

Parish Finance Statistics 2017

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Introduction by Dr Bev Botting – Head of Research and Statistics

Parish Finance accounts for a sizeable proportion of Church of England income and expenditure. The income received by the 12,400 local parishes across all of England is over £1 billion a year, supporting a Christian presence in every community. £700 million is spent on mission and ministry, both directly by parishes and through their contribution to diocesan parish share.

Parishes (which may contain more than one church) are unique institutions – not least financially. In the majority of cases, an annual report of each parish's financial activities is prepared for approval by the Parochial Church Council. Diocesan officers receive summaries for the parishes in their diocese. This report summarises and brings together financial information from parishes in 41 dioceses so that a national picture may be set alongside the diocesan and local picture; trends identified; planning and budgeting assisted; and projects and fundraising initiatives reviewed.

This is a huge undertaking, and my team and I am indebted to the thousands of people who each year make it possible by recording and sending off data. We continue working with parishes and dioceses to increase the returns rate and bring forward the reporting timescale. For 2017 data, returns were received from 84% of churches and progress made towards the goal of publishing aggregate financial information within a year of the end of the year to which it relates.

Because of the nature of the exercise, these are statistics – not financial statements. There is no single consolidated charitable or corporate entity to which the aggregate figures here refer. The figures have not been formally audited or independently examined (though they may be checked against figures which have). Instead, statistical checks have been applied and, where there remain gaps in reporting, estimating techniques used to give statistically-based confidence in the results.

Parish Finance - Summary

This report contains a national summary of the financial position of Church of England parishes in 2017, as measured through the annual Return of Parish Finance. To provide meaningful comparisons, data from 2008-2016 are also included. Summary parish finance statistics aggregated to diocesan level are included in an electronic appendix. This report does not include financial information from Cathedrals or from churches and chaplaincies in the Diocese in Europe.

Overview

Total income of Church of England parishes in 2017 was £1,070 million. The largest source of income was parish giving, which (together with tax recovered) accounted for £600 million (Figure 1).

Total expenditure of Church of England parishes in 2017 was £1,019 million. The largest call on expenditure was diocesan parish share, which accounted for £339 million (Figure 1).

Income and expenditure have both increased over the ten-year period 2008 – 2017, though not quite enough to keep pace with inflation. Income and expenditure rose between 2016 and 2017 but fell back slightly in real terms (Figure 2/Table 1).

Total income has exceeded total expenditure each year since 2012. In 2017, income exceeded expenditure by 5% (Figure 2/Table 1).

Income

Main sources of income remained broadly similar over the ten-year period 2008 – 2017. However:

- income from investments fell sharply from £58 million in 2008 to £31 million in 2010 as a result of the financial downturn: it stood at £44 million in 2017, accounting for 4% of total income (compared with 6% in 2008);
- income from trading activities accounted for 10% of total income in 2017 compared with 8% in 2008. Trading income fell back slightly from £113 million in 2016 to £112 million in 2017;
- legacy income accounted for 6% of total income - £60 million - in 2017 (Figure 3/Table 2).

Giving

Parish giving has risen each successive year from 2008 to 2017 but is worth around £30 million, or 5.5%, less in real terms (using CPIH to measure inflation) (Figure 4/Table 3).

Regular planned giving accounts for twice as much as collections and other forms of giving combined, accounting for over a third of parishes' total income (over 40% when tax is recovered)(Figure 4/Table 3).

The average amount given by each planned giver continues to rise and the number of planned givers continues to fall. In 2017, just over half a million planned givers gave on average £13 a week in planned giving. This was 20% higher, in real terms, than the average giving figure ten years previously, but the number of planned givers was around 20% lower (Figure 5/Table 4).

Expenditure

Main calls on expenditure remained broadly similar over the ten-year period 2008 – 2017. However:

- salaries and staff accounted for 15% of total expenditure in 2017 compared with 13% in 2008. These costs (which generally exclude clergy stipends and housing but do include clergy expenses) totalled £149 million in 2017;
- in 2017, buildings and works costs accounted for 18% of total expenditure compared with 21% in 2008, but if “Other costs” are added the proportion of total expenditure is 21%. These “Other costs”, mainly of a capital nature (relating e.g. to site acquisition and loan finance) had prior to 2013 been disclosed in parish finance returns mainly under “Buildings and works” costs (Figure 6/Table 5).

To compare buildings and works related expenditure over the ten-year period 2008 - 2017, other costs mainly of a capital nature are combined with new building costs. In 2017, overall expenditure was 5% lower, in real terms, compared with in 2008, but 16% higher compared with in 2013. Over the five-year period 2013-2017, expenditure on church and other property repairs has risen by 15% in real terms and expenditure on new building and other capital-related costs by 17% (Figure 7/Table 6).

In the ten-year period to 2017, whilst clergy expenses fell in real terms, expenditure on salaries and other staff costs increased by over 25% in real terms (Figure 8/Table 7).

Parish-level Finance

There is considerable variation in parish income. In 2017, the 10% of parishes with the smallest income had a median income of £6,500; the 10% of parishes with the highest income had a median income of £282,000. The median income for all 12,365 parishes was £43,800 (Figure 9/Table 8).

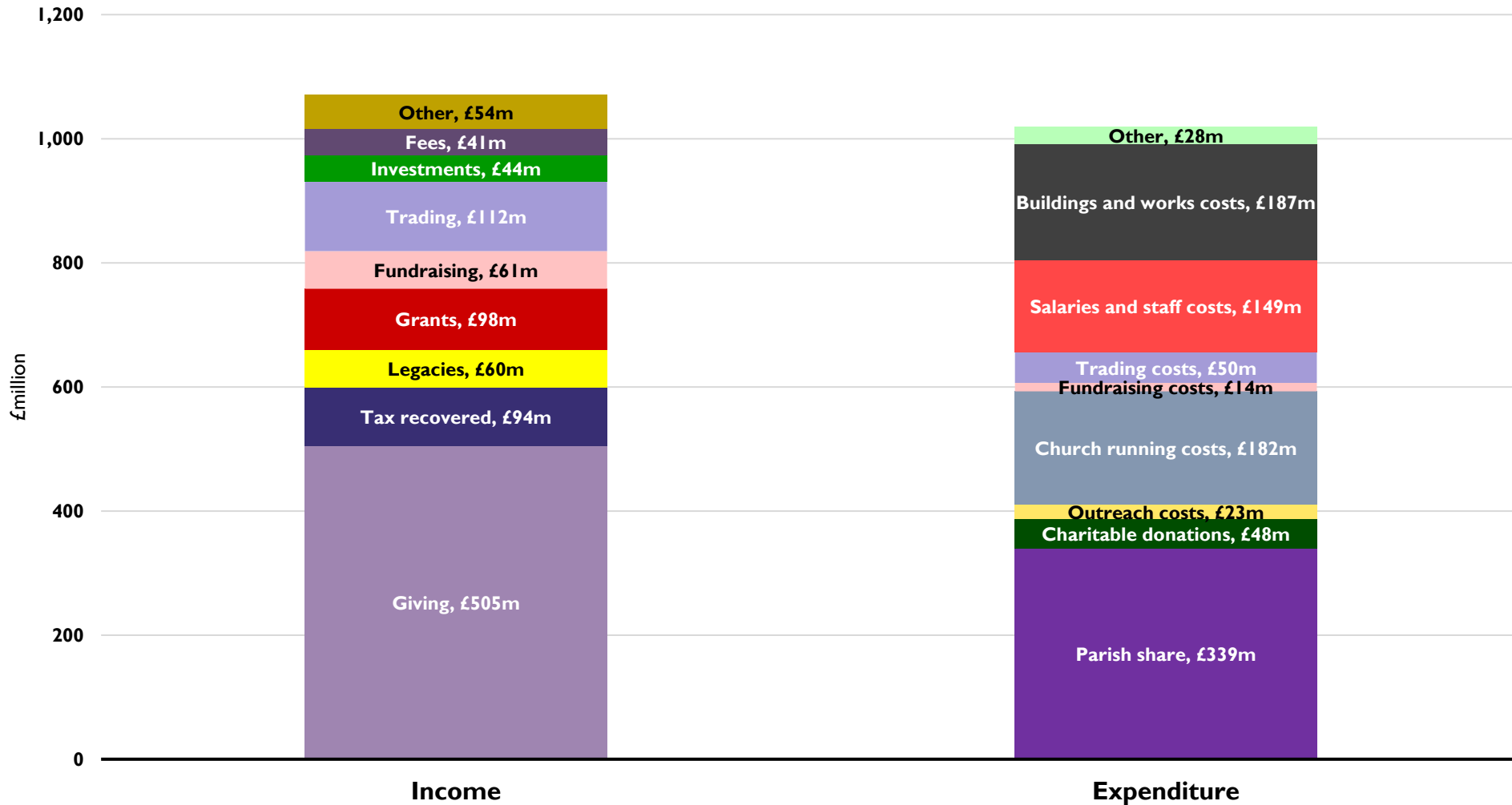
The 10% of parishes with the highest income accounted for 45% of all parish income and 46% of planned giving, but only 29% of planned givers (meaning higher than average planned giving per giver). These 1,236 high-income parishes paid 31% of diocesan share contribution (Figure 9/Table 8).

