

# Parish Finance Statistics 2019

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## Introduction by Dr Bev Botting – Head of Research and Statistics

Putting together financial information from 12,300 local parishes is a challenging task made more difficult in 2020 by the impact of the Coronavirus. I would like to express my special thanks this year to the thousands of people who have made this report possible by recording and sending in data, often in difficult circumstances with churches closed or staff unavailable for parts of the year. Together with parishes and diocesan offices, we have worked to achieve a response rate of 81% for the 2019 Return of Parish Finance, comparable to the 85% response rate achieved for 2018. Though further returns may be received in slower time, this has meant that we can report on 2019 Parish Finance Statistics within a year of the year-end on the title.

The 2019 Parish Finance Statistics report will serve as a baseline with which to compare the financial picture which emerges from the difficult year of 2020, helping parishes, dioceses and NCIs understand the impact of the pandemic on income, expenditure and giving, and negotiate the way ahead. To this end we have highlighted in the 2019 report key trends and features of parish financial activity already evident in recent years: these include changes in income and expenditure since 2016; variation in parishes' income levels and patterns of expenditure; and variation from diocese to diocese in parish income and giving per capita. These are in addition to the longer-term trends noted for giving and expenditure on mission and ministry.

Looking forward, it may be that further work is needed to assess parishes' overall financial resilience in addition to levels of financial activity that are the main focus of this and previous reports. There may also be opportunities to streamline the data collection process and align it more closely to parishes' own and statutory reporting cycles, as well as enhancing the data already available to parishes and dioceses through dashboards, diocesan-level reports and use of the online parish returns system.

## Parish Finance - Summary

This report contains a national summary of financial activity for Church of England parishes in 2019, as measured through the annual Return of Parish Finance. To provide meaningful comparisons, data from 2010 to 2018 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, the latest aggregate data provided by the Diocese in Europe for chaplaincies' total income, expenditure and giving are noted in Table 10 of this report.

### Overview

In 2019 the total income of Church of England parishes was £1,097 million and the total expenditure was £1,071 million. The largest source of income was parish giving, which (together with tax recovered) accounted for £610 million. The largest item of expenditure was diocesan parish share, which accounted for £344 million (Figure 1).

Since 2012, parishes' overall income has exceeded their overall expenditure. Income and expenditure have both risen, although real terms income has fallen each year since 2016. Real terms expenditure fell in 2017 and has risen by less than 1% a year since then. Income exceeded expenditure by 2.4% in 2019 compared with 3.6% in 2018 and 4.7% in 2017 (Figure 2/Table 1).

Over the three-year period 2016 to 2019, annual income from giving increased by £17 million and income from trading activities by £15 million. Annual salaries and staff costs increased by £19 million and church running costs increased by £19 million. In real terms income from giving fell by 3.0% and expenditure on parish share fell by 4.1% (Figure 3/Table 2).

### Income

The main sources of income remained broadly similar over the ten-year period 2010 to 2019. Giving made 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 2010 to 47% in 2019;
- trading income rose from 9% to 12%;
- grant income rose from 8% to 9%, although it dropped back from 2018, when it exceeded £100 million and accounted for 10% of total income (Figure 4/ Table 3).

### Giving

Parish giving rose each year from 2010 to 2019 but is worth around £31 million, or 6%, less in real terms. Regular planned giving accounted for over twice as much as collections and other forms of giving combined. In 2019, for every pound donated through giving, 19 pence of tax was recovered (Figure 5/Table 4).

The average amount given by each planned giver continued to rise and the number of planned givers continued to fall. In 2019, 479,000 planned givers gave on average £14.10 a week in planned giving. This was 21% higher, in real terms, than the average giving figure ten years previously, but the number of planned givers was 21% lower (Figure 6/Table 5)

## Expenditure

The main uses of expenditure remained broadly similar over the ten-year period 2010 to 2019. Parish share accounted for around a third of parishes' total expenditure. However:

- as a proportion of total expenditure, parish share payments fell by 2 percentage points over the decade, from 34% in 2010 to 32% in 2019;
- salaries and staff costs accounted for 15% of total expenditure in 2019 compared with 13% in 2010.
- buildings and works costs accounted for 19% in 2019, but if "Other costs" are added the proportion of total expenditure rises to 21%. These "Other costs", mainly of a capital nature, had prior to 2013 been included in parish finance returns mainly under "Buildings and works" costs (Figure 7/Table 6).

## Expenditure on Mission and Ministry

Diocesan parish share, which contributes to mission and ministry funding, fell by £26 million, or 7%, in real terms between 2010 and 2019. Over the same period, parishes increased expenditure on own staff salaries and outreach costs by £26 million, or 16% in real terms (Figure 8/Table 7).

## Sources and Use of Funds

In 2019, 20% of parishes' total income – £218 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 9/Table 8).

## Parish-level Finance

There is considerable variation in parish income. In 2019, the 10% of parishes with the smallest income had a median income of £6,600. The 10% of parishes with the highest income had a median income of £292,200 and accounted for 45% of all parish income and 46% of planned giving, but only 29% of planned givers. These 1,230 high-income parishes paid 31% of diocesan share contribution. The median income for all 12,302 parishes was £45,600 (Figure 10/Table 9).

Parishes were surveyed where they had completed finance returns for all three years over the period to 2017 to 2019. Only unrestricted income and expenditure was analysed. For 52% of 8,350 parishes surveyed, average annual income was sufficient to meet average annual expenditure and, for 26% of parishes, could additionally have funded 5 or more weeks' worth of average spend. For 48% of parishes surveyed, average annual income was insufficient to meet average annual expenditure and, for 26% of parishes the shortfall amounted to 5 or more weeks' worth of average spend (Figure 11).

## Variation across Dioceses

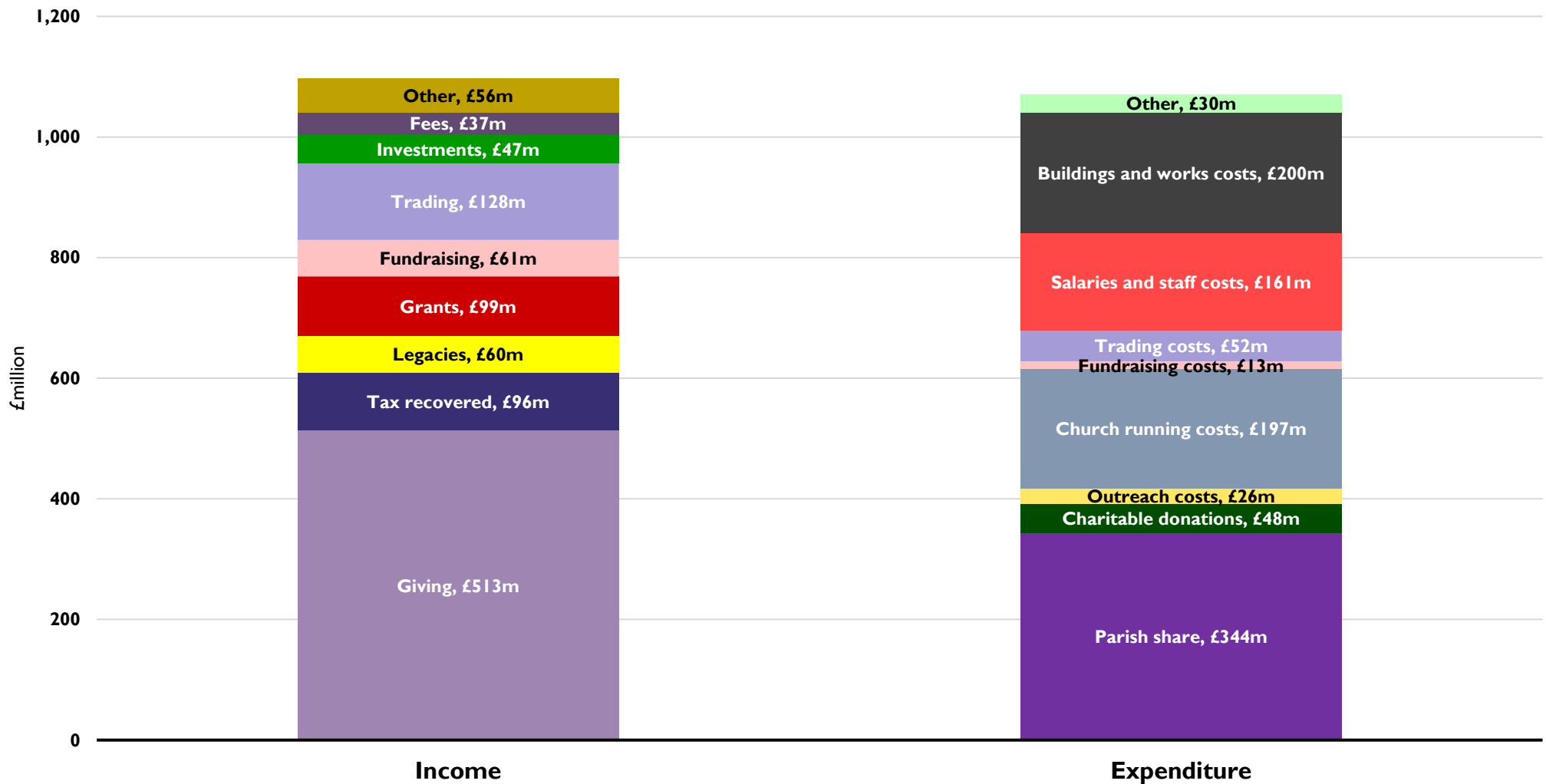
There is considerable variation between dioceses in parishes' income, giving, expenditure and amounts paid in parish share. In 2019 there were 25 (out of 41) dioceses where parishes' weekly planned giving per giver was less than £15 and where total income per Worshipping Community was less than the national average of £1,000. These included all dioceses in the Northern province of York except for Sheffield and Sodor and Man (Table 10 and Figure 11).



