	C	367,900	365,100	213.7	218.6	11.20	11.50	3.5	3.5
	Totals Province of York	Y	126,800	125,500	62.0	64.2	9.40	9.80	3.4	3.6
	Totals CHURCH OF ENGLAND		494,700	490,600	275.7	282.9	10.70	11.10	3.4	3.4

1 Figures for Sodor and Man are not strictly comparable with those for other dioceses because of different income tax arrangements in the Isle of Man.

2 Based on HMRC data of tax payer and non tax payer income for the diocese (Church of England Finance / Resources). Income figures for Sodor and Man were not available and were therefore excluded when calculating the York and Church of England averages.

Notes \* Tax efficient planned giving includes regular Gift Aid donations.

\* Unrestricted income is income that may be used by the PCC for general church expenses. Restricted income is income which may not be used for any purpose other than as specified by the donor. (Income which 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.)

### Diocese Planned Giving Summary

Increases in the level of giving, mitigated the effect of a decreased number of planned givers. The number of tax-efficient planned givers dropped by 0.8% to 490,600 in 2012.

Tax efficient giving as a proportion of local income is highest in Sheffield (6.6%) and lowest in Hereford (2.0%). The weekly average across the country was 3.4%, the same as in 2011.

The average tax efficient (including gift aid) giving is equivalent to £11.10 per week per subscriber, this is an increase of £0.40 compared to 2011, despite the end of transitional relief in 2012.

#### 4: Diocese Unrestricted Voluntary Giving 2012

**Table 12: Parochial Church Councils Unrestricted Voluntary Giving 2012 (with 2011 figures in italics and brackets)**

Provinces of Canterbury and York (excluding Europe and Cathedrals)