Parishes vary in how much of their income they spend. 57% of parishes for which data were available in each of the three years 2015 to 2017 spent between 90% and 110% of the unrestricted income they received over that period (34% spent between 95% and 105%). 18% of parishes spent over 10% more than their unrestricted income and 25% of parishes spent 10% less or under. This may be because parishes are accelerating or deferring expenditure or utilising or building up reserves (Figure 10).

2017 Overview

In 2017 total income of Church of England parishes was £1,070 million and total expenditure £1,019 million. The largest source of income was parish giving, which (together with tax recovered) accounted for £600 million. The largest call on expenditure was diocesan parish share, which accounted for £339 million

Figure 1: Parish Income and Expenditure 2017



Ten Year Overview 2008 – 2017

Income and expenditure have both increased over the ten-year period 2008 – 2017, though not quite enough to keep pace with inflation. Total income has exceeded total expenditure each year since 2012. Income and expenditure both rose between 2016 and 2017 but fell back slightly in real terms. In 2017, income exceeded expenditure by 5%.

Figure 2a: 2008 - 2017 Income and Expenditure - Actuals

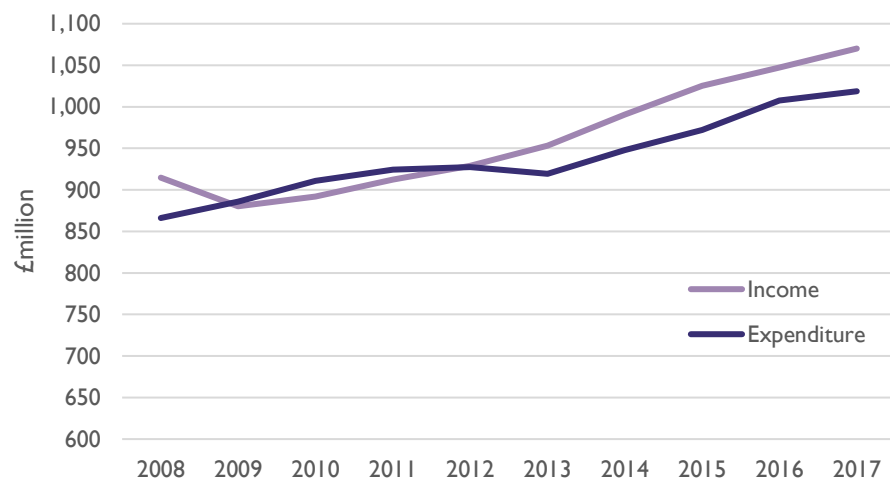


Figure 2b: 2008 - 2017 Income and expenditure - Real Terms

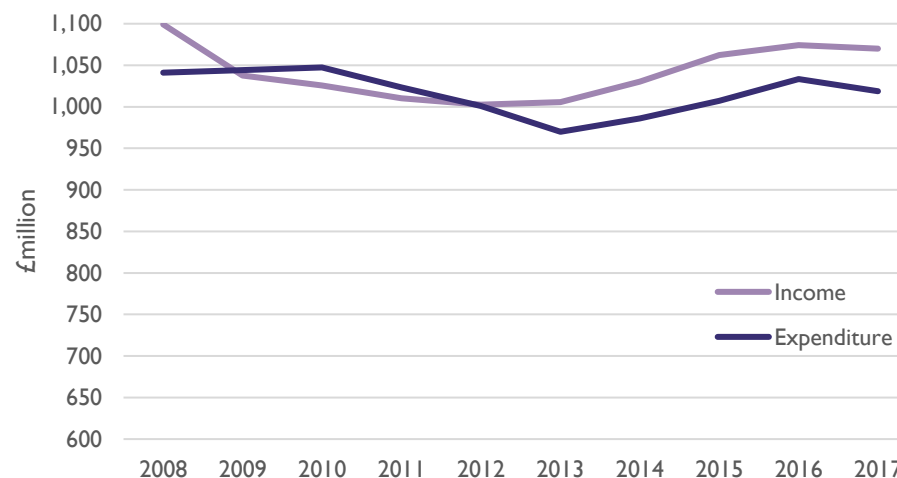


Table 1a: Income and Expenditure – Actuals

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Income £m	914.6	880.2	892.0	912.6	929.0	953.3	990.5	1,025.3	1,047.4	1,070.1
Expenditure £m	866.1	885.9	910.9	924.4	927.5	919.4	948.0	972.3	1,007.6	1,018.7
Net income £m	48.5	-5.7	-18.9	-11.8	1.5	33.9	42.5	53.0	39.8	51.4
Net income as % of income	5.3%	-0.6%	-2.1%	-1.3%	0.2%	3.6%	4.3%	5.2%	3.8%	4.8%

Table 1b: Income and Expenditure – Real Terms

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Income £m	1,099.2	1,037.5	1,025.7	1,010.1	1,002.6	1,005.7	1,030.3	1,062.2	1,074.4	1,070.1
Expenditure £m	1,041.0	1,044.1	1,047.4	1,023.2	1,001.0	969.9	986.1	1,007.3	1,033.5	1,018.7
Net income £m	58.2	-6.7	-21.7	-13.1	1.6	35.8	44.2	54.9	40.9	51.4
Net income as % of income	5.3%	-0.6%	-2.1%	-1.3%	0.2%	3.6%	4.3%	5.2%	3.8%	4.8%

Parish Income Ten Year Overview 2008 – 2017

Although main sources of income remained broadly similar over the ten-year period 2008 – 2017, income from investments fell sharply from 2008 to 2010 as a result of the financial downturn. In 2017 it stood at £44 million, accounting for 4% of total income, compared with 6% in 2008. Income from trading activities accounted for 10% of total income in 2017 compared with 8% in 2008; legacy income accounted for 6% of total income in 2017

Figure 3a: Income 2008 (actuals)

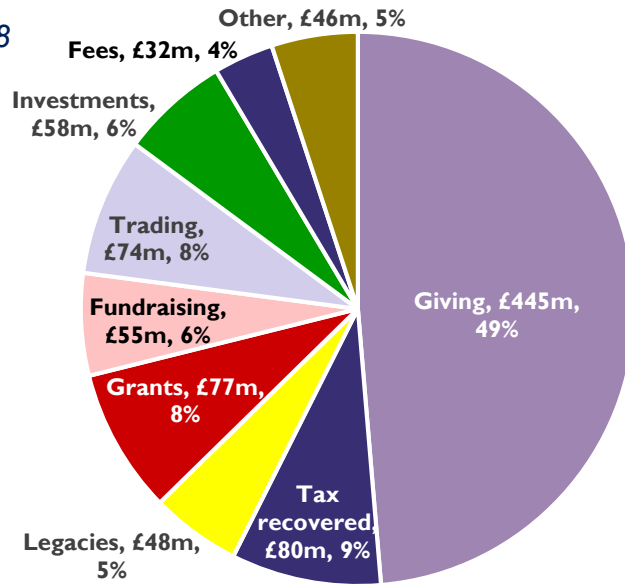


Figure 3b: Income 2017

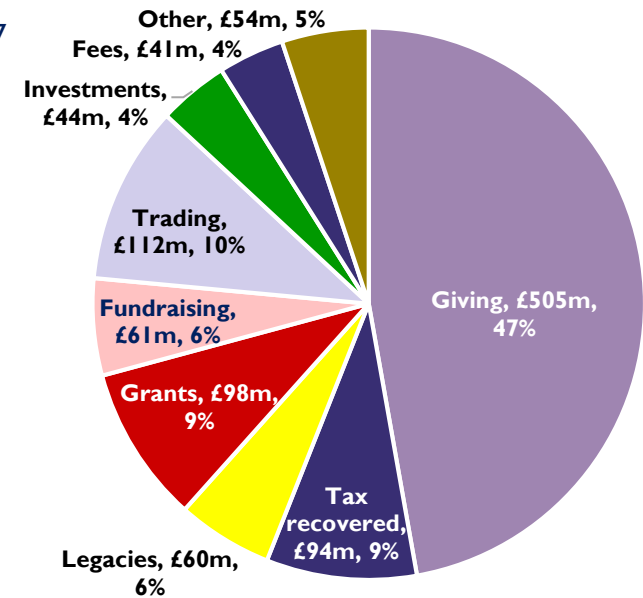


Table 2: Parish Income by Category 2008 – 2017 (£m actuals)