## 2019 Overview

In 2019 the total income of Church of England parishes was £1,097 million and the total expenditure was £1,071 million. The largest source of income was parish giving, which (together with tax recovered) accounted for £610 million. The largest item of expenditure was diocesan parish share, which accounted for £344 million.

*Figure 1: Parish Income and Expenditure 2019*



## Ten-Year Overview 2010 – 2019

Since 2012, parishes' overall income has exceeded their overall expenditure. Income and expenditure have both risen, although real terms income has fallen each year since 2016. Real terms expenditure fell in 2017 and has risen by less than 1% a year since then. Income exceeded expenditure by 2.4% in 2019 compared with 3.6% in 2018 and 4.7% in 2017.

Figure 2a: 2010 - 2019 Income and Expenditure - Actuals

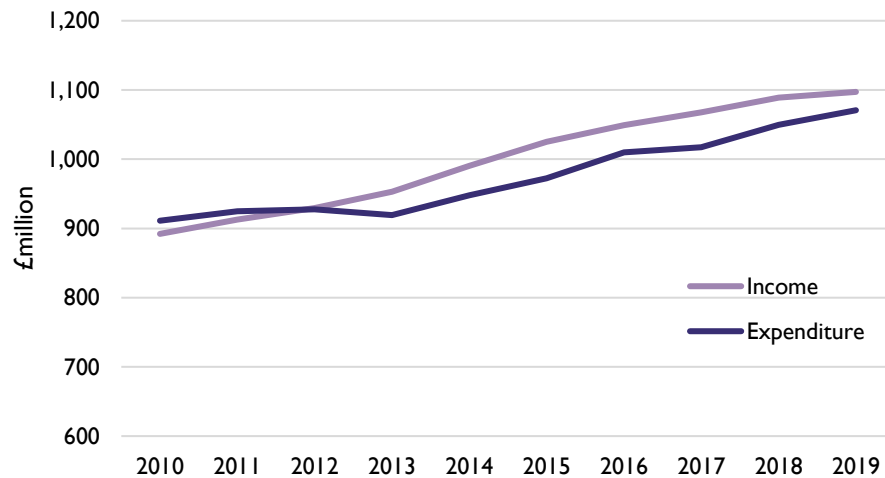


Figure 2b: 2010 - 2019 Income and expenditure - Real Terms

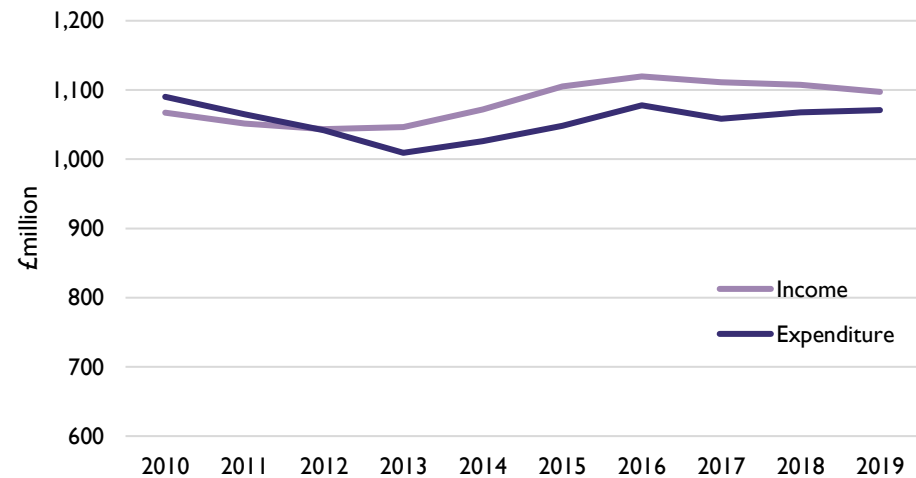


Table 1a: Income and Expenditure – Actuals

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Income £m	892.2	912.8	929.2	953.2	990.4	1,025.2	1,049.0	1,067.9	1,089.2	1,097.2
Expenditure £m	911.2	924.7	927.8	919.3	948.0	972.4	1,009.7	1,017.3	1,049.6	1,070.7
Net income £m	-19.0	-11.9	1.5	33.8	42.4	52.7	39.3	50.6	39.5	26.5
Net income as % of income	-2.1%	-1.3%	0.2%	3.6%	4.3%	5.1%	3.7%	4.7%	3.6%	2.4%

Table 1b: Income and Expenditure – Real Terms

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Income £m	1,067.4	1,051.3	1,043.4	1,046.4	1,072.0	1,105.1	1,119.6	1,111.2	1,107.7	1,097.2
Expenditure £m	1,090.2	1,065.0	1,041.8	1,009.2	1,026.1	1,048.3	1,077.7	1,058.5	1,067.5	1,070.7
Net income £m	-22.7	-13.7	1.6	37.1	45.9	56.8	41.9	52.6	40.2	26.5
Net income as % of income	-2.1%	-1.3%	0.2%	3.6%	4.3%	5.1%	3.7%	4.7%	3.6%	2.4%

## Changes in Income and Expenditure Three-Year Overview 2016 – 2019

Over the three-year period 2016 to 2019, annual income from giving increased by £17 million and income from trading activities by £15 million. Annual salaries and staff costs increased by £19 million and church running costs increased by £19 million. In real terms income from giving fell by 3.0% and expenditure on parish share fell by 4.1%.

Figure 3a: 2016 - 2019 Increase/Decrease in annual Income  
(Actuals - by Source)

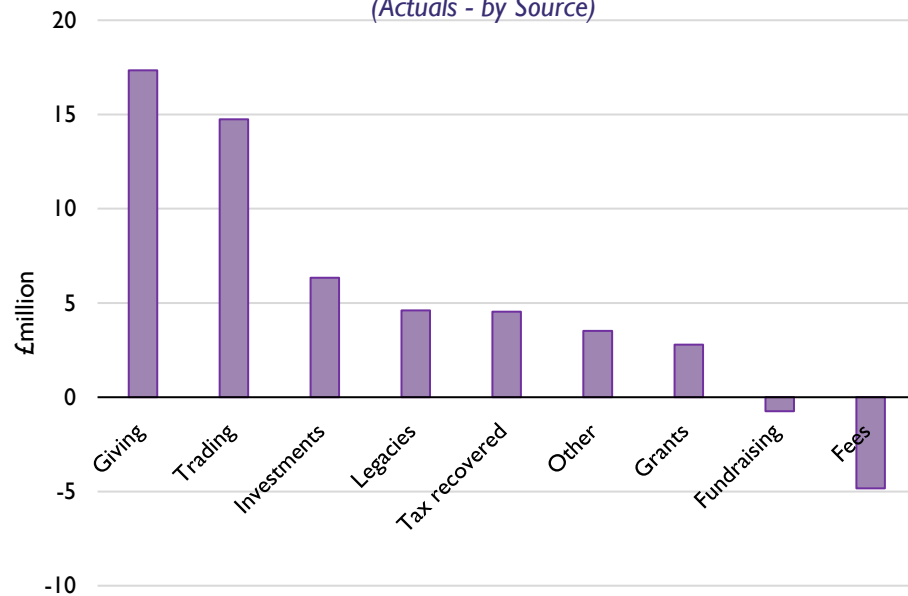


Table 2a: Income 2016 – 2019

Source	Change £m	% Change	% Change Real Terms
Giving	17.3	3.5%	-3.0%
Trading	14.7	13.1%	5.9%
Investments	6.3	15.5%	8.2%
Legacies	4.6	8.3%	1.5%
Tax recovered	4.5	4.9%	-1.7%
Other	3.5	6.7%	0.0%
Grants	2.8	2.9%	-3.6%
Fundraising	-0.8	-1.2%	-7.5%
Fees	-4.8	-11.5%	-17.1%
<b>Total</b>	<b>48.3</b>	<b>4.6%</b>	<b>-2.0%</b>

