

Parish Finance Statistics 2018

Research and Statistics unit
Church House
Great Smith Street
London SW1P 3AZ

Tel: 020 7898 1547

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Church of England Research and Statistics unit, Great Smith Street, London SW1P 3AZ

Email: statistics.unit@churchofengland.org

Twitter: [@cofestats](https://twitter.com/cofestats)

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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 nearly £1.1 billion a year, supporting a Christian presence in every community. Over £500 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 from the parishes in their diocese. This report summarises and brings together financial information from parishes in 41 dioceses so that main areas of income and expenditure can be monitored; trends identified; planning and budgeting assisted; and projects and fundraising initiatives reviewed.

It is worth re-stating the fact that the statistics in this report are not financial statements. There is no single consolidated charitable or corporate entity to which the aggregate figures 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 confidence in the results.

As well as looking at the big picture, recent Parish Finance reports have illustrated the range of financial activity in individual parishes. Because levels of income and expenditure vary so considerably, both overall and across different income and expenditure categories, aggregate national trends may not play out in all parishes. For instance, while parishes' overall income was 4% in excess of expenditure in 2018, many parishes have reported very marginal excesses of income over expenditure, or expenditure over income, in recent years. To illustrate differing financial dynamics across Church of England parishes, this report includes a breakdown of parishes' 2018 total income by decile, showing how parishes with different income levels contribute to key income and expenditure categories.

This year's report also includes analysis of parishes' varying financial activity, in terms of expenditure as a proportion of income, in recent years, and additional analysis into proportions of parishes' income and expenditure that are sourced and applied for specified purposes, as opposed to "unrestricted" income and expenditure.

Once again, my team and I am indebted to the thousands of people who each year make this report possible by recording and sending in data. We continue working with parishes and dioceses to increase the returns rate and bring forward the reporting timescale. For 2018 data, returns were received from 85% 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.

Parish Finance - Summary

This report contains a national summary of the financial position of Church of England parishes in 2018, as measured through the annual Return of Parish Finance. To provide meaningful comparisons, data from 2009 to 2017 are also included. Parish finance statistics aggregated to diocesan level are published separately and summarised online. Finance information from Cathedrals or from churches and chaplaincies in the Diocese in Europe is not collected through the annual parish returns, so directly comparable figures are not available. However, aggregate data provided by the Diocese in Europe for chaplaincies' total income, expenditure and giving are noted in Table 9 of this report.

Overview

The total income of Church of England parishes in 2018 was £1,091 million. The largest source of income was giving, which (together with tax recovered) accounted for over £600 million (Figure 1).

The total expenditure of Church of England parishes in 2018 was £1,050 million. The largest item of expenditure was diocesan parish share, which accounted for £340 million (Figure 1).

Income and expenditure both increased over the ten-year period 2009 to 2018. However, when inflation is taken into account, real terms income fell in the period 2009 to 2012 and real terms expenditure fell in the period 2010 to 2013 (Figure 2/Table 1).

Real terms income fell very slightly in 2018, for the second year in succession. Real terms expenditure rose by 1%, reversing a 2% fall in 2017 (Figure 2/Table 1).

Total income exceeded total expenditure each year since 2012. In 2018, income exceeded expenditure by 4%, meaning that there was £104 of income for every £100 of expenditure (Figure 2/Table 1).

Income

The main sources of income remained broadly similar over the ten-year period 2009 to 2018. Giving makes up around half of parishes' total income. However:

- as a proportion of total income, giving fell by 4 percentage points over the decade, from 51% in 2009 to 47% in 2018;
- trading income rose from 9% to 11%;
- grant income rose from 8% to 10%. Trading and grants both separately accounted for over £100 million of income in 2018 (Figure 3/Table 2).

Giving

Parish giving rose each successive year from 2009 to 2018 but is worth around £30 million, or 5.6%, less in real terms (Figure 4/Table 3).

Regular planned giving accounted for over twice as much as collections and other forms of giving combined. In 2018, £94 million of tax was recovered on giving, meaning that for every pound donated through giving, 18.6 pence of tax was recovered (Figure 4/Table 3).

The average amount given by each planned giver continued to rise and the number of planned givers continued to fall. In 2018, 489,000 planned givers gave on average £13.50 a week in planned giving. This was 19% higher, in real terms, than the average giving per planned giving figure in 2009, but the number of planned givers was around 20% lower (Figure 5/Table 4).

Expenditure

Main areas of expenditure remained broadly similar over the ten-year period 2009 to 2018. Parish share contributions accounted for around one third of total spend:

- throughout the period, total parish share contributions were in line with (between plus and minus 3%) total income from planned giving (Figure 4/Table 3), net of tax recovered;
- salaries and staff costs, including expenses, accounted for 15% of total expenditure in 2018 compared with 13% in 2009;
- buildings and works costs accounted for 19% of total expenditure compared with 21% in 2009, but if “Other costs” are added the proportion of total expenditure was 22% in 2018. These “Other costs”, mainly of a capital nature (relating e.g. to site acquisition and loan finance) had prior to 2013 been included in parish finance returns mainly under “Buildings and works” costs (Figure 6/Table 5).

Expenditure on Mission and Ministry

Parish share contributions rose year on year on aggregate between 2009 and 2018. However, in real terms, parish share contributions fell by £28 million, or 8%, over the ten-year period (Figure 7/Table 6).

Over the same period, parishes have increased their locally-incurred mission and ministry expenditure on salaries, staff and mission and evangelistic outreach by £21 million, or 13% in real terms (Figure 7/Table 6).

Sources and use of funds

In 2018, 21% of parishes’ total income – over £233 million – was “restricted” for specified purposes. The main use made of restricted funds, built up largely from grant income and other forms of giving, such as special appeals, was to finance £135 million worth of expenditure on buildings and works projects (Figure 8/Table 7).

Parish-level Finance

There is considerable variation in parish income. In 2018, the 10% of parishes with the smallest income had a median income of £4,900; the 10% of parishes with the highest income had a median income of £284,000. The median income for all 12,358 parishes was £44,200 (Figure 9/Table 8).

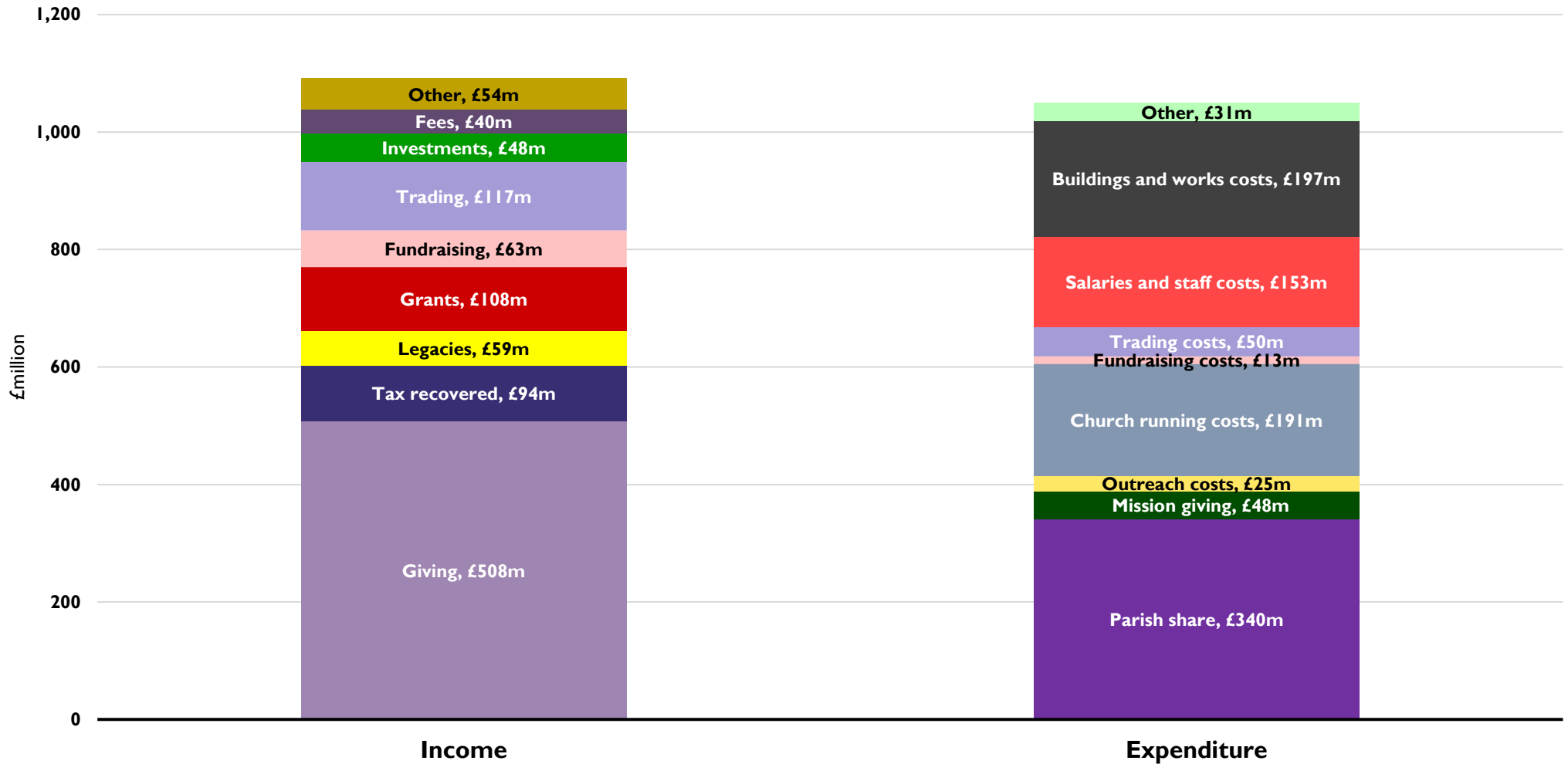
The 10% of parishes with the highest income accounted for 46% of all parish income and 46% of planned giving, but only 29% of planned givers (meaning higher than average planned giving per giver). These 1,236 high-income parishes paid 31% of diocesan share contributions (Figure 9/Table 8).