	Giving	Tax recovered	Legacies	Grants	Fundraising	Trading	Investments	Fees	Other	Total
2008	445.1	80.1	48.0	77.3	54.5	73.7	57.8	32.1	46.1	914.6
2009	446.2	82.1	42.7	68.8	53.9	78.0	34.1	32.7	41.6	880.2
2010	454.8	84.1	43.7	71.0	55.9	83.3	30.5	34.8	33.9	892.0
2011	463.3	82.8	44.1	69.0	59.3	90.1	32.9	34.4	36.6	912.6
2012	470.1	78.5	44.2	70.3	57.2	97.9	37.0	35.0	38.9	929.0
2013	475.1	79.8	49.6	72.0	58.3	97.7	37.9	40.4	42.4	953.3
2014	481.7	88.2	52.7	82.0	59.1	106.8	39.0	41.3	39.6	990.5
2015	491.9	91.2	54.6	88.2	61.4	110.7	38.4	44.2	44.9	1,025.3
2016	494.4	91.6	55.3	96.4	61.3	112.9	40.9	42.2	52.4	1,047.4
2017	505.3	94.3	60.0	98.4	60.8	111.8	43.7	41.4	54.4	1,070.1

Parish Giving Ten Year Overview 2008 – 2017

Parish giving has risen each successive year from 2008 to 2017 but is worth around £30 million, or 5.5%, less in real terms. Regular planned giving accounts for twice as much as collections and other forms of giving combined, accounting for over a third of parishes' total income (over 40% when tax is recovered)

Figure 4a: Giving 2008 - 2017 - Actuals

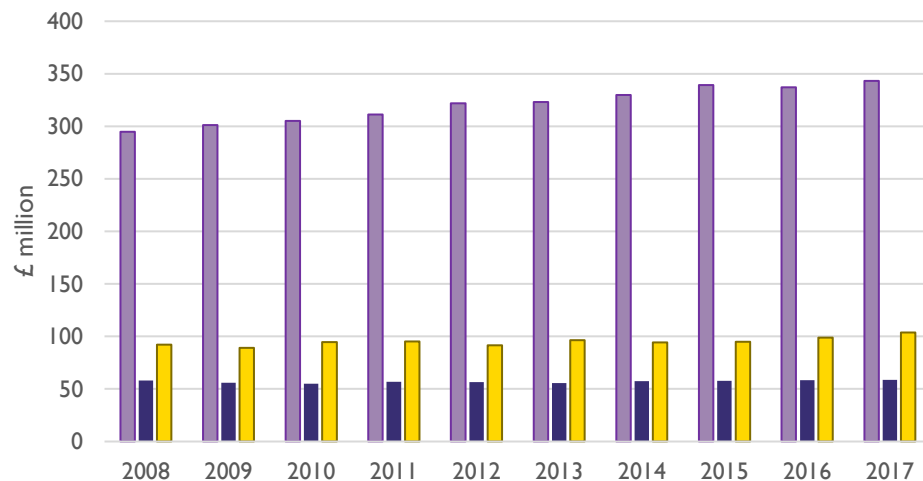


Figure 4b: Giving 2008 - 2017 - Real Terms

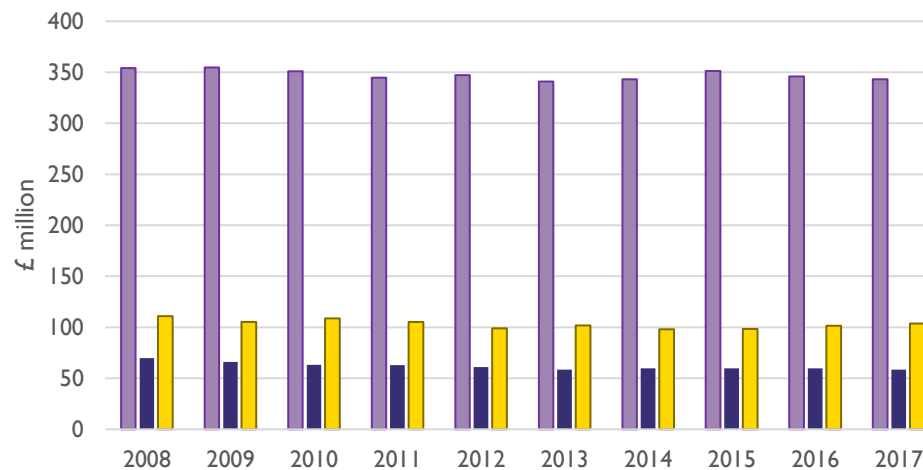


Table 3: Giving and Tax Recovered 2008 - 2017

■ Planned giving ■ Collections ■ Other giving

■ Planned giving ■ Collections ■ Other giving

	Planned giving		Collections		Other giving		All giving		Tax recovered	
	Actuals £m	Real Terms £m	Actuals £m	Real Terms £m	Actuals £m	Real Terms £m	Actuals £m	Real Terms £m	Actuals £m	Real Terms £m
2008	294.7	354.2	58.1	69.8	92.3	111.0	445.1	534.9	80.1	96.3
2009	301.0	354.8	55.9	65.9	89.3	105.2	446.2	526.0	82.1	96.8
2010	305.2	350.9	55.1	63.3	94.5	108.7	454.8	523.0	84.1	96.7
2011	311.4	344.6	56.8	62.8	95.1	105.3	463.3	512.8	82.8	91.6
2012	321.8	347.3	56.7	61.2	91.6	98.9	470.1	507.3	78.5	84.7
2013	323.1	340.9	55.6	58.7	96.4	101.7	475.1	501.3	79.8	84.2
2014	329.9	343.2	57.6	59.9	94.2	98.0	481.7	501.1	88.2	91.8
2015	339.1	351.3	57.8	59.8	95.0	98.4	491.9	509.6	91.2	94.5
2016	337.2	345.9	58.3	59.8	98.9	101.5	494.4	507.1	91.6	94.0
2017	343.1	343.1	58.6	58.6	103.7	103.7	505.3	505.3	94.3	94.3

Planned Giving Overview 2008 – 2017

The average amount given by each planned giver continues to rise and the number of planned givers continues to fall. In 2017, just over half a million planned givers gave on average £13 a week in planned giving. This was 20% higher, in real terms, than the average giving figure ten years previously, but the number of planned givers was around 20% lower