Figure 3a: 2016 - 2019 Increase/Decrease in annual Expenditure  
(Actuals - by Use)

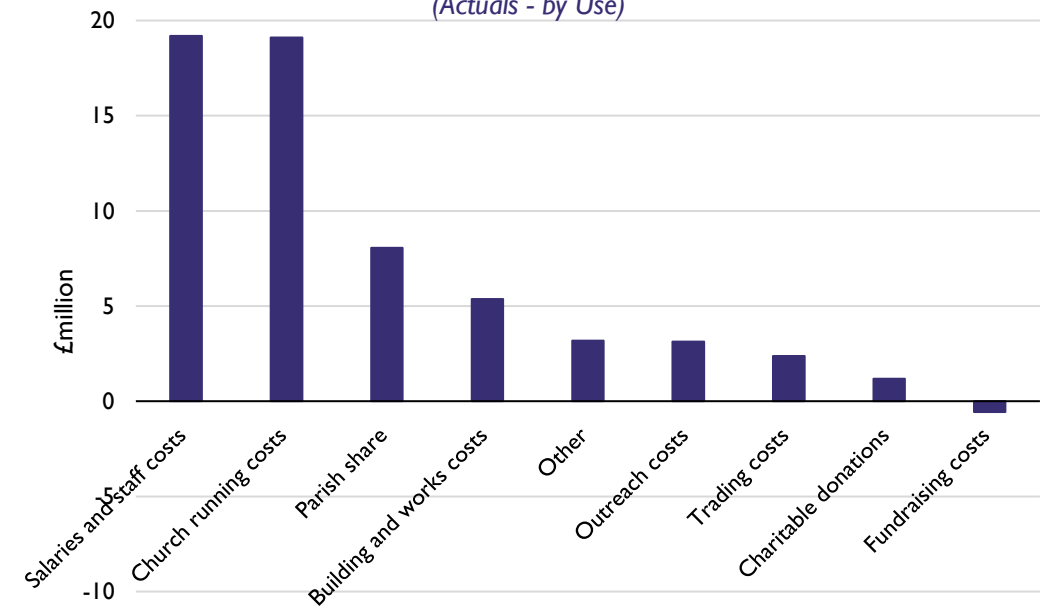


Table 2b: Expenditure 2016 – 2019

Use	Change £m	% Change	% Change Real Terms
Salaries and staff costs	19.2	13.5%	6.4%
Church running costs	19.1	10.7%	3.7%
Parish share	8.1	2.4%	-4.1%
Building and works costs	5.4	2.8%	-3.7%
Other	3.2	11.8%	4.7%
Outreach costs	3.1	13.4%	6.2%
Trading costs	2.4	4.8%	-1.8%
Charitable donations	1.2	2.6%	-3.9%
Fundraising costs	-0.6	-4.3%	-10.3%
<b>Total</b>	<b>61.0</b>	<b>6.0%</b>	<b>-0.6%</b>

## Parish Income Ten Year Overview 2010 – 2019

The main sources of income remained broadly similar over the ten-year period 2010 to 2019. Giving made up around half of parishes' total income, although as a proportion of total income it fell by 4 percentage points over the decade. Trading income rose from 9% to 12%. Grant income rose from 8% to 9%, although it dropped back from 2018, when it exceeded £100 million and accounted for 10% of total income.

Figure 4a: Income 2010 (Actuals)

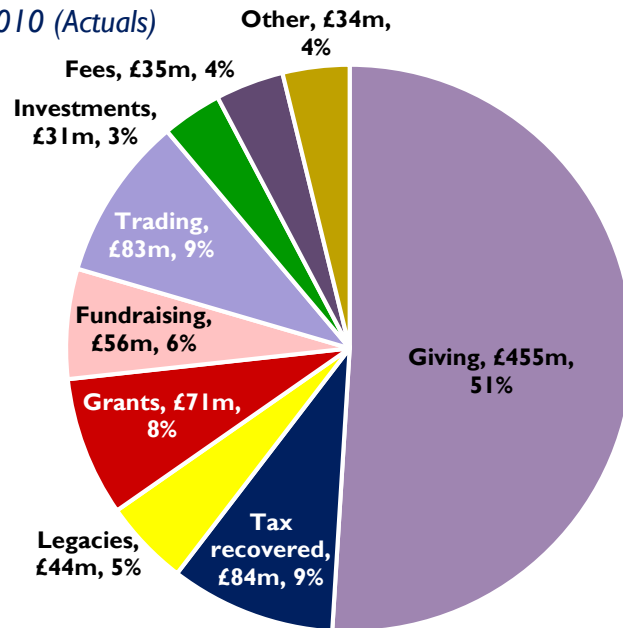


Figure 4b: Income 2019

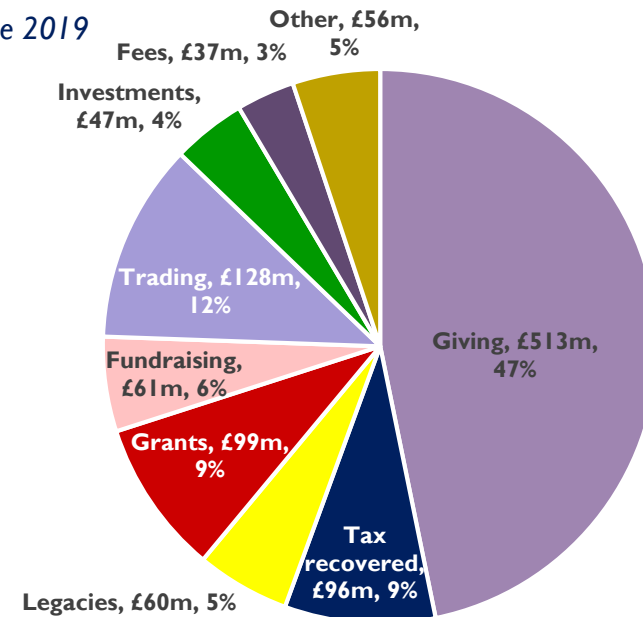


Table 3: Parish Income by Category 2010 – 2019 (£m Actuals)

	Giving	Tax recovered	Legacies	Grants	Fundraising	Trading	Investments	Fees	Other	Total
2010	454.9	84.1	43.7	70.9	55.9	83.3	30.5	34.7	34.0	892.2
2011	463.3	82.8	44.1	69.0	59.3	90.1	32.9	34.4	36.8	912.8
2012	470.2	78.5	44.2	70.3	57.2	97.9	37.0	35.0	39.1	929.2
2013	475.1	79.8	49.6	72.0	58.3	97.7	37.9	40.4	42.4	953.2
2014	481.7	88.2	52.6	82.0	59.0	106.9	39.0	41.3	39.8	990.4
2015	491.6	91.2	54.5	88.1	61.4	110.7	38.4	44.2	45.0	1,025.2
2016	496.1	91.9	55.2	96.1	61.3	112.9	40.8	42.1	52.5	1,049.0
2017	505.7	94.5	59.5	97.5	59.5	111.2	43.3	41.0	55.5	1,067.9
2018	508.4	94.3	57.9	108.0	62.0	117.0	47.7	40.3	53.5	1,089.2
2019	513.4	96.4	59.8	98.9	60.6	127.6	47.2	37.3	56.0	1,097.2

## Parish Giving Ten Year Overview 2010 – 2019

Parish giving rose each year from 2010 to 2019 but is worth around £31 million, or 6%, less in real terms. Regular planned giving accounted for over twice as much as collections and other forms of giving combined. In 2019, for every pound donated through giving, 19 pence of tax was recovered.