Parishes vary in how much of their income they spend. 56% of parishes for which data were available in each of the three years 2016 to 2018 had unrestricted expenditure of between 90% and 110% of the unrestricted income they received over that period (34% spent between 95% and 105%). 19% of parishes spent over 10% more than their unrestricted income and 25% of parishes spent 10% less or under (Figure 10).

2018 Overview

In 2018 the total income of Church of England parishes was £1,091 million and the total expenditure was £1,050 million. The largest source of income was parish giving, which (together with tax recovered) accounted for over £600 million. The largest item of expenditure was diocesan parish share, which accounted for £340 million.

Figure 1: Parish Income and Expenditure 2018



Ten Year Overview 2009 – 2018

Since 2012, parishes' overall income has exceeded their overall expenditure. Income and expenditure have both risen, although real terms income has fallen slightly since 2016. Real terms expenditure fell in 2017 but rose in 2018, although not reaching 2016 levels. Income exceeded expenditure by 4% in 2018, meaning that there was £104 of income for every £100 of expenditure.

Figure 2a: 2009 - 2018 Income and Expenditure - actuals

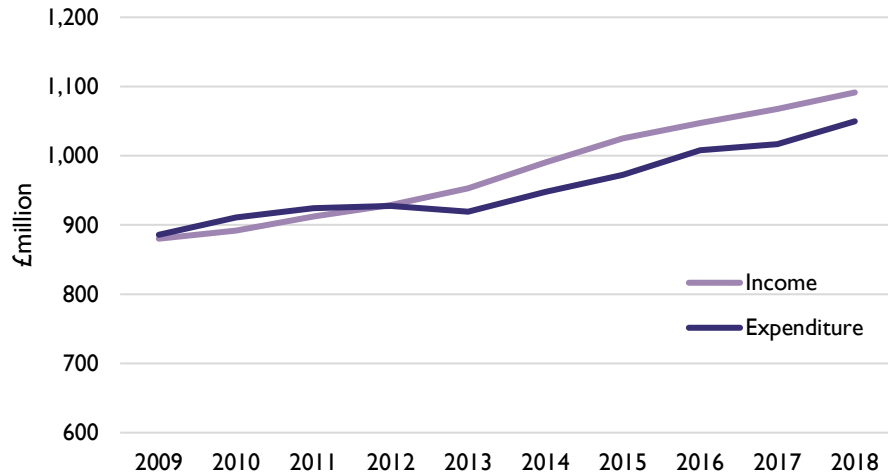


Figure 2b: 2009 - 2018 Income and Expenditure - real terms

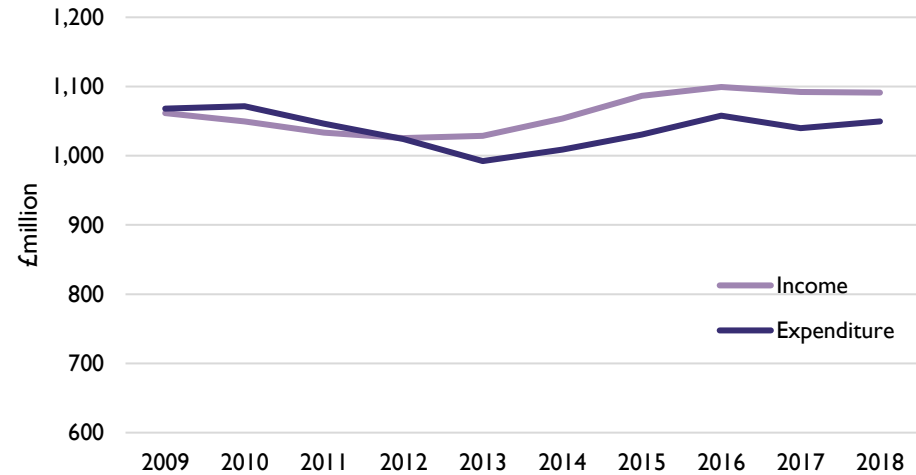


Table 1a: Income and Expenditure – actuals

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Income £m	880.2	891.9	912.3	928.8	953.1	990.2	1,024.9	1,047.5	1,067.5	1,091.4
Expenditure £m	885.9	910.8	924.1	927.3	919.3	947.8	972.2	1,008.0	1,016.5	1,049.7
Net income £m	-5.7	-18.8	-11.8	1.4	33.8	42.4	52.8	39.5	51.0	41.7
Net income as % of income	-0.6%	-2.1%	-1.3%	0.2%	3.6%	4.3%	5.1%	3.8%	4.8%	3.8%

Table 1b: Income and Expenditure – real terms

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Income £m	1,061.4	1,049.3	1,033.2	1,025.5	1,028.8	1,053.8	1,086.4	1,099.3	1,092.3	1,091.4
Expenditure £m	1,068.3	1,071.5	1,046.5	1,023.9	992.3	1,008.7	1,030.5	1,057.9	1,040.1	1,049.7
Net income £m	-6.8	-22.2	-13.3	1.6	36.5	45.1	55.9	41.4	52.2	41.7
Net income as % of income	-0.6%	-2.1%	-1.3%	0.2%	3.6%	4.3%	5.1%	3.8%	4.8%	3.8%

Parish Income Ten Year Overview 2009 – 2018

The main sources of income have remained broadly similar over the ten-year period 2009 to 2018. Giving makes up around half of parishes' total income, although as a proportion of total income it has fallen 4% over the decade. Proportionately, the greatest rises have been for trading income (11% of total income in 2018) and grant income (10% of total income in 2018), both of which separately accounted for over £100 million in 2018.

Figure 3a: Income 2009
(actuals)