Figure 5: Weekly planned giving and Givers 2008 - 2017

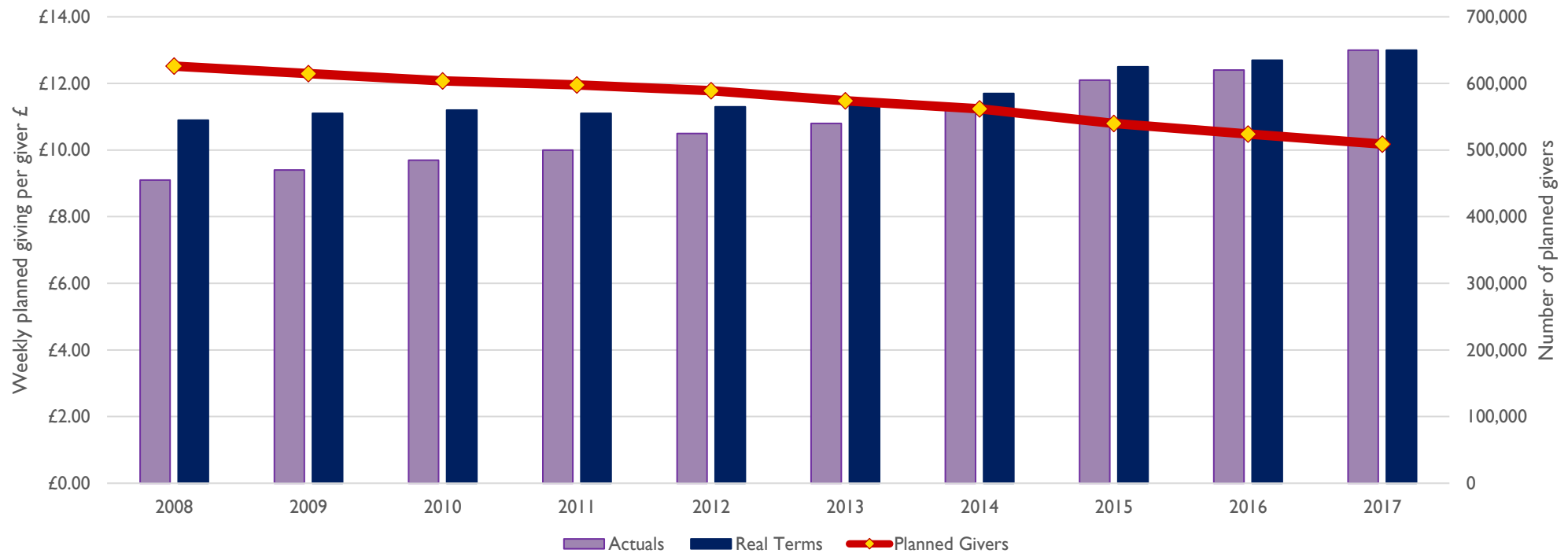


Table 4: Weekly planned giving per giver and Givers 2008 - 2017

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Weekly planned giving per giver (actuals)	£9.10	£9.40	£9.70	£10.00	£10.50	£10.80	£11.30	£12.10	£12.40	£13.00
Weekly Real Terms planned giving per giver	£10.90	£11.10	£11.20	£11.10	£11.30	£11.40	£11.70	£12.50	£12.70	£13.00
Planned Givers	626,000	615,000	604,000	598,000	589,000	574,000	562,000	540,000	524,000	509,000

Parish Expenditure Ten Year Overview 2008 – 2017

Calls on expenditure remained broadly similar over the ten-year period 2008 – 2017. Salaries and staff costs accounted for 15% of total expenditure in 2017 compared with 13% in 2008. Buildings and works costs accounted for 18% in 2017, but if “Other costs” are added the proportion of total expenditure rises to 21%. These “Other costs”, mainly of a capital nature (relating e.g. to site acquisition) had prior to 2013 been disclosed in parish finance returns mainly under "Buildings and works" costs

Figure 6a: Expenditure 2008 (actuals)

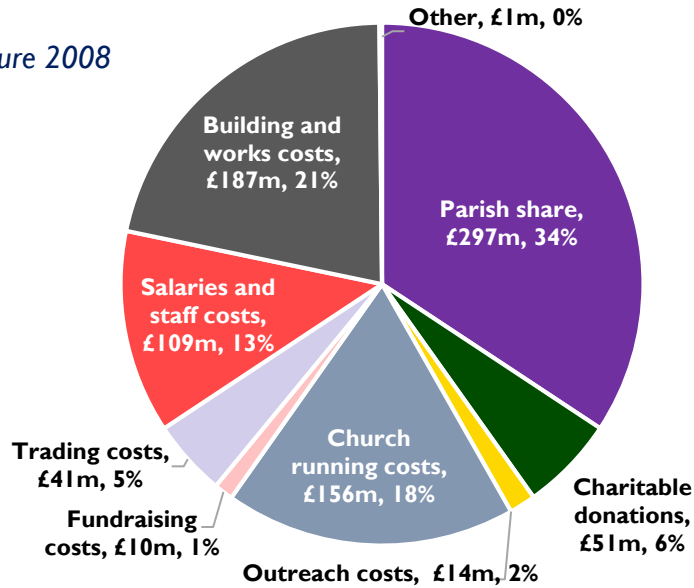


Figure 6b: Expenditure 2017

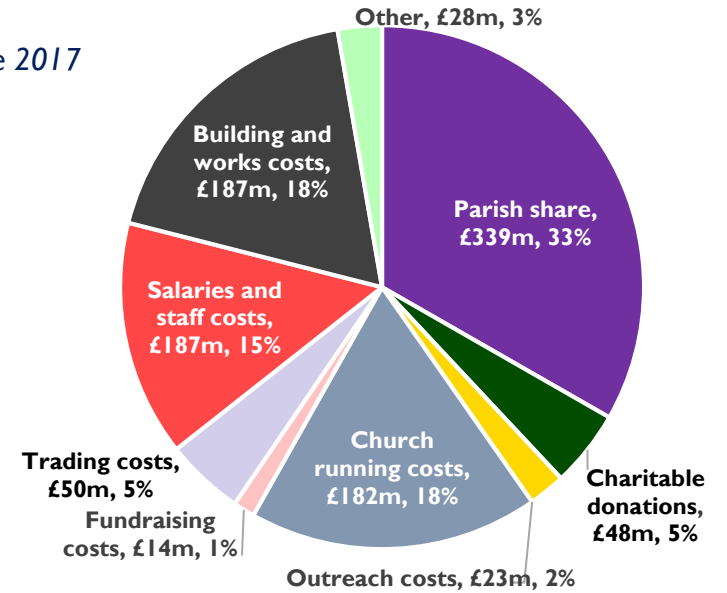


Table 5: Parish Expenditure by Category 2008–2017 (£m actuals)

	Parish share	Charitable donations	Outreach costs	Church running costs	Fundraising costs	Trading costs	Salaries and staff costs	Building and works costs	Other costs	Total
2008	297.0	50.8	14.1	155.9	10.2	40.9	108.9	186.8	1.4	866.1
2009	305.6	48.1	15.3	160.2	10.4	42.8	115.6	186.3	1.6	885.9
2010	308.7	48.2	16.3	165.0	11.7	43.9	118.6	196.8	1.9	910.9
2011	309.3	49.1	17.9	168.9	11.4	47.0	117.7	201.1	2.0	924.4
2012	313.2	46.2	18.9	179.8	12.5	49.1	122.5	185.3	0.0	927.5
2013	315.9	46.1	16.8	177.6	12.7	48.4	127.0	156.6	18.2	919.4
2014	320.8	46.3	20.7	175.9	12.4	46.2	134.5	169.4	21.8	948.1
2015	331.6	47.6	21.4	174.6	13.4	46.7	136.6	175.2	25.3	972.3
2016	335.6	46.4	23.0	177.8	13.2	49.4	140.7	194.8	26.7	1,007.7
2017	339.0	48.3	23.1	182.2	13.6	49.6	148.6	186.6	27.8	1,018.7

Buildings and Works Costs Ten Year Overview 2008 – 2017

To compare expenditure over the ten-year period 2008 - 2017, other costs of a mainly capital nature (such as those relating to site acquisition or loan finance) are included with new building costs. In 2017, overall expenditure was 5% lower, in real terms, compared with in 2008, but 16% higher compared with in 2013. Over the five-year period 2013-2017, expenditure on church and other property repairs has risen by 15% in real terms and expenditure on new building and other capital-related costs by 17%.