Figure 5a: Giving 2010 - 2019 - Actuals

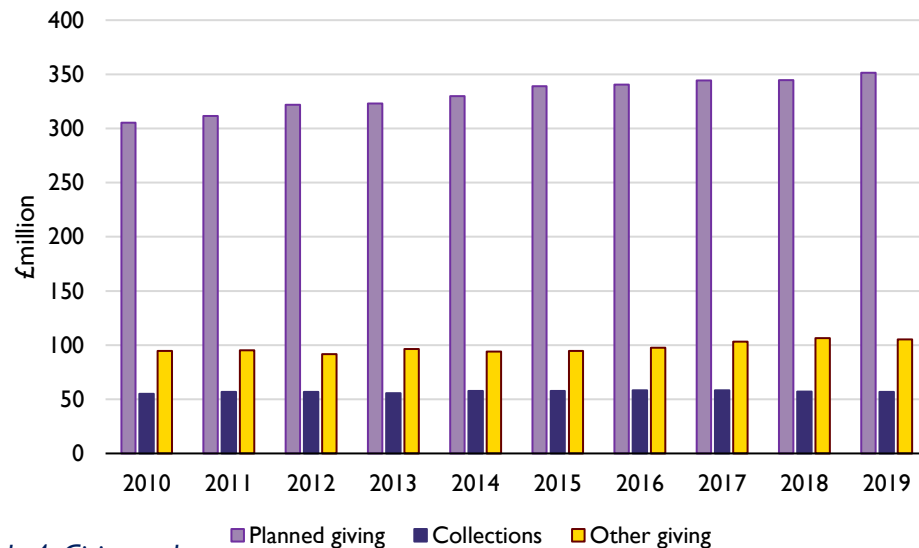


Figure 5b: Giving 2010 - 2019 - Real Terms

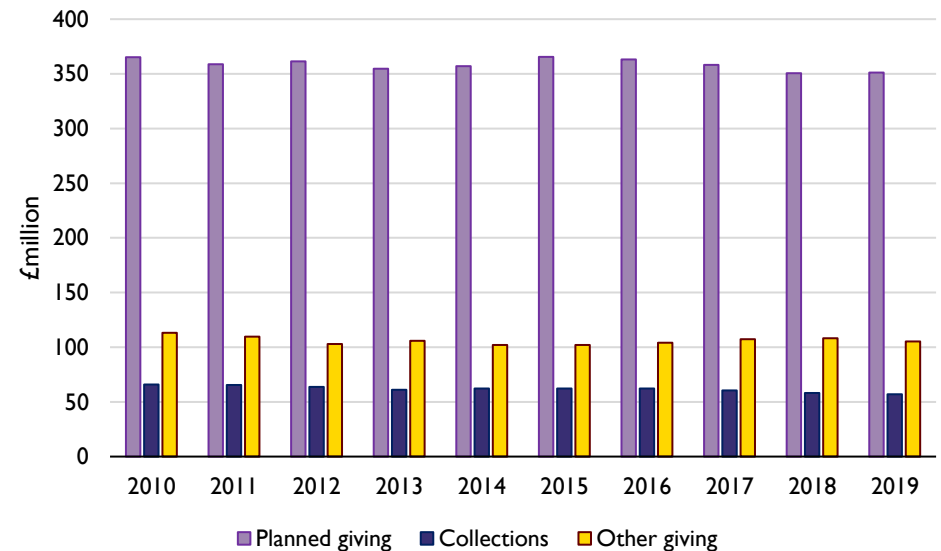


Table 4: Giving and Tax recovered 2010 - 2019

	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
2010	305.3	365.2	55.1	65.9	94.5	113.1	454.9	544.2	84.1	100.6
2011	311.4	358.7	56.8	65.4	95.2	109.6	463.3	533.6	82.8	95.4
2012	321.9	361.4	56.7	63.6	91.6	102.9	470.2	528.0	78.5	88.2
2013	323.1	354.7	55.6	61.0	96.4	105.8	475.1	521.6	79.8	87.6
2014	329.9	357.1	57.6	62.3	94.2	101.9	481.7	521.3	88.2	95.5
2015	339.1	365.6	57.8	62.3	94.7	102.1	491.6	530.0	91.2	98.3
2016	340.4	363.3	58.2	62.2	97.5	104.0	496.1	529.5	91.9	98.1
2017	344.2	358.1	58.3	60.6	103.3	107.5	505.7	526.2	94.5	98.4
2018	344.7	350.6	57.2	58.2	106.4	108.2	508.4	517.0	94.3	95.9
2019	351.3	351.3	56.9	56.9	105.3	105.3	513.4	513.4	96.4	96.4

## Planned Giving Ten Year Overview 2010 – 2019

The average amount given by each planned giver continued to rise and the number of planned givers continued to fall. In 2019, 479,000 planned givers gave on average £14.10 a week in planned giving. This was 21% higher, in real terms, than the average giving figure ten years previously, but the number of planned givers was 21% lower.

Figure 6: Weekly planned giving and Givers 2010 - 2019

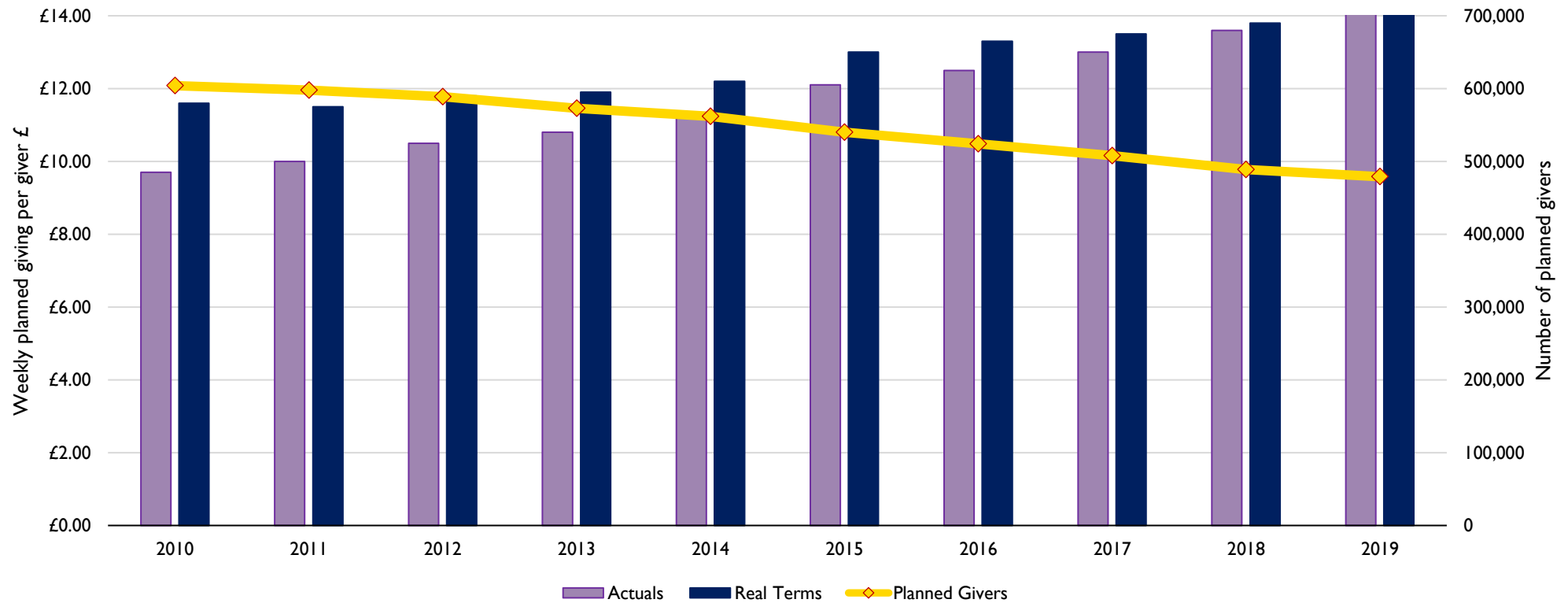


Table 5: Weekly planned giving and Number of planned givers 2010 - 2019

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Weekly planned giving per giver (actuals)	£9.70	£10.00	£10.50	£10.80	£11.30	£12.10	£12.50	£13.00	£13.60	£14.10
Weekly planned giving per giver (real terms)	£11.60	£11.50	£11.80	£11.90	£12.20	£13.00	£13.30	£13.50	£13.80	£14.10
Number of planned givers	604,000	598,000	589,000	573,000	562,000	540,000	524,000	508,000	489,000	479,000

## Parish Expenditure Ten Year Overview 2010 – 2019

The main uses of expenditure remained broadly similar over the ten-year period 2010 to 2019. Salaries and staff costs accounted for 15% of total expenditure in 2019 compared with 13% in 2010. Buildings and works costs accounted for 19% in 2019, but if “Other costs” are added the proportion of total expenditure rises to 21%. These “Other costs”, mainly of a capital nature, had prior to 2013 been included in parish finance returns mainly under “Buildings and works” costs.