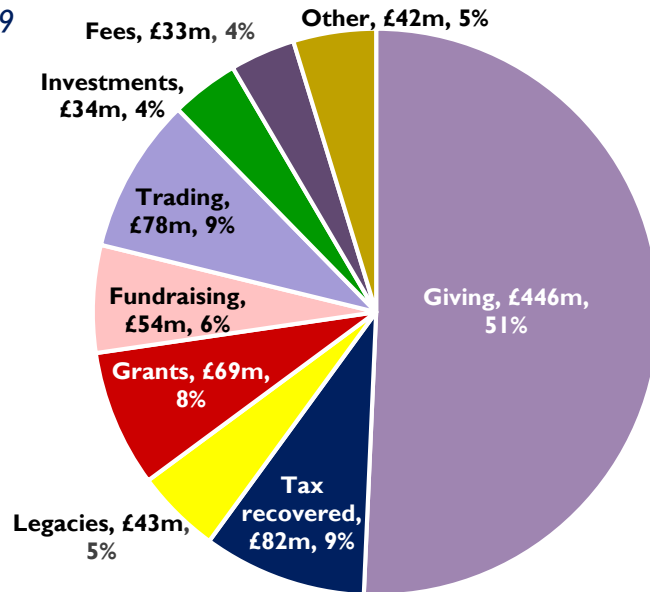


Figure 3b: Income 2018

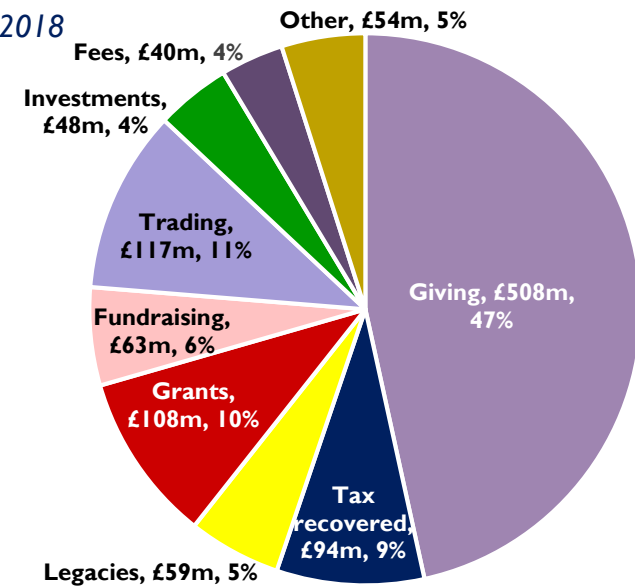


Table 2: Parish Income
by Category 2009 –
2018 (£m actuals)

	Giving	Tax recovered	Legacies	Grants	Fundraising	Trading	Investments	Fees	Other	Total
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	70.9	55.9	83.3	30.5	34.8	33.9	891.9
2011	463.2	82.8	44.1	68.9	59.3	90.1	32.9	34.4	36.6	912.3
2012	470.1	78.5	44.2	70.2	57.2	97.8	37.0	35.0	38.9	928.8
2013	475.1	79.8	49.6	72.0	58.3	97.6	37.9	40.4	42.4	953.1
2014	481.6	88.2	52.7	82.0	59.0	106.9	39.0	41.3	39.6	990.2
2015	491.6	91.2	54.5	88.1	61.4	110.7	38.4	44.2	44.9	1,024.9
2016	495.1	91.7	55.2	96.1	61.3	112.7	40.8	42.1	52.4	1,047.5
2017	504.8	94.3	59.8	97.9	59.7	111.1	43.4	41.1	55.5	1,067.5
2018	508.2	94.3	59.3	108.1	62.7	117.0	47.8	40.4	53.6	1,091.4

Parish Giving Ten Year Overview 2009 – 2018

Parish giving rose each successive year from 2009 to 2018 but is worth around £30 million, or 5.6%, less in real terms. Regular planned giving accounted for over twice as much as collections and other forms of giving combined. In 2018, for every pound donated through giving, 18.6 pence of tax was recovered.

Figure 4a: Giving 2009 - 2018 - actuals

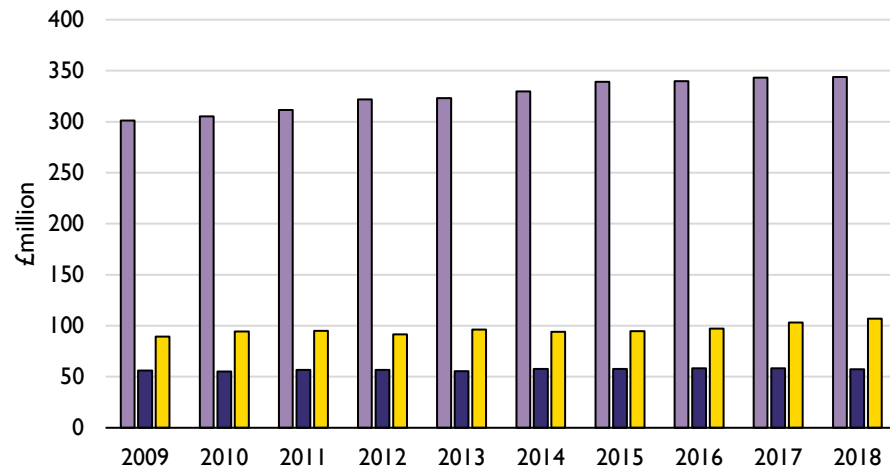


Figure 4b: Giving 2009 - 2018 - real terms

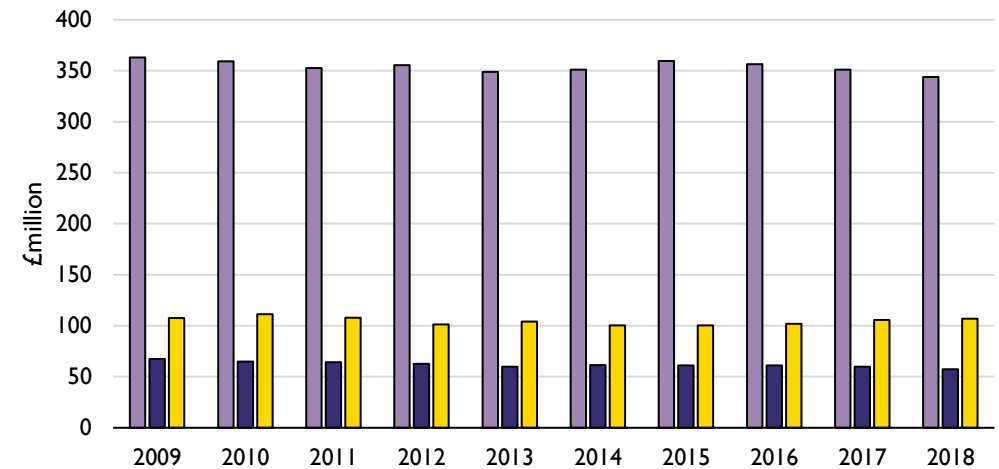


Table 3: Giving and Tax recovered 2009 - 2018

■ 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
2009	301.0	363.0	55.9	67.5	89.3	107.6	446.2	538.1	82.1	99.0
2010	305.2	359.1	55.1	64.8	94.5	111.2	454.8	535.0	84.1	98.9
2011	311.3	352.6	56.8	64.3	95.1	107.7	463.2	524.6	82.8	93.7
2012	321.8	355.3	56.7	62.6	91.6	101.2	470.1	519.0	78.5	86.7
2013	323.1	348.8	55.6	60.0	96.4	104.0	475.1	512.9	79.8	86.2
2014	329.9	351.0	57.6	61.3	94.2	100.2	481.6	512.6	88.2	93.9
2015	339.1	359.4	57.8	61.2	94.7	100.4	491.6	521.1	91.2	96.7
2016	339.6	356.5	58.2	61.1	97.2	102.0	495.1	519.6	91.7	96.2
2017	343.2	351.2	58.4	59.7	103.2	105.5	504.8	516.5	94.3	96.5
2018	344.0	344.0	57.4	57.4	106.8	106.8	508.2	508.2	94.3	94.3

Planned Giving Ten Year Overview 2009 – 2018

The average amount given by each planned giver continued to rise and the number of planned givers continued to fall. In 2018, 489,000 planned givers gave on average £13.50 a week in planned giving. This was 19% higher, in real terms, than the average giving figure ten years previously, but the number of planned givers was 20% lower.