Figure 7a: Buildings and works costs 2008 - 2017 Actuals

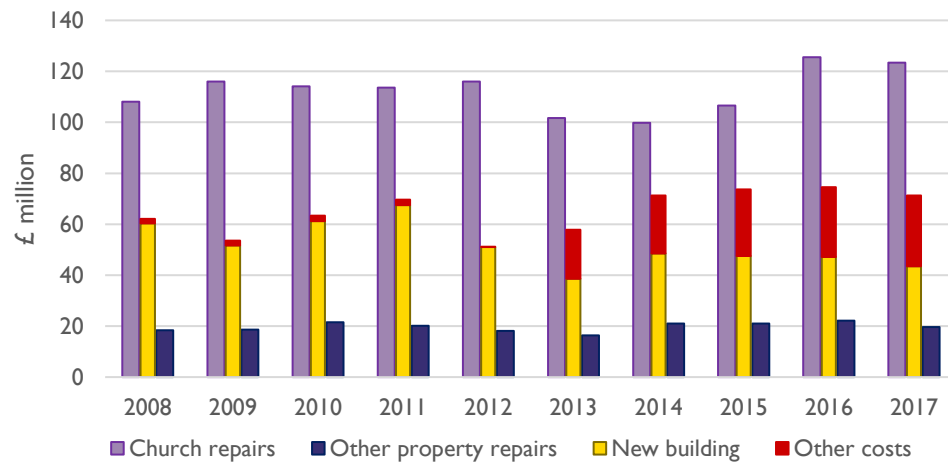


Figure 7b: Buildings and Works Costs 2008 - 2017 Real Terms

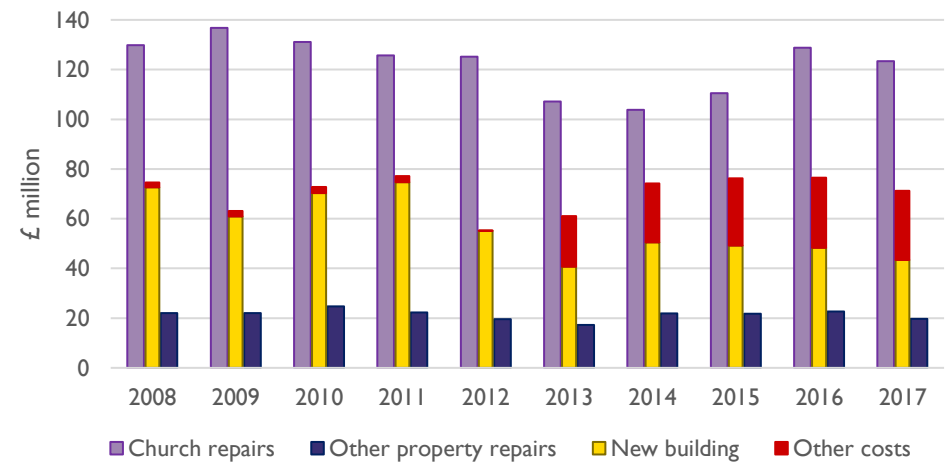


Table 6: Buildings and works Costs 2008–2017

	Church repairs		Other property repairs		New building		Total		Other costs (mainly capital)		Total with Other costs	
	Actuals £m	Real Terms £m	Actuals £m	Real Terms £m	Actuals £m	Real Terms £m	Actuals £m	Real Terms £m	Actuals £m	Real Terms £m	Actuals £m	Real Terms £m
2008	108.1	129.9	18.4	22.1	60.4	72.6	186.8	224.5	1.4	1.7	188.2	226.2
2009	116.0	136.7	18.7	22.0	51.7	60.9	186.3	219.6	1.6	1.9	187.9	221.5
2010	114.0	131.1	21.5	24.8	61.2	70.3	196.8	226.3	1.9	2.1	198.6	228.4
2011	113.6	125.7	20.1	22.3	67.5	74.7	201.1	222.6	2.0	2.2	203.1	224.8
2012	116.0	125.2	18.2	19.6	51.1	55.1	185.3	199.9	0.0	0.0	185.3	199.9
2013	101.6	107.2	16.4	17.3	38.6	40.7	156.6	165.2	18.2	19.2	174.8	184.5
2014	99.8	103.8	21.0	21.9	48.6	50.5	169.4	176.2	21.8	22.7	191.2	198.9
2015	106.6	110.5	21.1	21.8	47.5	49.2	175.2	181.5	25.3	26.2	200.4	207.6
2016	125.6	128.8	22.1	22.7	47.1	48.3	194.8	199.8	26.7	27.4	221.5	227.2
2017	123.4	123.4	19.7	19.7	43.4	43.4	186.6	186.6	27.8	27.8	214.3	214.3

Salaries and Staff Costs Ten Year Overview 2008 – 2017

In the ten-year period 2008 – 2017, whilst clergy expenses fell in real terms, expenditure on salaries and other staff costs increased by over 25% in real terms. Clergy expenses do not include the stipendiary costs of parish clergy which are met from diocesan common fund: parishes contribute to common fund through parish share

Figure 8a: Salaries and Staff Costs 2008 - 2017 Actuals

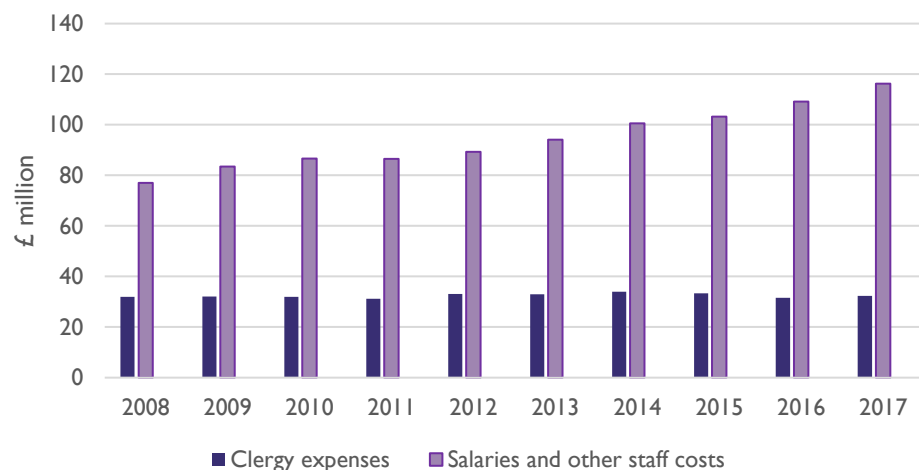


Figure 8b: Salaries and Staff Costs 2008 - 2017 Real Terms



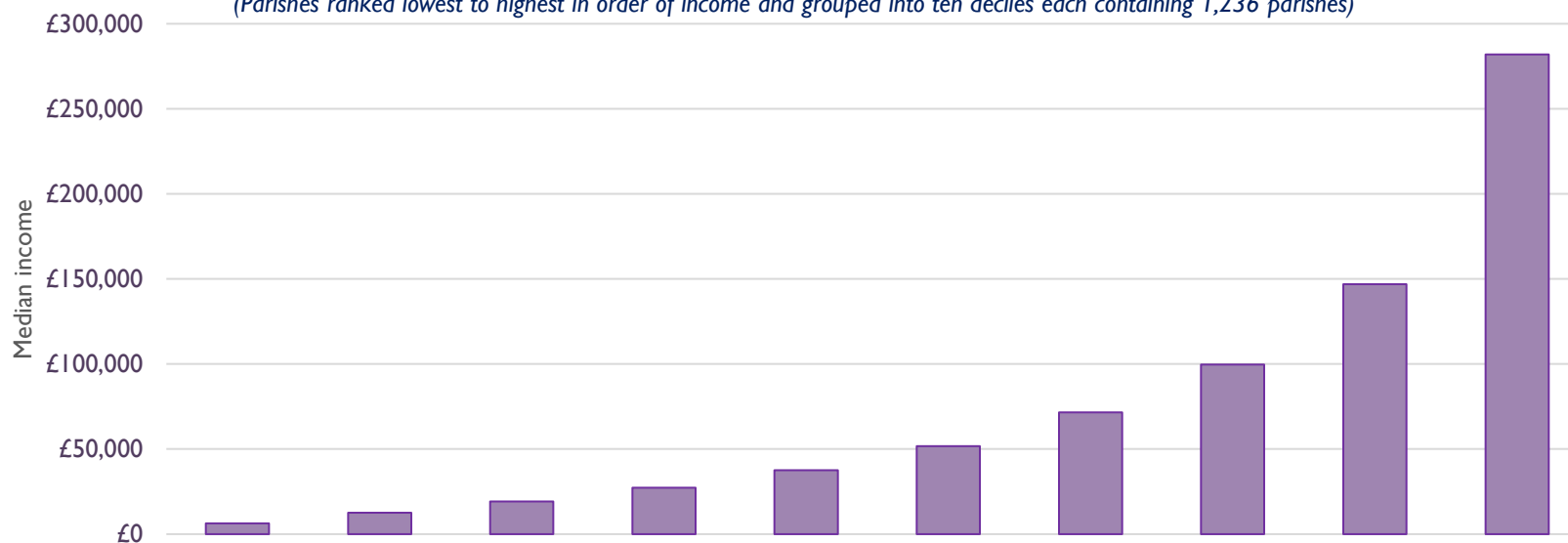
Table 7: Salaries and Staff Costs 2008 – 2017

	Clergy expenses		Salaries and other staff costs		Total	
	Actuals £m	Real Terms £m	Actuals £m	Real Terms £m	Actuals £m	Real Terms £m
2008	32.0	38.4	77.0	92.5	108.9	128.4
2009	32.1	37.8	83.5	98.4	115.6	132.9
2010	32.0	36.8	86.6	99.6	118.6	131.2
2011	31.2	34.6	86.5	95.7	117.7	127.0
2012	33.1	35.7	89.3	96.4	122.5	129.2
2013	33.0	34.8	94.0	99.2	127.0	132.1
2014	34.0	35.3	100.5	104.6	134.5	139.3
2015	33.4	34.6	103.3	107.0	136.6	140.2
2016	31.5	32.3	109.2	112.0	140.7	140.7
2017	32.4	32.4	116.2	116.2	148.5	148.5