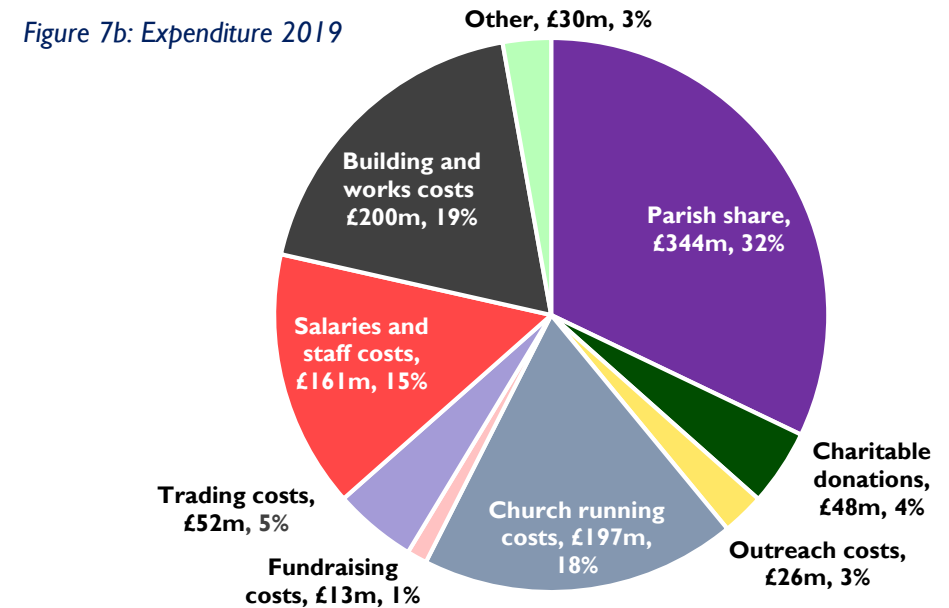
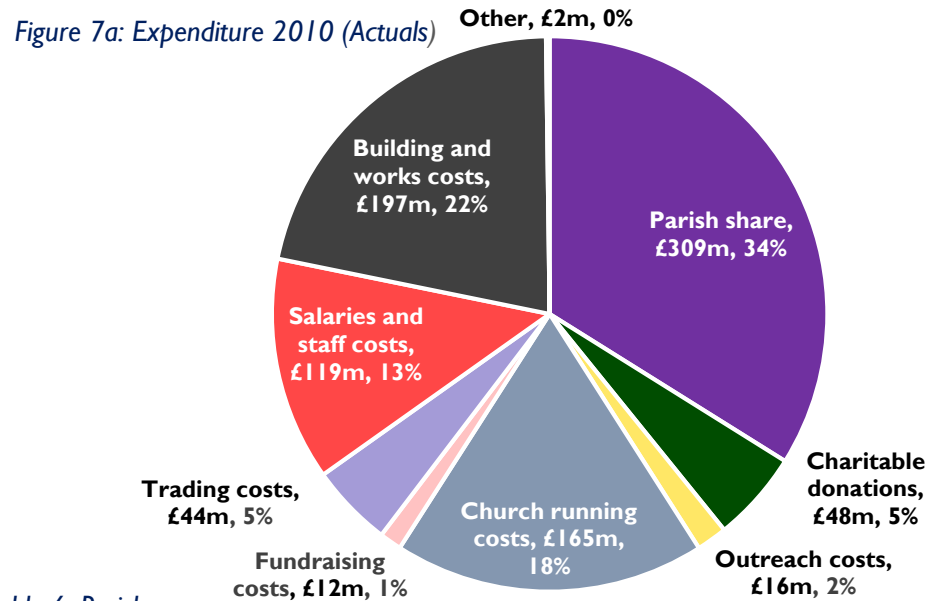


Table 6: Parish Expenditure by Category 2010–2019 (£m actuals)

	Parish share	Charitable donations	Outreach costs	Church running costs	Fundraising costs	Trading costs	Salaries and staff costs	Building and works costs	Other costs	Total
2010	308.8	48.2	16.3	165.0	11.7	43.9	118.6	196.7	1.9	911.2
2011	309.4	49.1	17.9	169.0	11.4	47.0	117.7	201.1	2.1	924.7
2012	313.4	46.2	18.9	179.9	12.5	49.1	122.5	185.2	0.1	927.8
2013	315.9	46.1	16.9	177.6	12.7	48.4	127.0	156.5	18.2	919.3
2014	321.0	46.3	20.7	176.0	12.4	46.2	134.4	169.2	21.9	948.0
2015	331.7	47.6	21.4	174.6	13.4	46.7	136.6	175.1	25.3	972.4
2016	335.7	46.5	23.4	178.3	13.1	49.3	142.0	194.4	27.0	1,009.7
2017	339.0	48.2	23.3	182.4	13.6	49.2	148.4	185.7	27.6	1,017.3
2018	340.6	48.3	25.6	191.4	12.6	49.9	153.4	196.6	31.1	1,049.6
2019	343.8	47.7	26.5	197.4	12.6	51.7	161.1	199.8	30.1	1,070.7

## Expenditure on Mission and Ministry 2010 – 2019

Diocesan parish share, which contributes to mission and ministry funding, fell by £26 million, or 7%, in real terms between 2010 and 2019. Over the same period, parishes increased expenditure on own staff salaries and outreach costs by £26 million, or 16% in real terms. Additionally, in 2019, parishes gave £48 million to charitable donations.