Diocese	Province	Tax efficient planned giving	All other giving <sup>2</sup>	Total direct giving		% of direct giving which is planned tax efficient <sup>1</sup>		Direct giving per week per Electoral Roll member		Income tax on planned giving <sup>1</sup>	Other voluntary income <sup>5</sup>	Voluntary income <sup>6</sup>		2012 direct giving as % weekly income <sup>4</sup>	
				£ millions		%		£ per person				£ millions		%	
				2012	2011	2012	2011	2012	2011			2012	2011		
1	Bath & Wells	C	7.5	3.7	11.2	<i>(11.1)</i>	67	<i>(63)</i>	6.10	<i>(6.00)</i>	2.0	1.2	14.5	<i>(14.7)</i>	1.9
2	Birmingham	C	5.3	1.8	7.1	<i>(7.2)</i>	75	<i>(72)</i>	8.10	<i>(8.20)</i>	1.3	0.6	9.0	<i>(9.2)</i>	3.1
3	Blackburn	Y	5.6	3.0	8.6	<i>(8.6)</i>	66	<i>(65)</i>	5.00	<i>(5.00)</i>	1.5	0.9	11.0	<i>(11.3)</i>	1.9
4	Bradford	Y	2.9	1.4	4.3	<i>(4.4)</i>	67	<i>(65)</i>	7.60	<i>(7.60)</i>	0.8	0.4	5.5	<i>(5.8)</i>	2.9
5	Bristol	C	5.0	2.1	7.1	<i>(7.1)</i>	71	<i>(72)</i>	8.60	<i>(8.60)</i>	1.4	0.7	9.1	<i>(9.2)</i>	2.7
6	Canterbury	C	5.2	2.3	7.5	<i>(7.6)</i>	69	<i>(69)</i>	7.20	<i>(7.10)</i>	1.4	1.2	10.1	<i>(10.0)</i>	2.4
7	Carlisle	Y	3.3	2.1	5.4	<i>(5.6)</i>	61	<i>(61)</i>	5.00	<i>(5.30)</i>	0.9	0.9	7.2	<i>(7.5)</i>	1.7
8	Chelmsford	C	10.3	4.9	15.2	<i>(14.9)</i>	67	<i>(67)</i>	6.20	<i>(6.20)</i>	2.8	2.1	20.1	<i>(20.0)</i>	1.9
9	Chester	Y	9.6	4.1	13.7	<i>(13.5)</i>	70	<i>(70)</i>	5.70	<i>(5.60)</i>	2.5	1.1	17.2	<i>(17.1)</i>	1.7
10	Chichester	C	11.5	5.3	16.8	<i>(16.1)</i>	68	<i>(67)</i>	6.10	<i>(5.90)</i>	3.1	1.6	21.6	<i>(21.3)</i>	1.8
11	Coventry	C	4.2	1.9	6.1	<i>(5.9)</i>	69	<i>(69)</i>	6.70	<i>(6.60)</i>	1.1	0.6	7.8	<i>(7.6)</i>	2.1
12	Derby	C	3.6	2.2	5.8	<i>(5.8)</i>	62	<i>(64)</i>	6.40	<i>(6.30)</i>	1.0	1.0	7.8	<i>(7.9)</i>	2.2