Figure 5: Weekly planned giving and Number of planned givers 2009 - 2018

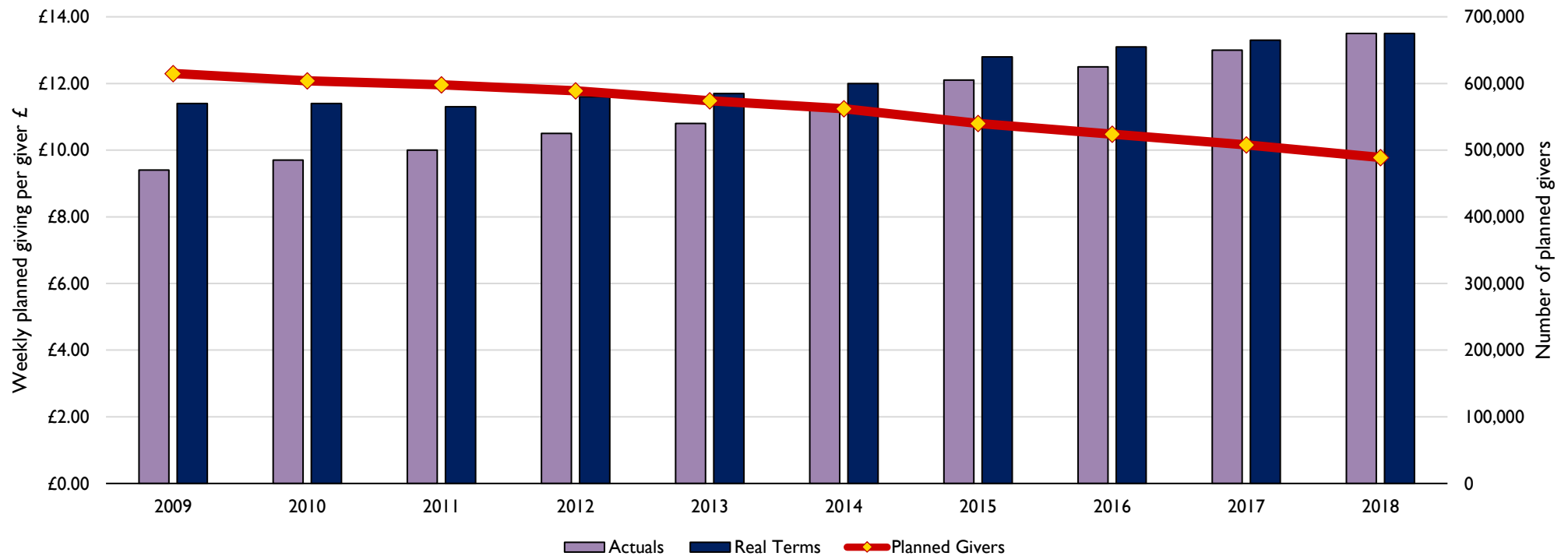


Table 4: Weekly planned giving and Number of planned givers 2009 - 2018

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Weekly planned giving per giver (actuals)	£9.40	£9.70	£10.00	£10.50	£10.80	£11.30	£12.10	£12.50	£13.00	£13.50
Weekly planned giving per giver (real terms)	£11.40	£11.40	£11.30	£11.60	£11.70	£12.00	£12.80	£13.10	£13.30	£13.50
Number of planned givers	615,000	604,000	598,000	589,000	574,000	562,000	540,000	524,000	508,000	489,000

Parish Expenditure Ten Year Overview 2009 – 2018

Calls on expenditure remained broadly similar over the ten-year period 2009 to 2018. Salaries and staff costs accounted for 15% of total expenditure in 2018 compared with 13% in 2009. Buildings and works costs accounted for 19% in 2018, but if “Other costs” are added the proportion of total expenditure rises to 22%. These “Other costs”, mainly of a capital nature (relating e.g. to site acquisition) had prior to 2013 been included in parish finance returns mainly under “Buildings and works” costs.

Figure 6a: Expenditure 2009 (actuals)

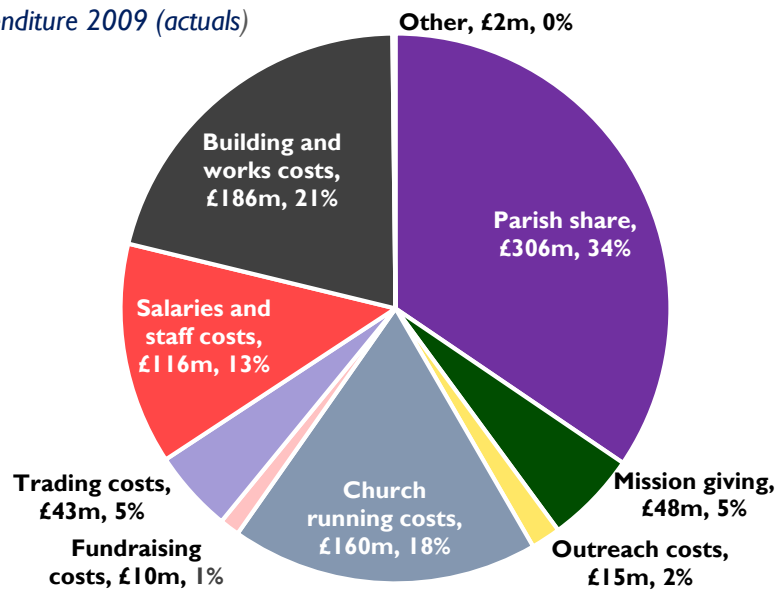


Figure 6b: Expenditure 2018

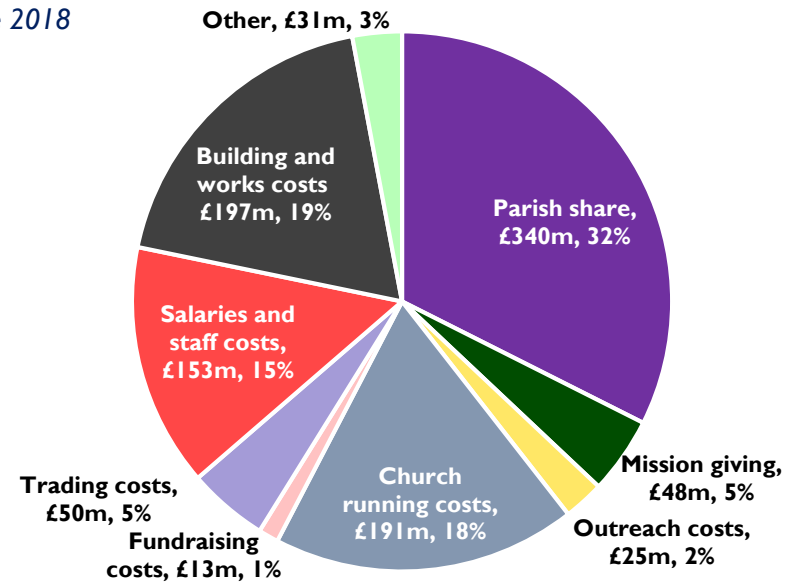


Table 5: Parish Expenditure by Category 2009–2018 (£m actuals)

	Parish share	Mission giving	Outreach costs	Church running costs	Fundraising costs	Trading costs	Salaries and staff costs	Building and works costs	Other costs	Total
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	164.9	11.7	43.9	118.5	196.7	1.9	910.8
2011	309.3	49.1	17.9	168.9	11.4	47.0	117.7	200.8	2.0	924.1
2012	313.3	46.2	18.9	179.8	12.5	49.1	122.4	185.1	0.0	927.3
2013	315.9	46.1	16.8	177.6	12.7	48.4	127.0	156.5	18.2	919.3
2014	320.8	46.3	20.7	175.9	12.4	46.2	134.5	169.3	21.8	947.8
2015	331.6	47.6	21.3	174.5	13.4	46.7	136.6	175.1	25.3	972.2
2016	335.6	46.4	23.1	177.9	13.1	49.3	141.3	194.4	26.9	1,008.0
2017	338.7	48.1	23.0	182.2	13.6	49.2	147.9	186.2	27.7	1,016.5
2018	340.4	48.3	25.4	191.0	12.6	50.5	153.0	197.5	31.1	1,049.7

Expenditure on Mission and Ministry 2009 - 2018

Mission and ministry costs met by diocesan parish share contributions fell by £28 million, or 8%, in real terms between 2009 and 2018. Over the same period, parishes increased expenditure on salaries, staff and outreach costs by £21 million, or 13% in real terms. Additionally, in 2018, £48 million was spent on mission giving and donations.