Figure 8a: Mission and Ministry 2010 - 2019 - Actuals

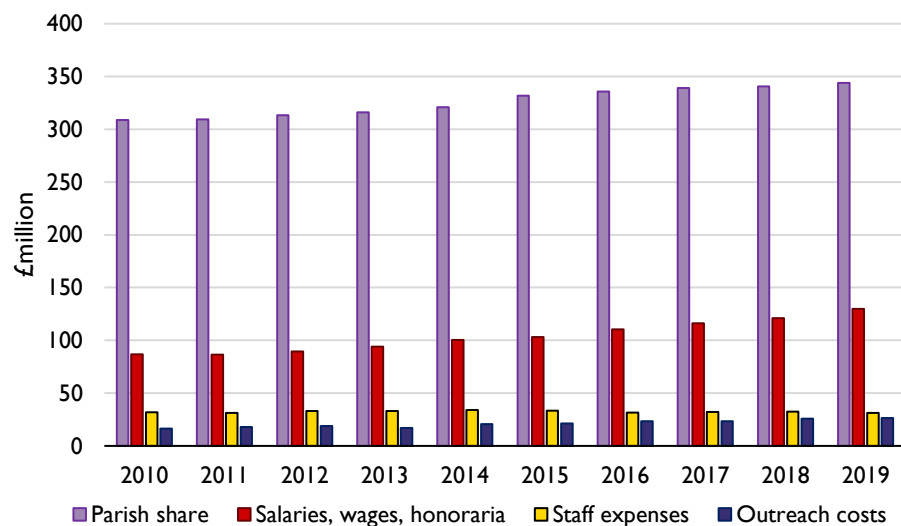


Figure 8b: Mission and Ministry 2010 - 2019 - Real Terms

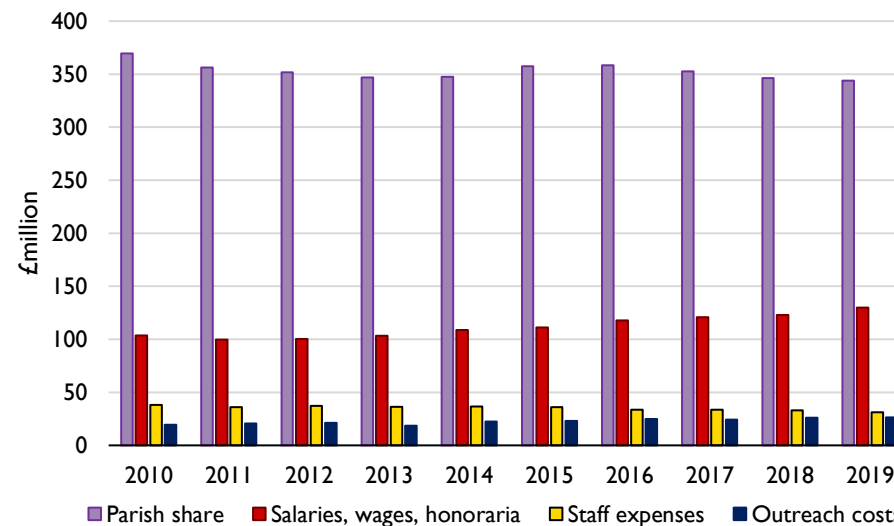


Table 7: Mission and Ministry Costs 2010–2019

	Parish share		Salaries, wages, honoraria		Staff expenses		Outreach costs		Total		Charitable donations	
	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
2010	308.8	369.4	86.6	103.7	32.0	38.3	16.3	19.5	443.7	530.8	48.2	57.7
2011	309.4	356.3	86.5	99.6	31.2	36.0	17.9	20.7	445.1	512.6	49.1	56.5
2012	313.4	351.9	89.4	100.3	33.1	37.2	18.9	21.3	454.8	510.7	46.2	51.9
2013	315.9	346.8	94.0	103.2	33.0	36.2	16.9	18.5	459.8	504.8	46.1	50.6
2014	321.0	347.4	100.5	108.7	34.0	36.8	20.7	22.4	476.1	515.3	46.3	50.1
2015	331.7	357.6	103.3	111.3	33.4	36.0	21.4	23.0	489.7	527.9	47.6	51.3
2016	335.7	358.3	110.4	117.8	31.5	33.7	23.4	24.9	501.0	534.8	46.5	49.6
2017	339.0	352.7	116.2	120.9	32.2	33.5	23.3	24.2	510.7	531.4	48.2	50.2
2018	340.6	346.4	120.9	122.9	32.6	33.1	25.6	26.1	519.7	528.5	48.3	49.1
2019	343.8	343.8	129.8	129.8	31.3	31.3	26.5	26.5	531.4	531.4	47.7	47.7



## Sources and Use of Funds 2019

In 2019, 20% of parishes' total income – £218 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 9a: Parish Income by Source and Fund type 2019

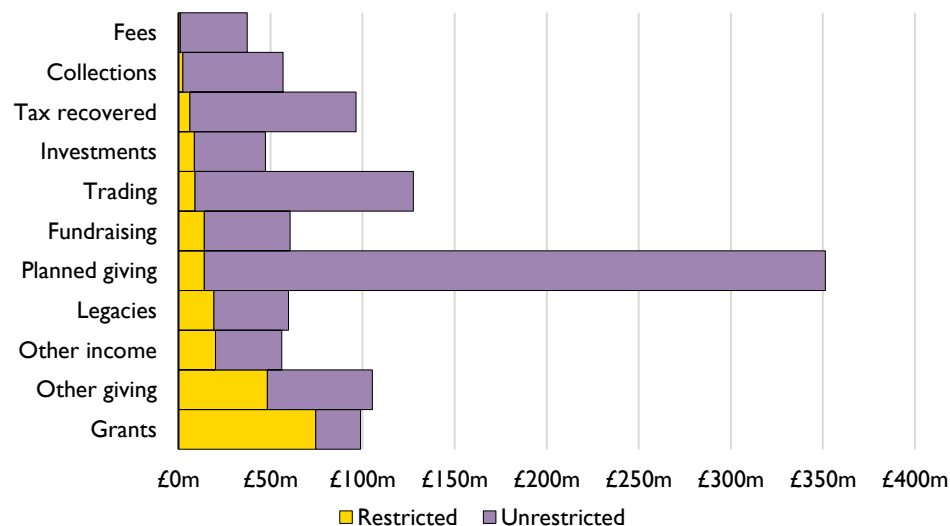


Figure 9b: Parish Expenditure by Use and Fund type 2019

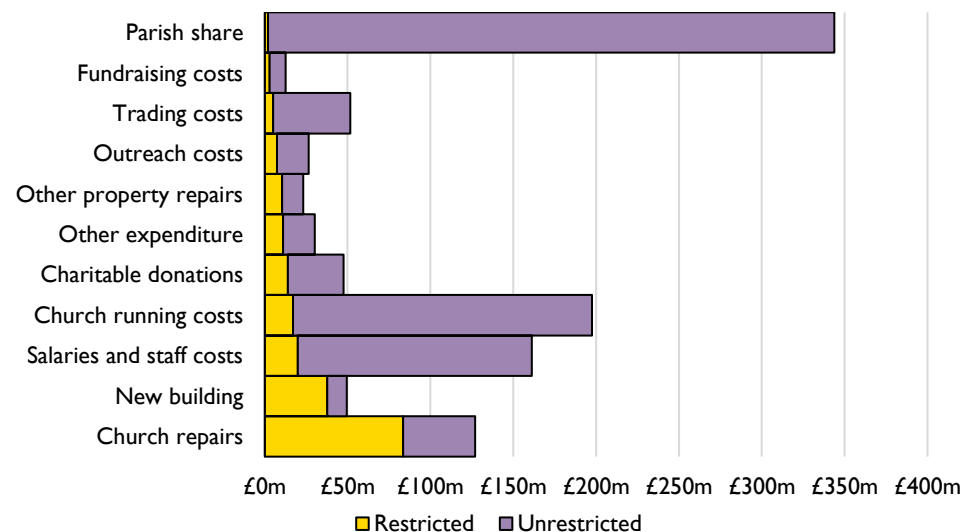


Table 8a: Income

	Restricted £m	%	Unrestricted £m	%
Fees	0.9	3%	36.4	97%
Collections	2.4	4%	54.4	96%
Tax recovered	6.2	6%	90.2	94%
Investments	8.7	18%	38.5	82%
Trading	9.0	7%	118.6	93%
Fundraising	14.0	23%	46.5	77%
Planned giving	14.1	4%	337.2	96%
Legacies	19.2	32%	40.6	68%
Other income	20.1	36%	36.0	64%
Other giving	48.4	46%	56.9	54%
Grants	74.6	75%	24.3	25%
<b>Total</b>	<b>217.7</b>	<b>20%</b>	<b>879.5</b>	<b>80%</b>