Parish-level Finance 2017

There is considerable variation in parish income. In 2017, the 10% of parishes with the smallest income had a median income of £6,500; the 10% of parishes with the highest income had a median income of £282,000 and accounted for 45% of all parish income and 46% of planned giving, but only 29% of planned givers (meaning higher than average planned giving per giver). These 1,236 high-income parishes paid 31% of diocesan share contribution. The median income for all 12,365 parishes was £43,800

*Figure 9/Table 8: Parish Income 2017 - median per decile
(Parishes ranked lowest to highest in order of income and grouped into ten deciles each containing 1,236 parishes)*



Decile: 1 = Smallest 10% of parishes	1	2	3	4	5	6	7	8	9	10	All parishes
Lowest income £	Note 1	9,600	15,900	23,000	32,200	43,800	61,100	83,900	119,000	191,100	Note 1
Median income £ (shown in graph)	6,500	12,600	19,200	27,300	37,500	51,700	71,500	99,700	146,800	282,000	43,800
Highest income £	9,600	15,900	23,000	32,200	43,800	61,100	83,800	118,900	191,000	Note 2	Note 2
Total decile income £m*	8 (1%)	16 (1%)	24 (2%)	34 (3%)	47 (4%)	64 (6%)	89 (8%)	124 (12%)	185 (17%)	481 (45%)	1,070 (100%)
Total decile planned giving £m*	2 (1%)	4 (1%)	7 (2%)	10 (3%)	14 (4%)	20 (6%)	28 (8%)	41 (12%)	60 (18%)	157 (46%)	343 (100%)
Total decile parish share contribution £m*	3 (1%)	7 (2%)	10 (3%)	14 (4%)	19 (6%)	26 (8%)	37 (11%)	50 (15%)	67 (20%)	105 (31%)	339 (100%)
Total decile expenditure £m*	8 (1%)	16 (2%)	24 (2%)	34 (3%)	48 (5%)	65 (6%)	88 (9%)	123 (12%)	179 (18%)	433 (43%)	1,019 (100%)
Decile number of planned givers (000s)*	7 (1%)	14 (3%)	20 (4%)	26 (5%)	33 (6%)	43 (9%)	55 (11%)	71 (14%)	93 (18%)	147 (29%)	509 (100%)

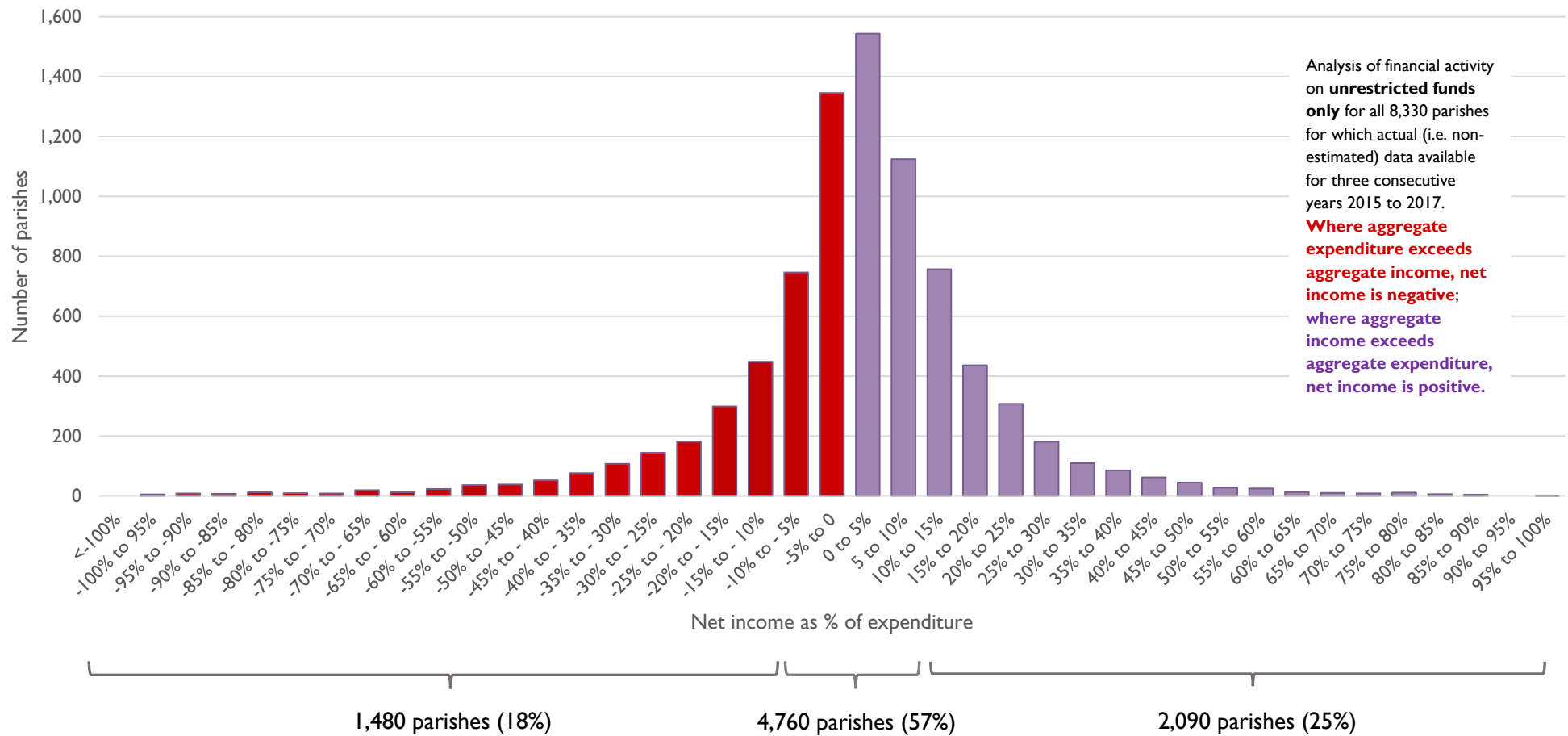
Note 1: A very small number of parishes conjoined in a wider benefice are accounted no independent income *The percentages in these rows show each decile's share of the total figure for All parishes in the right-hand column

Note 2: There were 42 parishes with annual income of over £1 million

Parish Financial Performance 2015 – 2017

Parishes vary in how much of their income they spend. 57% of the 8,330 parishes for which data was available for analysis spent between 90% and 110% of the unrestricted income they received over the three-year period 2015 – 2017 (35% spent between 95% and 105%). 18% of these parishes spent over 10% more than their unrestricted income and 25% of these parishes spent 10% less or under. This may be because parishes are accelerating or deferring expenditure or utilising or building up reserves