13	Durham	Y	3.7	2.5	6.2	<i>(5.8)</i>	59	<i>(56)</i>	5.50	<i>(4.80)</i>	1.0	0.9	8.1	<i>(7.7)</i>	2.1
14	Ely	C	4.1	2.4	6.4	<i>(6.1)</i>	63	<i>(66)</i>	6.50	<i>(6.10)</i>	1.1	0.8	8.3	<i>(8.2)</i>	1.9
15	Exeter	C	6.0	3.4	9.4	<i>(9.1)</i>	64	<i>(64)</i>	6.10	<i>(5.70)</i>	1.6	1.8	12.8	<i>(12.7)</i>	2.2
16	Gloucester	C	4.9	2.8	7.7	<i>(7.7)</i>	64	<i>(62)</i>	6.20	<i>(6.20)</i>	1.3	1.0	10.0	<i>(10.2)</i>	1.9
17	Guildford	C	12.2	3.4	15.6	<i>(14.8)</i>	78	<i>(77)</i>	10.00	<i>(9.40)</i>	3.2	0.9	19.7	<i>(18.6)</i>	2.1
18	Hereford	C	2.1	1.6	3.7	<i>(3.7)</i>	57	<i>(55)</i>	4.20	<i>(4.10)</i>	0.7	1.2	5.5	<i>(5.5)</i>	1.4
19	Leicester	C	4.6	1.6	6.2	<i>(5.7)</i>	74	<i>(69)</i>	6.90	<i>(6.40)</i>	1.2	0.7	8.1	<i>(7.7)</i>	2.4
20	Lichfield	C	7.8	4.4	12.2	<i>(11.8)</i>	64	<i>(65)</i>	5.20	<i>(5.10)</i>	2.0	1.7	15.9	<i>(15.9)</i>	1.9
21	Lincoln	C	3.4	2.5	5.9	<i>(5.7)</i>	57	<i>(58)</i>	4.60	<i>(4.20)</i>	0.9	1.4	8.2	<i>(7.9)</i>	1.7
22	Liverpool	Y	5.1	3.2	8.3	<i>(8.1)</i>	61	<i>(61)</i>	5.60	<i>(5.40)</i>	1.3	0.9	10.5	<i>(10.4)</i>	2.1
23	London	C	26.3	15.1	41.4	<i>(38.0)</i>	64	<i>(67)</i>	11.60	<i>(9.40)</i>	6.9	4.9	53.2	<i>(49.3)</i>	2.5
24	Manchester	Y	6.0	3.3	9.3	<i>(9.2)</i>	65	<i>(63)</i>	5.40	<i>(5.30)</i>	1.6	1.3	12.1	<i>(12.0)</i>	2.1
25	Newcastle	Y	3.0	1.3	4.4	<i>(4.3)</i>	70	<i>(69)</i>	5.30	<i>(5.10)</i>	0.8	0.6	5.7	<i>(5.7)</i>	1.9
26	Norwich	C	4.1	2.8	6.9	<i>(6.8)</i>	59	<i>(58)</i>	7.40	<i>(7.00)</i>	1.2	1.5	9.7	<i>(9.8)</i>	2.6
27	Oxford	C	17.0	7.4	24.4	<i>(24.8)</i>	70	<i>(70)</i>	8.40	<i>(8.60)</i>	4.6	2.5	31.5	<i>(32.3)</i>	2.0
28	Peterborough	C	4.5	2.1	6.6	<i>(6.3)</i>	68	<i>(71)</i>	6.50	<i>(6.20)</i>	1.2	1.1	8.9	<i>(8.7)</i>	2.0