Figure 7a: Mission and Ministry 2009 - 2018 - actuals

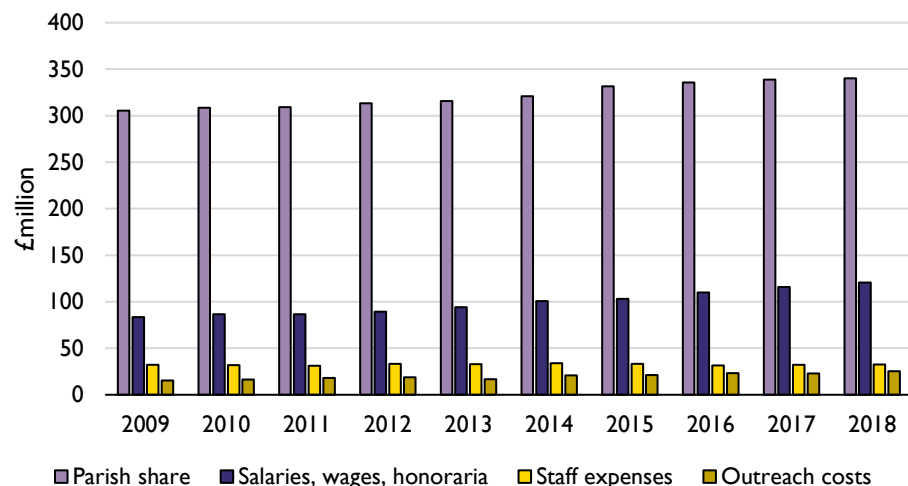


Figure 7b: Mission and Ministry 2009 - 2018 - real terms

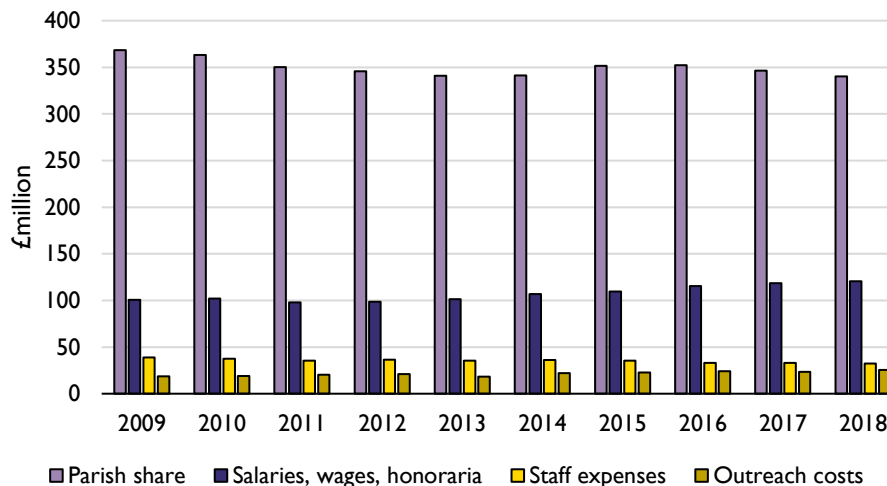


Table 6: Mission and Ministry costs 2009-2018

	Parish share		Salaries, wages, honoraria		Staff expenses		Outreach costs		Total		Mission giving	
	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
2009	305.6	368.5	83.5	100.6	32.1	38.7	15.3	18.5	436.5	526.3	48.1	58.0
2010	308.7	363.1	86.6	101.9	32.0	37.6	16.3	19.1	443.5	521.7	48.2	56.7
2011	309.3	350.2	86.5	97.9	31.2	35.4	17.9	20.3	444.9	503.8	49.1	55.6
2012	313.3	345.9	89.3	98.6	33.1	36.6	18.9	20.9	454.6	502.0	46.2	51.0
2013	315.9	341.0	94.0	101.5	33.0	35.6	16.8	18.2	459.8	496.3	46.1	49.7
2014	320.8	341.4	100.5	107.0	34.0	36.1	20.7	22.0	476.0	506.6	46.3	49.3
2015	331.6	351.5	103.2	109.4	33.4	35.4	21.3	22.6	489.5	518.9	47.6	50.4
2016	335.6	352.2	109.8	115.3	31.5	33.1	23.1	24.2	500.0	524.7	46.4	48.7
2017	338.7	346.6	115.8	118.4	32.1	32.9	23.0	23.5	509.6	521.4	48.1	49.2
2018	340.4	340.4	120.5	120.5	32.5	32.5	25.4	25.4	518.8	518.8	48.3	48.3

Sources and use of funds 2018

In 2018, 21% of parishes' total income – over £233 million – was “restricted” for specified purposes. Restricted funds, built up largely from grant income and other forms of giving, such as special appeals, accounted for the bulk of expenditure on buildings and works projects. Unrestricted funds are sourced and used for general purposes.

Figure 8a: Parish income by source and fund type 2018

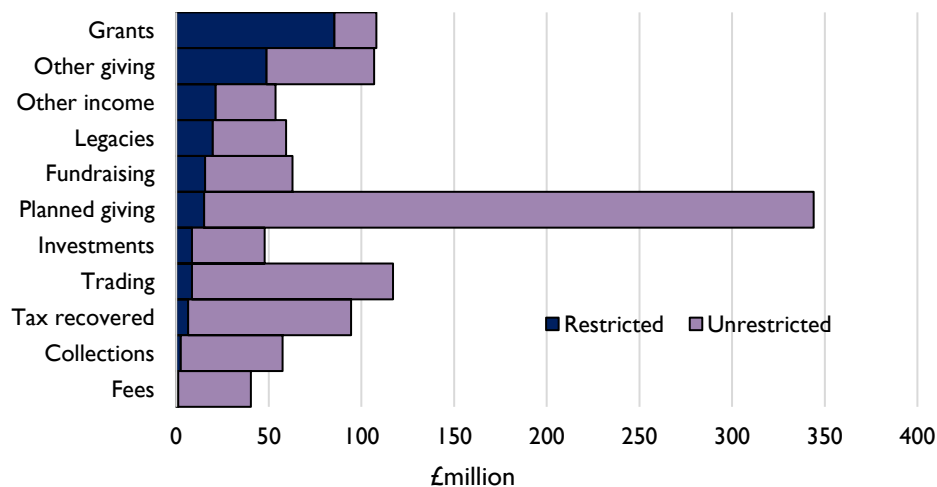


Figure 8b: Parish expenditure by source and fund type 2018

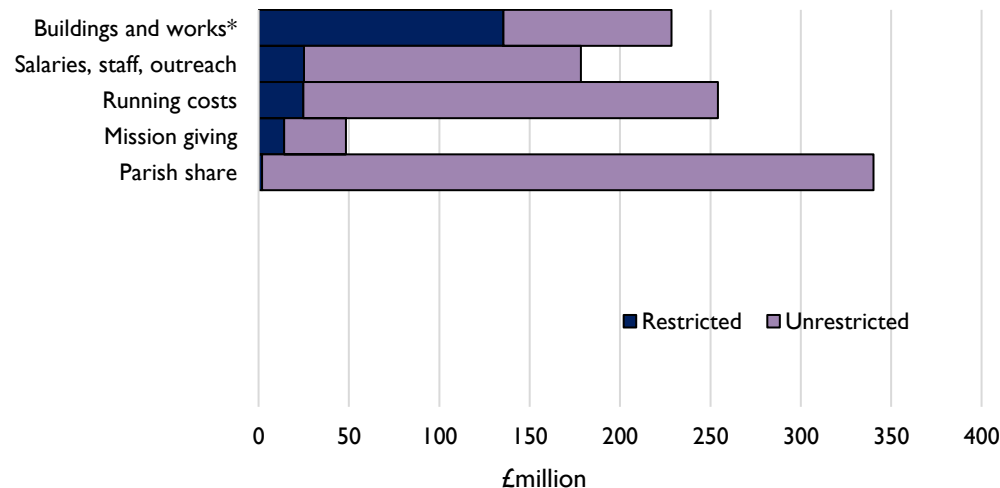


Table 7a: Income

	Restricted £m	%	Unrestricted £m	%
Grants	85.4	79%	22.7	21%
Other giving	48.7	46%	58.1	54%
Other income	21.3	40%	32.3	60%
Legacies	19.8	33%	39.5	67%
Fundraising	15.6	25%	47.1	75%
Planned giving	15.1	4%	328.9	96%
Investments	8.5	18%	39.3	82%
Trading	8.5	7%	108.5	93%
Tax recovered	6.5	7%	87.8	93%
Collections	2.5	4%	54.9	96%
Fees	1.1	3%	39.2	97%
Total	233.1	21%	858.3	79%

Table 7b: Expenditure

	Restricted £m	%	Unrestricted £m	%
Buildings and works*	135.4	59%	93.1	41%
Salaries, staff and outreach	25.1	14%	153.3	86%
Running costs [§]	24.8	10%	229.3	90%
Mission giving	14.1	29%	34.2	71%
Parish share	2.0	1%	338.3	99%
Total	201.5	19%	848.2	81%