Figure 10: Parishes' Net Income Performance 2015 - 2017



Diocesan Summary Statistics 2017

Table 9

Ref. no.	Diocese	Province	Population	Number of parishes	Number of churches	Worshipping Community (no. of people)	Total Income £m	Total Expenditure £m	Net Income £m	Total Income/ Worshipping Community £	Parish Share Paid £m	Total Planned Giving £m	Number of Planned Givers	Weekly Planned Giving per Giver £
1	Bath & Wells	C	955,000	462	561	25,100	30.0	29.2	0.8	1,195	9.8	9.2	14,800	11.90
2	Birmingham	C	1,581,000	150	184	21,300	18.5	18.0	0.4	865	5.6	6.3	8,300	14.50
3	Blackburn	Y	1,346,000	232	272	26,900	20.5	19.8	0.7	765	7.7	6.8	14,300	9.10
5	Bristol	C	1,030,000	168	200	17,800	16.8	16.1	0.7	940	5.4	5.7	7,400	15.00
6	Canterbury	C	1,138,000	257	361	25,600	22.9	21.6	1.2	895	8.4	5.9	9,500	13.20
7	Carlisle	Y	497,000	237	332	14,400	12.8	12.5	0.3	890	4.9	3.8	9,500	7.70
8	Chelmsford	C	3,211,000	466	579	43,500	43.5	40.0	3.5	1,000	14.5	12.4	17,700	13.50
9	Chester	Y	1,638,000	267	342	37,700	32.4	29.3	3.1	860	11.3	11.6	17,100	13.00
10	Chichester	C	1,692,000	367	478	46,900	42.7	41.3	1.4	910	14.3	14.6	20,200	13.90
11	Coventry	C	881,000	201	242	17,200	16.3	16.0	0.3	950	5.1	5.1	8,000	12.30
12	Derby	C	1,057,000	253	316	17,600	14.0	14.0	0	795	4.8	4.7	8,000	11.30
13	Durham	Y	1,487,000	211	268	19,400	13.4	13.0	0.4	690	4.9	4.4	9,400	9.00
14	Ely	C	761,000	306	331	22,000	19.1	19.4	-0.3	870	5.4	6.3	8,300	14.50
15	Exeter	C	1,184,000	491	602	25,600	27.3	26.1	1.1	1,065	8.7	7.4	13,000	11.00
16	Gloucester	C	668,000	298	385	23,200	18.5	19.1	-0.6	795	6.4	6.5	10,000	12.50
17	Guildford	C	1,060,000	160	212	31,800	36.2	31.6	4.5	1,135	11.1	14.6	14,200	19.80
18	Hereford	C	329,000	339	403	13,400	11.6	10.8	0.8	870	3.8	2.3	5,900	7.60
19	Leicester	C	1,049,000	238	311	18,900	15.8	14.5	1.3	835	4.4	5.1	10,600	9.20
20	Lichfield	C	2,159,000	423	552	43,400	29.5	27.1	2.4	680	10.9	8.8	16,700	10.10
21	Lincoln	C	1,080,000	476	625	18,700	16.7	15.6	1.1	895	4.4	3.8	10,000	7.20
22	Liverpool	Y	1,607,000	197	238	27,100	20.9	21.5	-0.5	775	7.5	6.3	12,300	9.80
23	London	C	4,306,000	421	493	88,900	128.6	120.4	8.3	1,445	24.6	37.8	31,200	23.30
24	Manchester	Y	2,168,000	257	311	28,500	22.7	20.9	1.8	795	7.3	7.1	14,100	9.70
25	Newcastle	Y	822,000	168	236	13,700	10.7	10.6	0	780	4.5	3.6	7,700	8.80
26	Norwich	C	912,000	539	640	22,500	21.6	21.1	0.5	960	7.2	5.0	9,900	9.80
27	Oxford	C	2,387,000	604	813	66,300	68.3	63.8	4.5	1,030	18.9	24.4	28,300	16.50
28	Peterborough	C	920,000	348	380	21,700	17.3	17.6	-0.3	800	7.1	5.5	10,100	10.50
29	Portsmouth	C	789,000	139	169	15,500	12.1	11.9	0.2	780	4.7	4.1	7,000	11.30
31	Rochester	C	1,358,000	213	261	30,400	29.3	28.1	1.2	965	9.1	10.3	12,500	15.80
32	St. Albans	C	1,922,000	333	407	34,000	33.1	31.9	1.2	975	12.7	11.9	16,100	14.20
33	St. Edmundsbury & Ipswich	C	679,000	442	479	18,000	16.6	16.1	0.5	925	6.3	4.9	9,600	9.70
34	Salisbury	C	955,000	439	569	29,800	28.3	27.5	0.8	950	9.9	9.3	16,900	10.60
35	Sheffield	Y	1,294,000	171	209	18,900	14.8	13.8	1.1	785	4.6	6.1	7,500	15.60
36	Sodor and Man	Y	89,000	15	39	1,900	1.9	1.9	-0.1	990	0.7	0.4	600	12.30
37	Southwark	C	2,864,000	298	356	53,900	56.2	52.3	3.9	1,040	16.4	19.6	21,600	17.50
38	Southwell & Nottingham	Y	1,151,000	240	297	18,600	15.4	14.9	0.5	830	5.8	5.8	11,000	10.10
39	Truro	C	564,000	214	304	11,500	10.9	10.8	0.1	945	3.9	2.4	5,100	9.20
41	Winchester	C	1,235,000	254	357	27,200	26.8	24.8	2.0	985	9.3	10.6	13,500	14.40
42	Worcester	C	890,000	168	276	13,400	13.1	13.0	0.1	980	4.7	3.9	7,000	10.70
43	York	Y	1,442,000	443	587	28,700	23.8	23.1	0.8	830	8.1	7.1	13,700	10.00
46	Leeds	Y	2,735,000	460	606	40,800	39.2	37.6	1.6	960	13.8	11.8	20,400	11.10
Church of England (excl Diocese in Europe)			55,891,000	12,365	15,583	1,122,000	1070.1	1018.7	51.4	955	333.0	343.1	509,000	13.00

Parish Finance Diocesan Reports

Parish finances aggregated to diocesan level can be found in an electronic appendix, available on the Church of England Research and Statistics web page <https://www.churchofengland.org/more/policy-and-thinking/research-and-statistics/key-areas-research#parish-finance-statistics>

These tables show diocesan aggregate versions of Table 2 (Parish Income by Category 2008 – 2017), Table 3 (Giving and Tax recovered 2008 – 2017), Table 4 (Weekly planned Giving per giver and givers 2008 – 2017), Table 5 (Parish Expenditure by Category 2008 – 2017). Note that these figures use the Return of Parish Finance data aggregated to diocesan level, so do not reflect the financial situation of dioceses as financial entities.

Methodology

The annual Return of Parish Finance collects summary financial information from the Church of England's parishes. The information collected is available to churches and parishes, to dioceses, and to the national church, in each case to give important information about the financial position of parishes and to support informed decision-making. As well as summarising key items of income and expenditure, the fact that information has been collected consistently over a number of years allows trends to be easily identified.

Returns are sought from all Church of England parishes, as well as churches with Bishops' Mission Orders and those fresh expressions of Church that maintain their own finances. Returns are not sought from Cathedrals or from chaplaincies in the Diocese in Europe, so "Church of England" totals in Table 10 do not include reference to Diocese 44 ("Europe").

The majority of the 2017 Returns of Parish Finance received (87.4%) were submitted electronically through the Church of England's online parish returns system (<https://parishreturns.churchofengland.org/>). This platform gives dioceses instant access to the information submitted by their churches. The online parish returns system also allows churches and dioceses to access their data from previous years, and to view summary charts and tables, which are updated automatically as soon as new data are entered. Four dioceses used a different electronic data collection system, through which 9.4% of returns received were submitted. 3.2% of returns were received as paper forms or by email, requiring separate data entry.

The Return of Parish Finance form and guidance notes can be found in the Appendix.

Figures for the Channel Islands are included in the Diocese of Canterbury, as episcopal oversight of the Channel Islands has been exercised by the Bishop of Dover since 2015. To allow meaningful assessment of trends, Channel Island figures are likewise included in the Diocese of Canterbury for previous years.

Several hundred Church of England parishes are members of Local Ecumenical Partnerships involving other denominations, some of which involve sharing ministry, buildings, and congregations. In such cases it may not be possible (or desirable) to isolate the Church of England component of the parish finances; these finance statistics may therefore include a small proportion of figures that may also appear in similar statistics of other denominations.

Data accuracy and data checking

For those churches using the online parish returns system, unusual figures are queried automatically at the point of data entry, offering a quick way to prevent typographical errors from entering the database. All returns are subsequently checked by the Research and Statistics unit. Wherever possible, outliers and inconsistencies with previous years' data are queried directly with the person who completed the return, either directly by the Research and Statistics unit or by diocesan staff.

Values in the data tables are rounded appropriately. Totals, percentages, and averages have been calculated before rounding, so row and column totals may not always agree precisely with the sums of the stated amounts.

Updates and amendments

Late returns from 2016, received after Parish Finance Statistics 2016 was published, have been included in the figures published in this report. Where the Research and Statistics unit has identified or been notified of historical inaccuracies in the data, these have been corrected. The figures contained in this report should therefore be taken to supersede all previously published figures.

The Research and Statistics unit would be pleased to hear from parishes wishing to rectify any errors or omissions from previous years: for more information, see: <https://www.churchofengland.org/more/policy-and-thinking/research-and-statistics/correcting-your-data> .

Estimation

Returns of Parish Finance for 2017 were received from 84% of all churches in those parishes. For churches from which returns were not received, estimates were calculated using details of parishes' assessed parish share contributions provided by the diocese. Parishes' income and expenditure as a proportion of total diocesan income and expenditure was estimated proportionately to parishes' assessed parish share contribution as a proportion of total assessed share contribution. Details of the data checking and estimation processes are available on request from the Research and Statistics unit.