Diocese	Province	Tax efficient planned giving	All other giving <sup>2</sup>	Total direct giving		% of direct giving which is planned tax efficient <sup>1</sup>		Direct giving per week per Electoral Roll member		Income tax on planned giving <sup>1</sup>	Other voluntary income <sup>5</sup>	Voluntary income <sup>6</sup>		2012 direct giving as % weekly income <sup>4</sup>	
				£ millions	£ millions	%	%	£ per person	£ per person			£ millions	£ millions	%	
29	Portsmouth	C	3.4	1.6	5.0	(4.8)	67	(70)	5.70	(5.40)	0.9	0.7	6.6	(6.4)	1.9
30	Ripon & Leeds	Y	3.6	1.8	5.4	(5.4)	67	(67)	6.60	(6.30)	0.9	0.7	7.0	(7.1)	2.2
31	Rochester	C	8.6	3.5	12.1	(12.0)	71	(72)	7.80	(7.70)	2.2	1.1	15.4	(15.4)	2.1
32	St. Albans	C	9.8	3.8	13.6	(13.7)	72	(70)	6.80	(6.80)	2.6	1.4	17.6	(17.7)	1.8
33	St. Edms & Ipswich	C	3.8	2.1	5.9	(5.8)	65	(63)	5.10	(4.90)	1.1	1.0	8.0	(8.0)	1.6
34	Salisbury	C	7.5	3.8	11.3	(11.0)	66	(66)	5.40	(5.20)	2.2	1.6	15.2	(14.9)	1.6
35	Sheffield	Y	5.1	2.0	7.1	(6.2)	72	(70)	7.60	(6.60)	1.3	0.6	9.0	(8.0)	3.0
36	Sodor & Man <sup>3</sup>	Y	0.2	0.5	0.7	(0.7)	27	(12)	5.80	(5.40)	0.0	0.2	0.8	(.8)	-
37	Southwark	C	13.4	6.9	20.3	(20.3)	66	(63)	8.00	(7.80)	3.7	1.4	25.4	(25.4)	1.9
38	Southwell & Nottingham	Y	4.9	1.9	6.8	(6.6)	72	(72)	6.80	(6.60)	1.3	1.0	9.1	(8.8)	2.5
39	Truro	C	1.9	1.5	3.4	(3.3)	56	(58)	4.30	(4.20)	0.6	0.7	4.6	(4.5)	1.7
40	Wakefield	Y	3.3	1.9	5.2	(5.2)	64	(65)	5.50	(5.40)	0.9	1.0	7.1	(7.2)	2.1
41	Winchester	C	8.4	4.2	12.5	(12.7)	67	(64)	6.30	(6.40)	2.2	1.4	16.2	(16.5)	2.0
42	Worcester	C	3.5	1.9	5.4	(5.4)	64	(65)	5.90	(5.70)	0.9	0.9	7.3	(7.2)	2.0
43	York	Y	5.8	3.8	9.5	(9.2)	60	(59)	5.50	(5.20)	1.6	1.5	12.6	(12.3)	2.0
	Diocese Average		6.3	3.2	9.5	(9.3)	65	(66)	6.70	(6.40)	1.7	1.2	12.4	(12.2)	2.1
	Total Province of Canterbury	C	209.7	103.2	312.9	(305.2)	67	(67)	7.00	(6.70)	56.4	38.7	408.0	(403.0)	2.0
	Total Province of York	Y	62.1	32.8	94.9	(92.8)	65	(65)	5.80	(5.60)	16.4	11.9	123.1	(121.8)	2.0
	Total Church of England		271.8	136.0	407.8	(398.0)	67	(66)	6.70	(6.40)	72.8	50.6	531.1	(524.7)	2.0