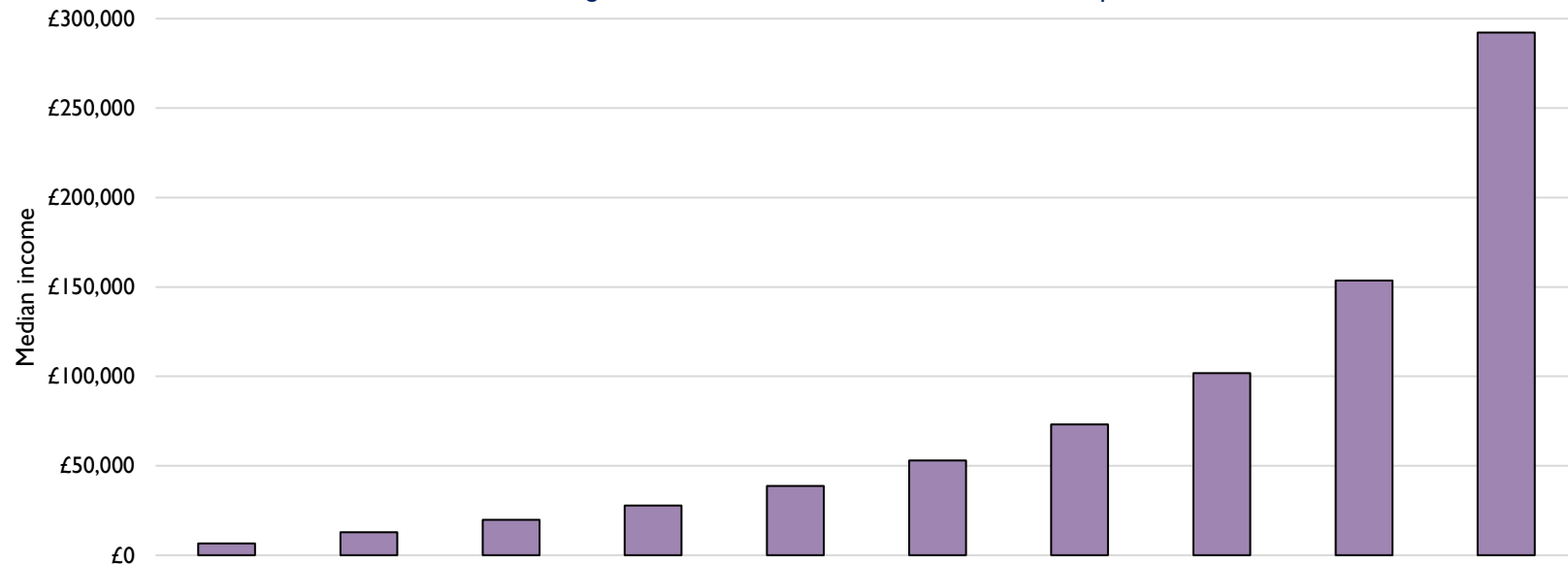
Table 8b: Expenditure

	Restricted £m	%	Unrestricted £m	%
Parish share	1.9	1%	341.8	99%
Fundraising costs	2.9	23%	9.7	77%
Trading costs	5.0	10%	46.7	90%
Outreach costs	7.4	28%	19.0	72%
Other property repairs	10.4	45%	12.8	55%
Other expenditure	11.2	37%	19.0	63%
Charitable donations	14.0	29%	33.7	71%
Church running costs	17.0	9%	180.4	91%
Salaries and staff costs	20.0	12%	141.1	88%
New building	37.6	76%	11.9	24%
Church repairs	83.6	66%	43.5	34%
<b>Total</b>	<b>211.1</b>	<b>20%</b>	<b>859.6</b>	<b>80%</b>

## Parish-level Finance 2019

There is considerable variation in parish income. In 2019, the 10% of parishes with the smallest income had a median income of £6,600. The 10% of parishes with the highest income had a median income of £292,200 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 1,230 high-income parishes paid 31% of diocesan share contribution. The median income for all 12,302 parishes was £45,600.

Figure 10/Table 8: Parish Income 2019 - median per decile



Decile: 1 = Smallest 10% of parishes	1	2	3	4	5	6	7	8	9	10	All parishes
Lowest income £	Note 1	9,800	16,400	23,500	32,500	45,600	62,200	86,300	122,800	194,500	Note 1
<b>Median income £ (shown in graph)</b>	<b>6,600</b>	<b>12,900</b>	<b>19,800</b>	<b>27,800</b>	<b>38,700</b>	<b>52,900</b>	<b>73,000</b>	<b>101,800</b>	<b>153,600</b>	<b>292,200</b>	<b>45,600</b>
Highest income £	9,800	16,400	23,500	32,500	45,600	62,200	86,300	122,700	194,500	Note 2	Note 2
Total decile income £m*	8 (1%)	16 (1%)	24 (2%)	34 (3%)	48 (4%)	66 (6%)	91 (8%)	126 (11%)	190 (17%)	495 (45%)	1,097 (100%)
Total decile planned giving £m*	2 (1%)	4 (1%)	7 (2%)	10 (3%)	14 (4%)	20 (6%)	29 (8%)	42 (12%)	63 (18%)	160 (46%)	351 (100%)
Total decile parish share contribution £m*	3 (1%)	7 (2%)	10 (3%)	14 (4%)	20 (6%)	26 (8%)	37 (11%)	51 (15%)	69 (20%)	106 (31%)	344 (100%)
Decile number of planned givers (000s)*	7 (1%)	13 (3%)	18 (4%)	24 (5%)	31 (6%)	39 (8%)	51 (11%)	68 (14%)	88 (18%)	140 (29%)	479 (100%)
Decile weekly planned giving per giver £	5.30	6.30	7.30	7.90	9.00	9.90	10.90	12.00	13.70	22.00	14.10

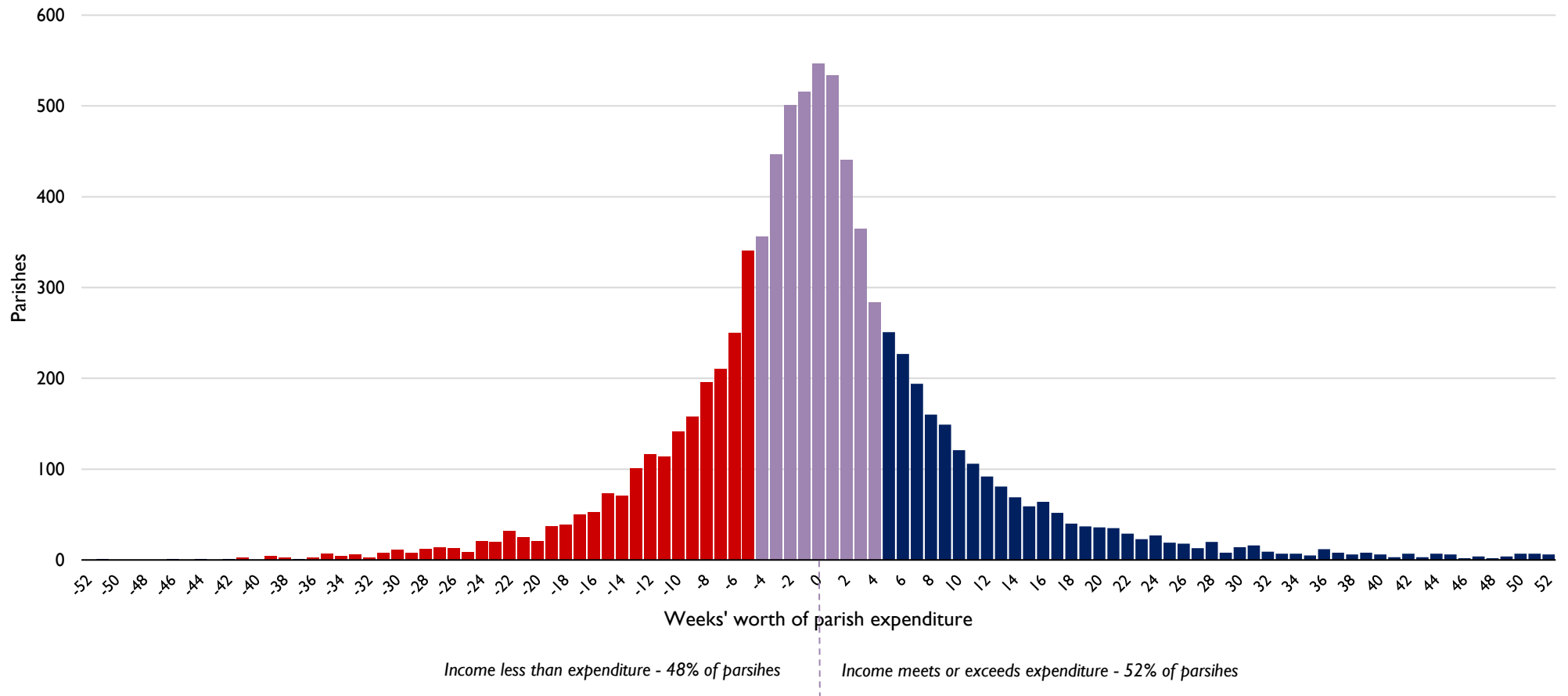
Note 1: A very small number of parishes conjoined in a wider benefice are accounted no independent income  
 Note 2: There were 40 parishes with annual income of over £1 million.

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

## Parish Financial Activity 2017 – 2019

Parishes were surveyed where they had completed finance returns for all three years over the period to 2017 to 2019. Only unrestricted income and expenditure was analysed. For 52% of 8,350 parishes surveyed, average annual income was sufficient to meet average annual expenditure and, for 26% of parishes (coloured **dark blue** on the graph, could additionally have funded 5 or more weeks' worth of average spend. For 48% of parishes surveyed, average annual income was insufficient to meet average annual expenditure and, for 26% of parishes (coloured **red** on the graph) the shortfall amounted to 5 or more weeks' worth of average spend.