Adjusting for inflation

Prices of goods and services change over time. Prior-year figures reported in "Real Terms" have been adjusted to reflect their value in 2017.

Several different measures of inflation are available, each with slightly different interpretations and using different datasets to quantify the change in the value of money over time. Here we use the CPIH, a measure of consumer price inflation including a measure of owner occupiers' housing costs; CPIH is the preferred headline rate of inflation as used by the Office for National Statistics (ONS). Annual CPIH rates have been taken from <https://www.ons.gov.uk/economy/inflationandpriceindices/timeseries/1522/mm23> (release date 17-04-2019).

Restricted and unrestricted income and expenditure

The Return of Parish Finance separates income and expenditure into “Restricted” and “Unrestricted” amounts. Restricted income is that received for a particular specified purpose. 80% of income and 81% of expenditure are unrestricted. Since the majority of both income and expenditure are unrestricted, aggregate figures (unrestricted plus restricted) have been shown in this report.

Almost all categories of income and expenditure are predominantly unrestricted. A few categories of income have a substantial proportion restricted: income from “other giving including special appeals” (47% of which is restricted) and income from grants (75% of which is restricted). As might be expected, this is reflected in building and works funding, much of which is restricted: 65% of church repair costs, 38% of other repair costs, and 72% of the costs of new building works are restricted.

Glossary

Actuals: The actual monetary costs or value of income and expenditure received or incurred at the time, not being adjusted for inflation (compare with *Real Terms*)

BMO: Bishop’s Mission Order – a pastoral or missional initiative directly endorsed by the Bishop lying outside or alongside the parish structure of the Diocese involved. Examples might include a network congregation or a Fresh expression of Church

Common Fund: The fund maintained by a diocese that contributes to the cost of its stipendiary clergy, including stipends, pensions, housing and training

CPIH: Consumer Price Inflation including owner occupier’s Housing costs – essentially the UK consumer price index

Decile: Each of ten groups of equal numbers of data ranked according to size and divided according to rank. The first decile contains the set of data with the tenth lowest values; the tenth decile with the tenth highest.

Diocesan parish share contribution: Money given by parishes to their diocesan common fund. Among other things, this money contributes to the direct costs of ministry (clergy stipends and housing), curacy training and stipends, and the central activities of dioceses and the National Church

Diocese: The area under the pastoral care of a Bishop into which parishes are grouped and supported through the operation of a common fund

Fresh expression of Church: A form of church with a different culture from a parish church, established primarily for the benefit of people who are not yet members of any church. Fresh expressions and parish churches, together with cathedrals and chaplaincy ministry, represent the “mixed economy” of the Church of England

Gift Aid: Gift Aid increases the value of a donation by allowing basic rate tax to be reclaimed by charities on donations received from donors who pay sufficient UK tax

Median: The middle value in a ranked series of values

NCIs: National Church Institutions, including the Archbishops’ Council, Central Services and the Church Commissioners, which support the mission and ministry of the church locally and throughout England

Net Income: Income less Expenditure, so negative where there is a “deficit”, positive where there is a “surplus”

PCC: Parochial Church Council – the executive body responsible for the financial affairs of a parish and the maintenance of its assets

Planned givers: Those who give regularly through a standing order, by a parish giving scheme, by envelope, or by cheque. The number of givers is technically the number of “giving units”, as some may give as a group, as a family, as a household, as a business, or as names on a joint account

Real Terms: Monetary costs or value of income and expenditure (usually received or incurred in the past) adjusted to reflect inflation (compare with *Actuals*)

Restricted income (and expenditure): Income which may not be used for any purpose other than as specified by the donor (compare with *Unrestricted income*)

Stipend: The income paid as remuneration for parish clergy


Tax efficient planned giving: Money that is given regularly under Gift Aid through a standing order, by a parish giving scheme, by envelope, or by cheque

Total Income/Worshipping Community: A measure of parishes’ income in relation to the number of people actively involved in parish life, calculated by dividing the total of parish restricted and unrestricted income by the total parish Worshipping Community (see below)

Unrestricted income (and expenditure): Income that is not may be used by the PCC for general church expenses (compare with *Restricted income*)

Worshipping Community: An all-age measure of committed participants in the life of a church or Fresh expression of Church, defined as anyone who attends that church or Fresh expression of Church regularly, for example at least once a month.

Appendix: Return of Parish Finance form 2017 and guidance notes

 Return of Parish Finance January to December 2017		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:		
INCOME		UNRESTRICTED (nearest £)	RESTRICTED (nearest £)	EXPENDITURE		UNRESTRICTED (nearest £)	RESTRICTED (nearest £)
Voluntary income				Costs of generating funds			
1	Tax efficient planned giving			17	Fundraising activities (costs and payments)		
2	Other planned giving			Church activities			
3	Collections at services			18	Mission giving and donations		
4	All other giving and voluntary income, 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)			Church expenses			
TOTAL Voluntary income:		£	£	22	Church expenses: Mission and evangelism costs		
Activities for generating funds				23	Church running expenses (including Governance)		
9	Gross income from fundraising activities			24	Church utility bills		
Investment income				25	Cost of trading		
10	Dividends, interest, income from property etc.			Major capital expenditure			
Church activities				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.			29	New building work to the church, church hall, clergy housing or other PCC property		
Other incoming resources				SUB-TOTAL of all expenditure items above:		£	£
13	Other income not already listed			99	Other expenditure not already listed		
TOTAL INCOME (FROM FINANCIAL STATEMENTS)		Unrestricted	Restricted	TOTAL EXPENDITURE (FROM FINANCIAL STATEMENTS)		Unrestricted	Restricted
A		£	£	D		£	£
COMBINED TOTAL		£		COMBINED TOTAL		£	
PLANNED GIVERS AND LEGACIES				Cash and Investment Balances		UNRESTRICTED	RESTRICTED
14	Number of tax efficient planned givers			31	Cash and deposit balance as at 31/12/17		
15	Number of other planned givers			32	Investments as at 31/12/17		
16	Number of new legacies received			Accounts basis: on which basis were your accounts prepared? (indicate ONE)			
				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, 2017.				Date			
				Name			
				Position			
				Telephone or email			
Looking back across 2017, were there any exceptional circumstances or significant changes that may have led to unusual figures? Please provide details in the box below.							

1	Tax efficient planned giving: Money that is given regularly (weekly, monthly, or quarterly) under Gift Aid through a standing order or the Parish Giving Scheme, by envelope, 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	Other planned giving: Money given regularly (weekly, monthly, or quarterly) without Gift Aid through standing order or the Parish Giving Scheme, by envelope, or by cheque.
3	Collections at services: 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.
4	All other giving & voluntary income: 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	Gift aid recovered: 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 (£20 or less) 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	Legacies received: 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 investment income.
8	Grants: 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 fundraising. 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 and 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	Trading: 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 e.g. membership fees for groups, payments for events etc. All trading income must be stated as gross figures. The costs must be recorded separately as payments.
13	Other income: 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	TOTAL UNRESTRICTED income as shown on your examined/audited financial statements, excluding any revaluation of assets.
B	TOTAL RESTRICTED income as shown on your examined/audited financial statements, excluding any revaluation of assets.
C	SUM TOTAL income as shown on your examined/audited financial statements, excluding any revaluation of assets.
14	Tax efficient planned givers: 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	Other planned giver: 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	New legacies received: 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	Fundraising: 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 fundraiser, 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 & honoraria: All payments to assistant staff, youth worker, verger, administrator, sexton, organist 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 running expenses: Routine repairs, maintenance and 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. Please also include 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.
24	Church utility bills: Total costs of electricity, gas, oil, water etc.
25	Trading: include the costs associated with the receipts for bookstall, hall lettings, magazine income etc.
27	Major repairs to church building: Include repairs that are not routine and/or internal and external decoration.
28	Major repairs to other PCC property: including repairs that are not routine and/or 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	Other expenditure not already listed: 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	TOTAL UNRESTRICTED expenditure, as shown on your financial statements.
E	TOTAL RESTRICTED expenditure, as shown on your financial statements.
F	SUM TOTAL expenditure, as shown on your financial statements.
31	Cash & deposit balance at 31/12/17 (all current and deposit accounts). This should be split by restricted and unrestricted.
32	Investments at 31/12/17. This box is intended to include shares, bonds, long term interest bearing accounts and investment fund holdings (it should be split by restricted and unrestricted.)