### Diocese Unrestricted Voluntary Giving Summary

The weekly amount of unrestricted money donated to parishes via direct giving per Electoral Roll member varies across the country from £4.20 in Hereford to £11.60 in London.

Church members in the diocese of Birmingham gave the highest proportion of their weekly income (3.1%), whereas, members in the diocese of Hereford gave the lowest proportion of their earnings (1.4%).

1 Gift Aid and covenants

2 Includes collections at services other planned giving and recurring giving and all non recurring giving (including special appeals)

3 Figures for Sodor and Man are not strictly comparable with those for other dioceses because of difference income tax arrangements in the Isle of Man.

4 Based on HMRC data of tax payer and non tax payer income for the diocese (Church of England Finance / Resources). Income figures for Sodor and Man were not available and were therefore excluded when calculating the York and Church of England averages.

5 Income from recurring grants and fundraising

6 "Voluntary income" = "direct giving" plus "other voluntary income" (see definitions and notes)

## 5: Diocese Regular Expenditure 2011 and 2012

**Table 13: Parochial Church Councils Regular Expenditure 2011 and 2012**

Provinces of Canterbury and York (excluding Europe and Cathedrals)

Diocese no.	Diocese	Province	Charitable donations		Church activities and administration		Fundraising		Regular expenditure <sup>1</sup>		Charitable donations as percentage of regular expenditure		Weekly average regular expenditure per Electoral Roll member	
			£millions		£ millions		£ millions		£ millions		%		£ per person	
			2011	2012	2011	2012	2011	2012	2011	2012	2011	2012	2011	2012
1	Bath & Wells	C	1.4	1.3	17.3	17.9	0.3	0.4	19.0	19.6	7.5	6.6	10.40	10.70
2	Birmingham	C	0.9	0.9	13.2	12.8	0.1	0.2	14.1	13.9	6.1	6.8	16.10	15.80
3	Blackburn	Y	0.6	0.6	14.6	14.6	0.2	0.3	15.5	15.4	3.9	3.8	9.00	9.00
4	Bradford	Y	0.5	0.5	7.2	7.2	0.1	0.1	7.8	7.8	6.3	6.0	13.50	13.80
5	Bristol	C	1.2	1.2	11.0	11.3	0.2	0.2	12.4	12.7	9.8	9.4	15.00	15.50
6	Canterbury	C	0.7	0.7	11.6	13.1	0.2	0.2	12.5	14.0	5.5	5.0	11.80	13.30
7	Carlisle	Y	0.5	0.5	8.8	8.9	0.1	0.2	9.4	9.6	5.6	4.9	8.90	8.90
8	Chelmsford	C	1.7	1.5	27.9	28.4	0.4	0.5	30.0	30.4	5.6	5.0	12.40	12.40
9	Chester	Y	1.8	1.4	20.8	21.7	0.3	0.3	22.8	23.4	7.7	6.2	9.50	9.80
10	Chichester	C	2.0	1.7	25.2	26.2	0.4	0.4	27.5	28.3	7.1	5.9	10.10	10.20
11	Coventry	C	0.8	0.7	10.1	10.5	0.1	0.2	11.1	11.4	7.1	6.1	12.30	12.60
12	Derby	C	0.7	0.6	9.7	9.5	0.2	0.1	10.5	10.2	6.3	5.5	11.30	11.30
13	Durham	Y	0.4	0.4	10.0	10.4	0.1	0.1	10.8	10.9	4.2	3.9	9.00	9.70
14	Ely	C	0.8	0.7	9.9	10.0	0.2	0.2	10.9	10.9	7.2	6.3	10.90	11.10
15	Exeter	C	0.9	0.9	15.7	16.5	0.3	0.4	17.0	17.8	5.4	5.0	10.70	11.40
16	Gloucester	C	0.9	0.8	12.1	12.7	0.3	0.2	13.2	13.7	6.8	5.7	10.60	10.90
17	Guildford	C	2.3	2.3	22.6	24.0	0.2	0.3	25.1	26.6	9.1	8.7	16.10	17.10
18	Hereford	C	0.4	0.3	6.8	7.0	0.1	0.2	7.4	7.5	5.9	4.7	8.20	8.60
19	Leicester	C	0.5	0.6	9.5	9.8	0.2	0.1	10.2	10.5	5.0	5.8	11.40	11.60
20	Lichfield	C	1.2	1.1	20.7	20.9	0.4	0.4	22.3	22.4	5.3	4.9	9.60	9.60
21	Lincoln	C	0.5	0.5	9.4	9.9	0.2	0.3	10.1	10.7	5.2	4.8	7.60	8.40
22	Liverpool	Y	0.9	0.9	14.6	15.0	0.3	0.3	15.9	16.2	5.6	5.8	10.60	10.90
23	London	C	6.9	6.0	71.9	79.0	1.4	1.6	80.2	86.5	8.6	6.9	19.90	24.20
24	Manchester	Y	0.8	0.9	14.9	15.4	0.3	0.3	16.0	16.5	5.1	5.2	9.30	9.60
25	Newcastle	Y	0.4	0.4	7.4	7.6	0.1	0.1	7.9	8.1	4.9	4.5	9.30	9.80
26	Norwich	C	0.6	0.6	11.1	11.5	0.3	0.3	12.0	12.4	4.9	4.6	12.40	13.20
27	Oxford	C	3.9	3.5	38.3	38.3	0.5	0.8	42.7	42.5	9.1	8.2	14.70	14.70
28	Peterborough	C	0.5	0.5	10.0	10.4	0.2	0.2	10.7	11.1	5.0	4.4	10.70	11.00
29	Portsmouth	C	0.4	0.4	8.7	8.7	0.1	0.2	9.2	9.3	4.2	4.0	10.50	10.50
30	Ripon & Leeds	Y	0.6	0.5	9.5	9.5	0.1	0.1	10.2	10.1	5.9	5.1	12.00	12.50
31	Rochester	C	1.9	1.8	19.8	14.6	0.4	0.3	23.8	16.7	8.0	10.8	15.20	10.80