*here includes £31.1 million “Other costs” – see Figure 6/Table 5

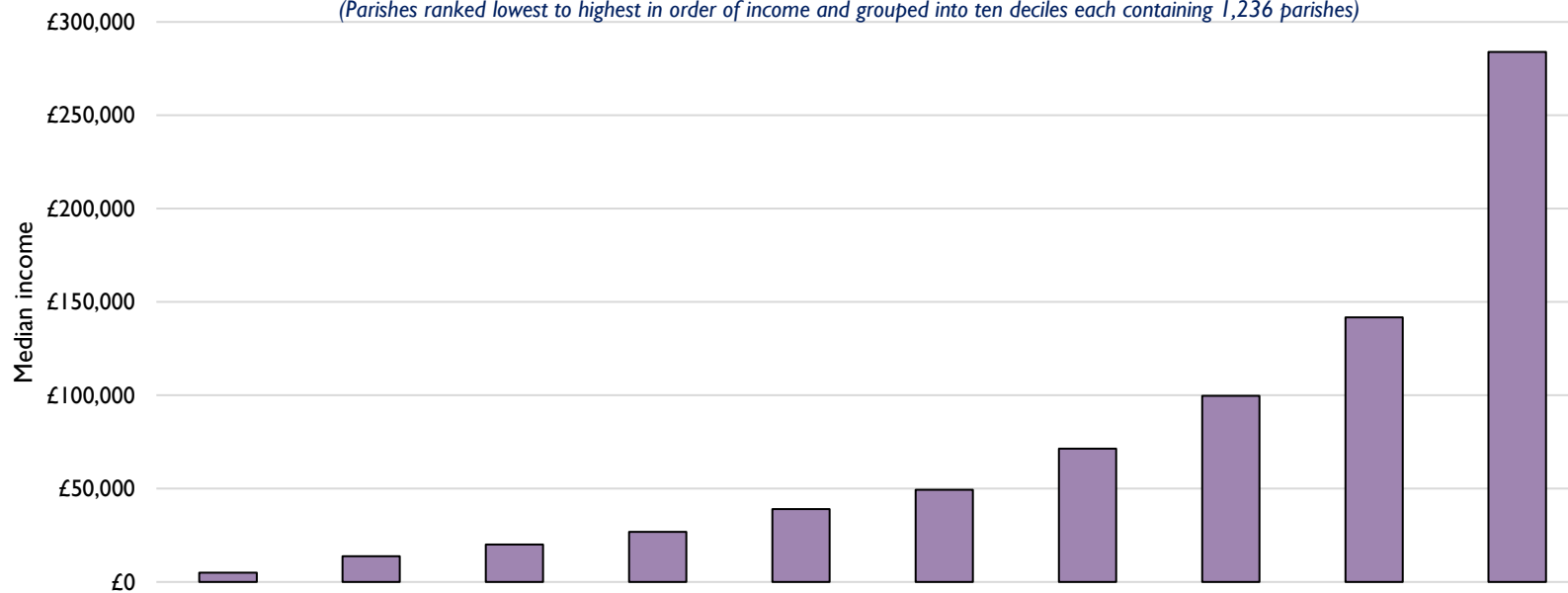
[§]Running costs here include Church running expenses, Utility Bills, Costs of trading, Costs of fundraising

Parish-level Finance 2018

There is considerable variation in parish income. In 2018, the 10% of parishes with the smallest income had a median income of £4,900. The 10% of parishes with the highest income had a median income of £284,000 and accounted for 46% 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 12,358 parishes was £44,200.

Figure 9/Table 8: Parish Income 2018 - 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	9,800	15,900	23,200	32,100	44,200	61,200	84,500	120,200	191,000	Note 1
Median income £ (shown in graph)	4,900	13,800	20,000	26,900	39,000	49,400	71,400	99,800	141,800	284,000	44,200
Highest income £	9,800	15,900	23,200	32,100	44,200	61,200	84,500	120,200	190,800	Note 2	Note 2
Total decile income £*	8 (1%)	16 (1%)	24 (2%)	34 (3%)	47 (4%)	65 (6%)	89 (8%)	124 (11%)	186 (17%)	498 (46%)	1,091 (100%)
Total decile planned giving £*	2 (1%)	4 (1%)	7 (2%)	10 (3%)	14 (4%)	20 (6%)	28 (8%)	41 (12%)	61 (18%)	158 (46%)	344 (100%)
Total decile parish share contribution £*	3 (1%)	7 (2%)	10 (3%)	14 (4%)	20 (6%)	26 (8%)	37 (11%)	50 (15%)	68 (20%)	104 (31%)	340 (100%)
Total decile expenditure £*	9 (1%)	17 (2%)	26 (2%)	35 (3%)	49 (5%)	66 (6%)	90 (9%)	127 (12%)	183 (17%)	449 (43%)	1,050 (100%)
Decile number of planned givers (000s)*	7 (1%)	13 (3%)	19 (4%)	25 (5%)	33 (7%)	41 (8%)	53 (11%)	69 (14%)	89 (18%)	141 (29%)	489 (100%)

Note 1: A very small number of parishes conjoined in a wider benefice are accounted no independent income

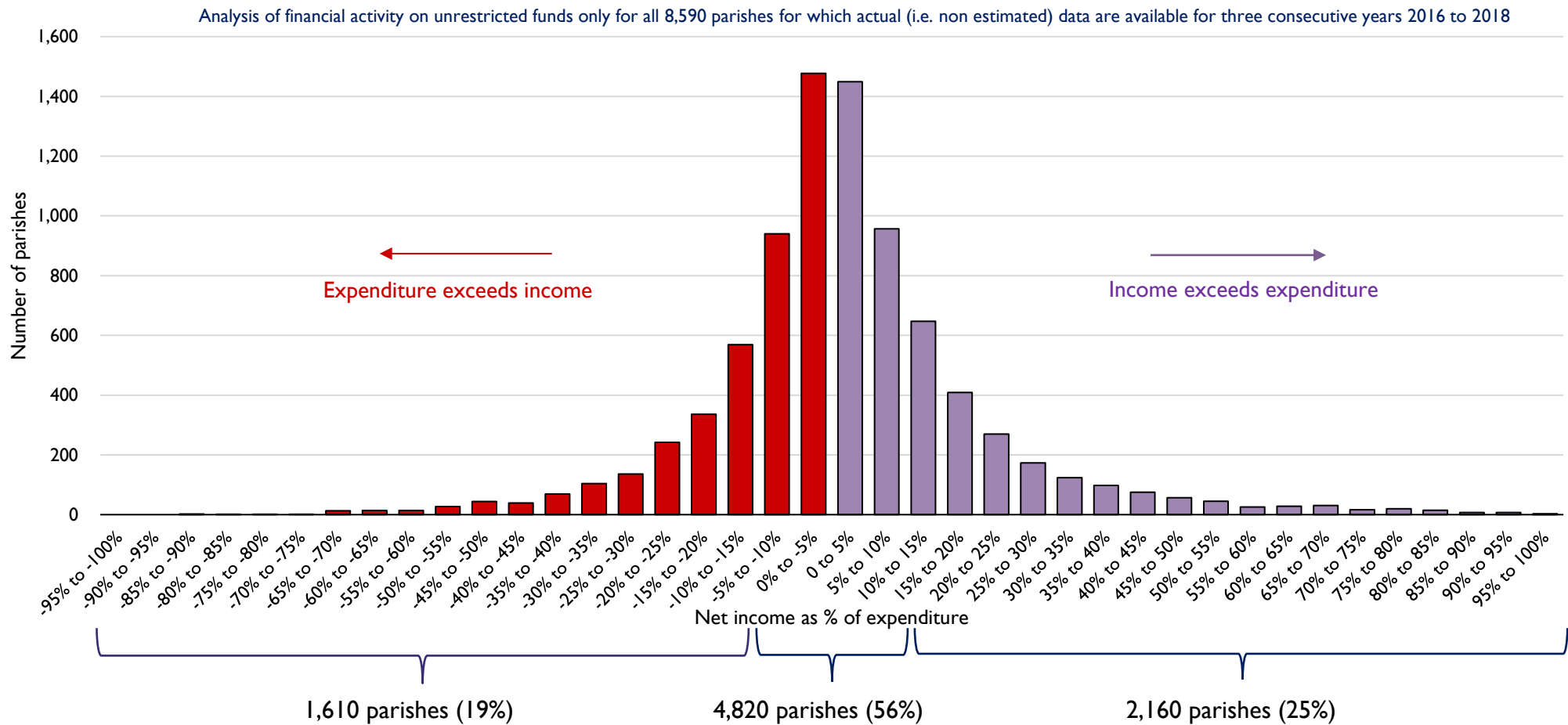
*The percentages in these rows show each decile's share of the total figure for All parishes in the right-hand column.

Note 2: There were 37 parishes with annual income of over £1 million.

Parish Financial Activity 2016 – 2018

Parishes vary in how much of their income they spend. 56% of the 8,590 parishes for which data were available for analysis had unrestricted expenditure of between 90% and 110% of the unrestricted income they received over the three-year period 2016 to 2018 (34% spent between 95% and 105%). 19% of these parishes had unrestricted expenditure of over 10% more than their unrestricted income and 25% of these parishes had unrestricted expenditure of 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 2016 - 2018



Diocesan Summary Statistics 2018

Table 9

Ref. No.	Diocese	Province	Population	Number of parishes	Number of churches	Worshipping Community (number of people)	Total Parish Income £m	Total Parish 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	964,000	462	560	23,900	39.0	30.6	8.3	1,630	10.1	9.2	14,000	12.60
2	Birmingham	C	1,588,000	150	184	20,500	20.4	17.9	2.4	995	5.6	6.3	7,800	15.30
3	Blackburn	Y	1,353,000	233	272	26,300	20.7	20.3	0.4	790	7.8	6.8	14,000	9.40
5	Bristol	C	1,039,000	169	201	18,200	19.2	18.7	0.5	1,055	5.5	5.7	7,300	16.20
6	Canterbury	C	1,147,000	258	359	25,200	22.9	22.5	0.4	905	8.7	5.9	10,000	14.30
7	Carlisle	Y	497,000	235	330	14,300	13.4	13.0	0.4	940	4.8	3.8	9,200	8.00
8	Chelmsford	C	3,234,000	466	577	43,400	44.2	40.1	4.1	1,020	14.5	12.4	17,300	13.60
9	Chester	Y	1,641,000	266	342	35,900	30.3	30.3	0.0	845	11.0	11.6	16,300	13.30
10	Chichester	C	1,703,000	365	476	46,000	42.8	42.2	0.6	930	13.8	14.6	19,800	14.40
11	Coventry	C	893,000	201	242	17,300	15.6	14.8	0.8	905	5.3	5.1	7,700	12.90
12	Derby	C	1,062,000	253	315	17,700	13.8	13.5	0.4	780	4.8	4.7	7,600	11.70
13	Durham	Y	1,494,000	211	264	19,200	14.5	14.3	0.2	755	5.0	4.4	9,200	9.20
14	Ely	C	764,000	307	330	22,400	20.2	19.5	0.7	905	5.5	6.3	8,000	15.50
15	Exeter	C	1,193,000	490	599	24,800	26.8	26.7	0.1	1,080	9.1	7.4	12,100	11.80
16	Gloucester	C	674,000	298	380	22,400	19.9	19.4	0.6	890	6.5	6.5	9,600	12.80
17	Guildford	C	1,063,000	160	212	30,600	34.4	34.2	0.1	1,125	11.4	14.6	14,100	21.10
18	Hereford	C	331,000	339	402	13,300	12.0	10.6	1.3	900	3.9	2.3	5,700	7.90
19	Leicester	C	1,059,000	244	311	18,300	16.3	16.2	0.0	890	4.6	5.1	9,600	11.00
20	Lichfield	C	2,172,000	422	544	43,100	28.5	28.2	0.2	660	11.0	8.8	16,200	10.20
21	Lincoln	C	1,086,000	464	625	19,600	18.2	17.5	0.8	930	4.0	3.8	9,300	7.40
22	Liverpool	Y	1,614,000	197	238	26,300	20.3	20.5	-0.2	770	7.6	6.3	11,600	10.50
23	London	C	4,358,000	419	487	83,500	137.7	128.4	9.4	1,650	25.2	37.8	30,500	24.20
24	Manchester	Y	2,183,000	257	316	27,600	21.6	20.4	1.2	780	7.0	7.1	13,300	10.00
25	Newcastle	Y	829,000	169	238	13,500	10.6	10.5	0.1	790	4.5	3.6	7,600	8.90
26	Norwich	C	917,000	535	640	21,800	22.9	21.8	1.1	1,050	7.1	5.0	9,800	10.30
27	Oxford	C	2,403,000	607	812	65,000	65.1	62.0	3.1	1,000	19.1	24.4	27,400	16.90
28	Peterborough	C	928,000	349	380	21,200	17.7	18.4	-0.7	835	7.1	5.5	9,700	11.30
29	Portsmouth	C	791,000	139	168	15,000	12.7	12.7	0.0	845	4.8	4.1	6,300	12.90
31	Rochester	C	1,366,000	214	261	30,300	29.5	28.9	0.7	975	9.0	10.3	12,300	16.40
32	St. Albans	C	1,931,000	338	407	34,000	33.0	34.5	-1.5	970	12.8	11.9	15,900	14.70
33	St. Edmundsb'y & Ipswich	C	680,000	443	478	20,600	16.3	15.9	0.4	790	6.3	4.9	9,200	9.60
34	Salisbury	C	958,000	439	569	29,600	27.9	26.7	1.2	945	9.8	9.3	16,400	10.60
35	Sheffield	Y	1,303,000	169	209	19,800	15.8	14.4	1.4	800	4.6	6.1	7,100	15.70
36	Sodor and Man	Y	91,000	15	39	1,800	1.4	1.8	-0.4	790	0.8	0.4	500	12.10
37	Southwark	C	2,883,000	297	355	54,200	57.0	56.1	0.9	1,050	16.4	19.6	20,000	19.00
38	Southwell & Nottingham	Y	1,158,000	242	296	18,400	14.5	14.3	0.3	790	5.8	5.8	10,600	10.20
39	Truro	C	569,000	214	303	11,400	10.6	10.1	0.5	930	3.6	2.4	4,800	9.60
41	Winchester	C	1,240,000	254	357	26,800	26.9	25.8	1.1	1,005	9.2	10.6	12,200	15.10
42	Worcester	C	895,000	169	274	12,700	13.3	13.2	0.2	1,050	4.7	3.9	6,800	11.10
43	York	Y	1,448,000	439	584	27,800	25.8	24.8	1.0	930	8.2	7.1	13,100	9.80
46	Leeds	Y	2,750,000	460	603	40,500	37.4	38.0	-0.6	925	13.7	11.8	19,500	11.40
Church of England (ex Diocese in Europe)			56,251,000	12,358	15,539	1,104,300	1,091.4	1,049.7	51.4	990	340.2	343.8	489,400	13.50

Financial information from the chaplaincies in the Diocese in Europe is not collected through the annual parish returns. Aggregate data provided by the Diocese in Europe gave chaplaincies' total income as £ 11.8 million and total expenditure as £ 12.1 million in 2018. Total chaplaincy giving was £ 7.1 million

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 2009 – 2018), Table 3 (Giving and Tax Recovered 2009 – 2018), Table 4 (Weekly planned giving per giver and Givers 2009 – 2018) and Table 5 (Parish Expenditure by Category 2009 – 2018). 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 several years allows trends to be readily 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 9 do not include reference to Diocese 44 ("Europe"), although chaplaincies' aggregate income, expenditure and giving totals are shown in a note to that Table.

The majority of the 2018 Returns of Parish Finance received (91.1%) 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. Two dioceses used a different electronic data collection system, through which 5.5% of returns received were submitted. 3.4% 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 2017, received after Parish Finance Statistics 2017 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 2018 were received from 85% of all churches. 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 2018.

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 15-01-2020).

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

Buildings and works costs: Major repairs and/or new building work to the church building, church hall or other PCC property (Return of Parish Finance boxes 27, 28 and 29)

Church running costs: Church running expenses (including governance) and utility bills (Return of Parish Finance boxes 23 and 24)

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 categorised according to rank. The first decile contains the set of data with the lowest 10% of values; the tenth decile with the highest 10% of values

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

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

Fundraising: Technically activities that raise monies for a parish but are incidental to the PCC's charitable objectives to further the work of the church (compare with *Trading*)

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

Giving: In this report, “Giving” comprises the voluntary income received by parishes from planned giving, collections and other forms of giving, net of tax recovered. Income from legacies and grants is treated separately

Median: The middle value in a ranked series of values

Mission and Ministry: In this report, expenditure on Mission and Ministry comprises parishes' contribution to Common Fund together with locally-incurred salaries and staff costs, mission and evangelism costs. Mission giving and donations to other charitable bodies are also noted

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”

Outreach Costs: Costs of mission and evangelistic outreach, including courses and activities, but excluding staff salaries (Return of Parish Finance box 22)

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*)

Salaries and staff costs: Salaries, wages and honoraria and clergy and staff expenses paid or reimbursed directly by the parish (Return of Parish Finance boxes 20 and 21)

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)

Trading: The purchase and sale of goods and services that lie within PCC’s charitable objectives to further the work of the church (compare with *Fundraising*)

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 2018 and guidance notes



Return of Parish Finance January to December 2018

Parish Name: _____

If the form is NOT completed for the entire parish, please list below the churches included:

Parish Code (6 digits): _____

Deanery: _____

Diocese: _____

30 Are your accounts Receipts and Payments [] OR Accruals []? (indicate ONE)

RECEIPTS/INCOME			UNRESTRICTED (nearest £)	RESTRICTED (nearest £)	PAYMENTS/EXPENDITURE			UNRESTRICTED (nearest £)	RESTRICTED (nearest £)
Voluntary giving					Costs of generating funds				
1	Tax efficient planned giving				17	Costs of fundraising activities			
2	Other planned giving				Church activities				
3	Collections at services				18	Mission giving and donations			
4	All other giving and voluntary receipts, including special appeals (recurring and one-off)				19	Diocesan parish share contribution			
6	Gift Aid recovered				20	Salaries, wages and honoraria			
7	Legacies received (capital value)				21	Clergy and staff expenses			
8	Grants (include recurring and one-off)				Church expenses				
	Total voluntary giving		£	£	22	Mission and evangelism costs			
Activities for generating funds					23	Church running expenses (including governance)			
9	Fundraising activities (gross proceeds)				24	Church utility bills			
Income from investments					25	Costs of trading			
10	Dividends, interest, income from property etc.				Major capital expenditure				
Church activities					27	Major repairs to the church building			
11	Fees retained by PCC (weddings, funerals etc.)				28	Major repairs to church hall/other PCC property including redecoration			
12	Trading activities (gross proceeds), NOT fundraising				29	New building work to the church, church hall, clergy housing or other PCC property.			
Other incoming resources					Other expenditure				
13	Other receipts/income not already listed				99	Other payments/expenditure not already listed			
Totals (from Financial Statements)			Unrestricted	Restricted	Totals (from Financial Statements)			Unrestricted	Restricted
A	RECEIPTS/INCOME		£	£	C	PAYMENTS/EXPENDITURE		£	£
B	COMBINED TOTAL		£		D	COMBINED TOTAL		£	
PLANNED GIVERS AND LEGACIES					CASH AND INVESTMENT BALANCES			UNRESTRICTED	RESTRICTED
14	Number of tax efficient planned givers				31	Cash and deposit balances as at 31/12/18			
15	Number of other planned givers				32	Investments as at 31/12/18			
16	Number of new legacies received in year								

Please refer to the accompanying notes to help clarify what is included in each section. The item numbers refer to RPF notes, consistent with the guidance provided in *PCC Accountability*, 5th edn.

Name	Date
Position	
Email or telephone	

E Looking back across 2018, were there any exceptional circumstances or significant changes that may have led to unusual figures? Please provide details in this box.

30	Receipts and Payments OR Accruals ?	Your accounts and financial statements will have been prepared on one or other of these bases. Accruals accounting is mandatory for parishes with gross annual income of over £250,000. Receipts and Payments (regarded as an easier form of annual accounting) is used by a majority of parishes with annual incomes under £250,000. Please indicate which basis of accounting has been used to report these figures by placing an X in the centre of one of the brackets []
1	Tax efficient planned giving	Money given regularly (e.g. weekly, monthly, quarterly) under Gift Aid through a standing order or the parish giving scheme, by envelope or by cheque. Figures should be net and tax recovered reported separately in RPF 6. Include gross amounts for money given through charity vouchers (e.g. CAF or Sovereign Giving) and payroll giving.
2	Other planned giving	Money given regularly (e.g. weekly, monthly, quarterly) without Gift Aid through standing order or the parish giving scheme, by envelope or by cheque.
3	Collections at services	Money given in collections at services, excluding money given through planned giving envelopes, but including one-off gifts given through Gift Aid envelopes (net amount). 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 and voluntary receipts, including special appeals	Money given in church boxes and wall safes, at Gift Days, and through individual donations from givers. 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	Tax recovered from HMRC on all money given to the PCC under Gift Aid, split between restricted and unrestricted donations and allocated to the appropriate fund. This should include claims through the Gift Aid Small Donation Scheme, on small (less than £20) cash donations http://www.hmrc.gov.uk/charities/gasds/records.htm .
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 income from investments.
8	Grants	External grants (whether one-off or recurring) 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. Do not include transfers within a benefice. [Combines previous RPF 8 and 8A]
	Total voluntary giving	These will be the totals of the figures reported in the seven rows above.
9	Fundraising activities	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 in RPF 17.
10	Dividends, interest, income from property etc.	Bank and other interest including any reclaimed tax on investment income; dividends from shareholdings and investments; rent received from land or buildings owned by PCC.
11	Fees retained by PCC	PCC Fees for weddings, funerals etc. Do not include fees received on behalf of the DBF or organist as these are not PCC funds.
12	Trading activities	Money received from trading activities including bookstall, letting of the church hall, sales and advertising of church magazines, membership fees, payments for events etc., where these are distinct from fundraising. Income should be stated gross, and any costs must be recorded separately as payments in RPF 17.
13	Other receipts/income not already listed	These may include monies from the sale of buildings or investments, insurance claims, transfers from term deposits, loans received or contributions from other churches in the benefice to shared costs.
A	Receipts/income totals (from Financial Statements)	These will be the totals of the figures reported under the numbered receipts/income headings above. For accounts prepared under the Receipts and Payments basis, they should equal the "Total Receipts" figures reported in the financial statements for Unrestricted and Restricted Funds (except where they form just part of total receipts for a parish with included churches). For accounts prepared under the Accruals basis, they will usually equal the "Total income" figure reported in the Statement of Financial Activities (SOFA).
B	Combined Total	This will be the sum of the two totals reported in row A above. They will not usually be shown as a separate figure in the financial statements.

14	Number of tax efficient planned givers	Each tax efficient planned 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	Number of other planned givers	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	Number of new legacies received in year	A legacy should only be counted in the first year that money from it is received. Each legacy should only be counted once.
17	Costs of fundraising activities	Costs of fundraising events, which have contributed to the monies received in RPF9 above. Also include fees paid to a professional fundraiser, the costs of a stewardship campaign and the costs of supporting regular giving e.g. envelopes.
18	Mission giving and donations	Donations to external missions and charities that come from the PCC's receipts. Collections that go directly to external charities should not be included.
19	Diocesan parish share contribution	All payments made during the year, whether for current or previous years share.
20	Salaries, wages and honoraria	Payments to assistant staff, youth worker, verger, administrator, sexton, organist and choir etc. Include NI/Pension costs where applicable.
21	Clergy and staff expenses	Working expenses of the incumbent and assistant staff: e.g. telephone, postage, stationery, travel costs, secretarial assistance, office equipment, maintenance of robes, hospitality. Include 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 costs	Costs of mission and evangelistic outreach, including courses and activities, but excluding staff salaries.
23	Church running expenses	Include insurance, costs of routine repairs and maintenance, costs of church office (including telephone), cleaning materials, churchyard maintenance, upkeep of services, organ tuning, worship materials, choir robes etc. Also include costs relating to the governance of the PCC, including any fees for audit or independent examination.
24	Church utility bills	Total costs of electricity, gas, oil, water etc.
25	Costs of trading	Include the cost of trading activities that generated the monies received in RPF12
27	Major repairs to the church building	Include repairs that are not routine and internal and external decoration.
28	Major repairs to church hall/other PCC property	Include repairs that are not routine and internal and external decoration.
29	New building work to the church, church hall, clergy housing or other PCC property.	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 payments/expenditure not already listed	These may include monies from the purchase of buildings or investments, transfers to term deposits, loans repayments or contributions to other churches in the benefice to shared costs.
C	Payments/expenditure totals (from Financial Statements)	These will be the totals of the figures reported under the numbered payments/expenditure headings above. For accounts prepared under the Receipts and Payments basis, they should equal the "Total Payments" figures reported in the financial statements for Unrestricted and Restricted Funds (except where they form just part of total receipts for a parish with included churches). For accounts prepared under the Accruals basis, they will usually equal the "Total Expenditure" figure reported in the Statement of Financial Activities (SOFA).
D	Combined Total	This will be the sum of the two totals reported in row C above. They will not usually be shown as a separate figure in the financial statements.
31	Cash and deposit balances as at 31/12/18	Total Restricted and Unrestricted balances as at 31/12/18 for all current and deposit accounts, plus cash in hand.
32	Investments as at 31/12/18	Total Restricted and Unrestricted balances as at 31/12/18 for all investment assets, including shares, bonds, CBF funds, CCLA and long-term interest-bearing accounts. These should, where possible, be reported at market value as at that date. Exclude investments held for Endowment Funds.
E	Additional comments	Looking back across the year, please provide details where there were any exceptional circumstances (e.g. an interregnum or building works) or significant changes that may have led to unusual figures in this return.