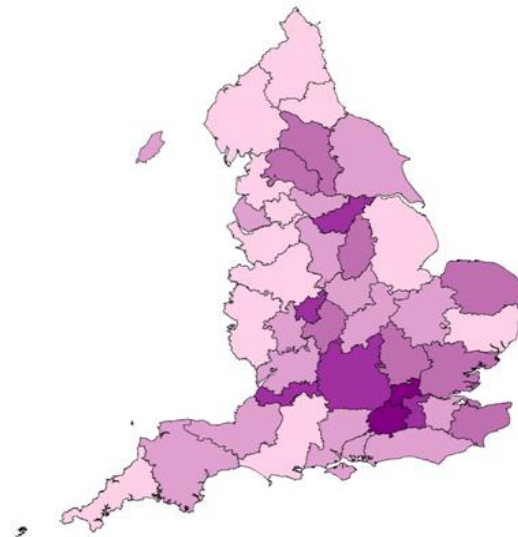
Diocese no.	Diocese	Province	Charitable donations		Church activities and administration		Fundraising		Regular expenditure <sup>1</sup>		Charitable donations as percentage of regular expenditure		Weekly average regular expenditure per Electoral Roll member	
			£millions		£ millions		£ millions		£ millions		%		£ per person	
			2011	2012	2011	2012	2011	2012	2011	2012	2011	2012	2011	2012
32	St. Albans	C	2.5	2.2	21.0	21.5	0.3	0.3	23.8	24.0	10.7	9.1	11.80	12.00
33	St. Edms & Ipswich	C	0.5	0.5	10.3	10.3	0.4	0.3	11.2	11.1	4.6	4.4	9.40	9.60
34	Salisbury	C	1.2	1.3	17.5	18.5	0.3	0.5	19.0	20.3	6.3	6.3	9.00	9.70
35	Sheffield	Y	0.6	0.8	10.5	12.2	0.1	0.1	11.2	13.1	5.6	5.9	11.90	14.00
36	Sodor & Man	Y	0.1	0.1	1.1	1.2	*	*	1.2	1.3	5.4	6.2	9.10	11.00
37	Southwark	C	2.4	2.7	32.6	33.7	0.8	0.5	35.9	36.9	6.8	7.2	13.80	14.70
38	Southwell & Nottingham	Y	0.7	0.6	11.1	11.6	0.2	0.3	12.0	12.5	5.7	5.1	11.90	12.40
39	Truro	C	0.2	0.2	6.0	6.1	0.1	0.1	6.3	6.4	3.0	3.0	7.90	8.20
40	Wakefield	Y	0.4	0.5	9.9	9.5	0.3	0.3	10.6	10.3	4.0	5.3	10.90	10.80
41	Winchester	C	1.2	1.2	20.0	19.8	0.4	0.4	21.6	21.4	5.7	5.8	10.90	10.80
42	Worcester	C	0.5	0.5	9.1	9.5	0.2	0.2	9.7	10.2	4.8	4.8	10.20	11.00
43	York	Y	1.2	1.0	16.3	16.8	0.4	0.2	17.8	18.1	6.5	5.8	10.10	10.40
	Diocese Average		1.1	1.1	15.5	15.9	0.3	0.3	16.9	17.3	6.7	6.2	11.70	12.10
	Totals Province of Canterbury	C	39.5	37.1	509.0	522.7	9.0	9.8	559.2	569.6	7.1	6.5	12.30	12.70
	Totals Province of York	Y	9.5	9.1	156.7	161.6	2.6	2.7	169.1	173.4	5.6	5.3	10.10	10.50
	<b>Totals CHURCH OF ENGLAND</b>		<b>49.0</b>	<b>46.2</b>	<b>665.7</b>	<b>684.3</b>	<b>11.6</b>	<b>12.5</b>	<b>728.3</b>	<b>743.0</b>	<b>6.7</b>	<b>6.2</b>	<b>11.70</b>	<b>12.10</b>

Figure 11: Weekly Diocesan Expenditure Quintiles

**Diocese Regular Expenditure Summary**

The average expenditure per Electoral Roll member is £12.10 per person per week in 2012, an increase of £0.40 since 2011.

Expenditure per Electoral Roll member varies widely across the country, the diocese with the lowest PCCs expenditure per week was Truro (£8.20), whilst the highest was London (£24.20). These dioceses also had the lowest and highest unrestricted recurring income per ER member respectively (see Table 10).



1 Regular expenditure = the total of ALL expenditure (including charitable giving) for the ordinary purposes of the PCC i.e. excluding only non-recurring items of capital expenditure and non-revenue items. "Recurring expenditure" includes donations to charities, parish share/quota, clergy expenses, church running costs, costs relating to trading, salaries and support costs. "Capital expenditure" includes major repairs, redecoration and new building work.

\* Sodor & Man fundraising costs were £10,000 in 2011 and £5,000 in 2012.

**Weekly diocesan expenditure in pounds**

16	to 24.20	(2)
14	to 16	(5)
12	to 14	(8)
10	to 12	(16)
8	to 10	(12)