*Weeks expenditure under/over met by parishes' annual income (2017 - 2019 averages)*



# Diocesan Summary Statistics 2019

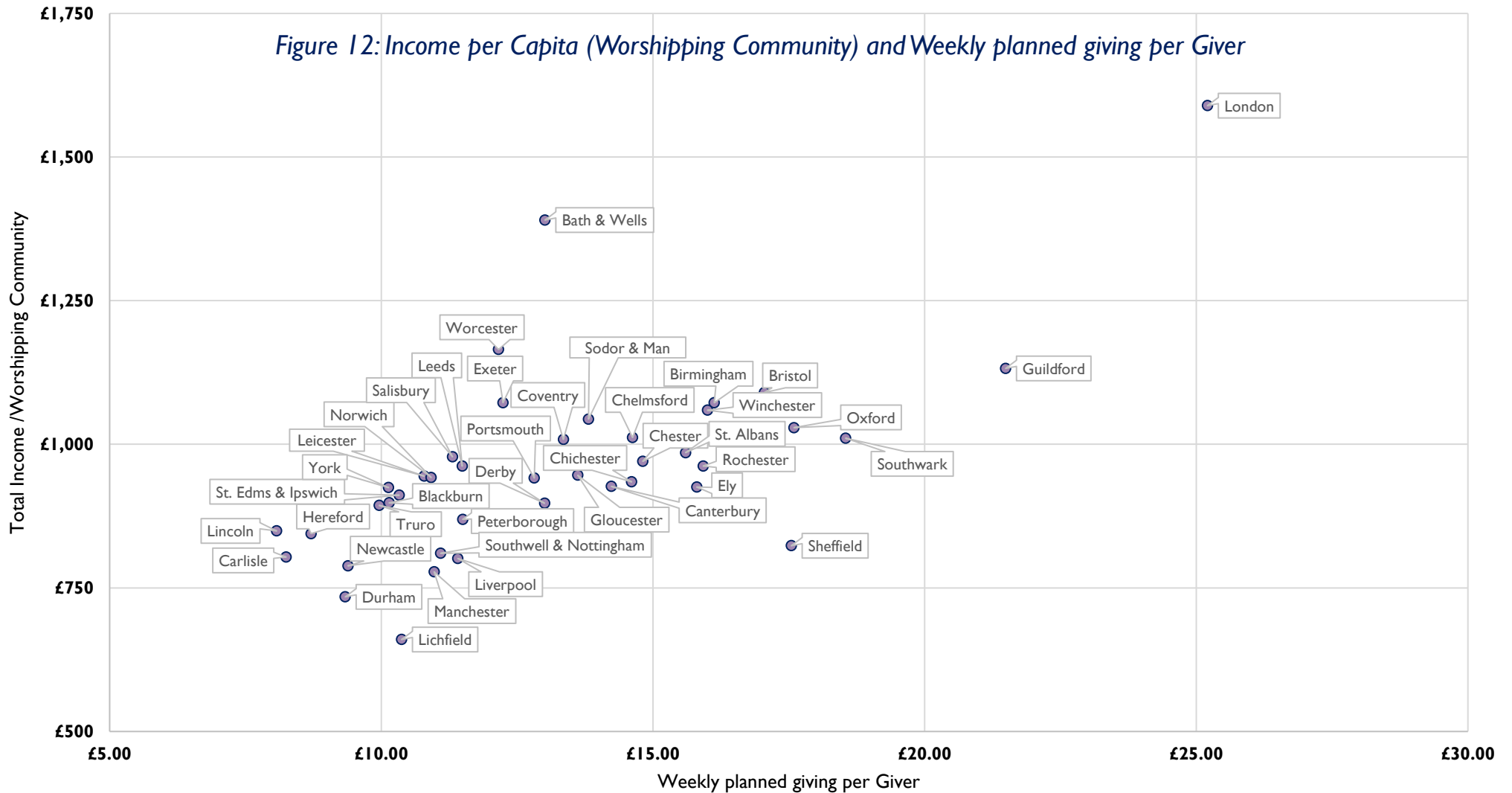
Table 10

Ref. no.	Diocese	Province	Population†	Number of parishes†	Number of churches†	Worshipping Community†	Response Rate	Total parish income £m	Total parish expenditure £m	Net income £m	Total income/ Worshipping Community £	Total parish share paid £m	Total planned giving £m	Number of planned givers	Weekly planned giving per giver £
1	Bath & Wells	C	969,000	461	559	23,500	88%	32.7	34.9	-2.3	1,390	10.2	9.5	14,100	13.00
2	Birmingham	C	1,591,000	151	184	19,900	92%	21.4	20.2	1.2	1,070	5.7	6.3	7,500	16.10
3	Blackburn	Y	1,363,000	235	271	25,800	63%	23.2	21.1	2.0	900	8.2	7.2	13,700	10.10
5	Bristol	C	1,042,000	165	201	18,400	88%	20.1	20.1	0.0	1,090	5.4	6.5	7,400	17.10
6	Canterbury	C	1,155,000	242	360	24,400	80%	22.7	22.0	0.7	930	8.7	7.2	9,700	14.20
7	Carlisle	Y	498,000	233	330	15,000	83%	12.1	12.5	-0.4	800	4.7	3.8	8,800	8.20
8	Chelmsford	C	3,253,000	470	576	41,400	66%	41.9	40.0	1.9	1,010	14.7	12.7	16,700	14.60
9	Chester	Y	1,651,000	265	342	33,900	46%	32.9	31.0	1.9	970	11.1	12.7	16,400	14.80
10	Chichester	C	1,711,000	359	475	46,000	97%	43.0	41.0	2.0	930	14.0	14.5	19,100	14.60
11	Coventry	C	905,000	205	242	16,900	87%	17.0	16.2	0.9	1,010	5.4	5.2	7,500	13.40
12	Derby	C	1,069,000	255	313	17,400	95%	15.6	14.6	1.0	900	4.8	4.9	7,200	13.00
13	Durham	Y	1,498,000	209	264	18,300	95%	13.5	14.0	-0.6	730	5.0	4.3	8,900	9.30
14	Ely	C	767,000	302	328	22,900	81%	21.2	21.2	-0.0	930	5.8	6.8	8,200	15.80
15	Exeter	C	1,199,000	489	595	24,200	68%	26.0	25.2	0.8	1,070	9.1	7.7	12,200	12.20
16	Gloucester	C	678,000	297	381	21,700	81%	20.5	20.0	0.5	950	6.7	6.7	9,400	13.60
17	Guildford	C	1,068,000	160	211	30,700	91%	34.8	35.2	-0.4	1,130	11.7	15.3	13,700	21.50
18	Hereford	C	333,000	338	402	13,400	93%	11.3	11.0	0.3	840	3.9	2.6	5,700	8.70
19	Leicester	C	1,066,000	245	311	17,100	72%	16.2	14.5	1.6	940	4.5	5.0	8,900	10.80
20	Lichfield	C	2,185,000	421	544	41,300	82%	27.3	27.0	0.3	660	11.1	8.7	16,200	10.40
21	Lincoln	C	1,091,000	484	625	20,600	59%	17.5	18.2	-0.7	850	3.9	3.6	8,700	8.10
22	Liverpool	Y	1,623,000	173	236	24,700	91%	19.8	19.8	-0.0	800	7.8	6.4	10,800	11.40
23	London	C	4,390,000	403	475	86,700	80%	137.5	131.4	6.1	1,590	25.5	38.4	29,300	25.20
24	Manchester	Y	2,202,000	256	316	27,800	61%	21.6	19.8	1.8	780	6.9	7.3	12,800	11.00
25	Newcastle	Y	835,000	170	238	13,800	88%	10.9	11.2	-0.3	790	4.4	3.6	7,300	9.40
26	Norwich	C	923,000	554	640	21,200	71%	20.0	21.3	-1.3	940	7.2	5.3	9,300	10.90
27	Oxford	C	2,415,000	608	811	64,500	90%	66.4	63.7	2.7	1,030	19.4	24.9	27,200	17.60
28	Peterborough	C	935,000	348	379	20,300	90%	17.7	17.2	0.5	870	7.4	5.8	9,600	11.50
29	Portsmouth	C	792,000	133	167	14,400	78%	13.5	13.7	-0.1	940	4.8	4.2	6,400	12.80
31	Rochester	C	1,375,000	215	259	30,200	97%	29.1	29.7	-0.6	960	9.0	10.0	12,100	15.90
32	St. Albans	C	1,942,000	337	407	34,800	61%	34.3	32.9	1.4	990	13.1	12.4	15,300	15.60
33	St. Edms & Ipswich	C	682,000	446	479	20,500	90%	18.7	17.3	1.4	910	6.3	4.6	8,600	10.30
34	Salisbury	C	963,000	433	566	29,700	80%	29.1	28.6	0.4	980	10.2	9.4	16,000	11.30
35	Sheffield	Y	1,308,000	174	208	19,600	61%	16.2	15.3	0.8	820	4.7	6.6	7,200	17.50
36	Sodor & Man	Y	92,000	15	39	1,700	70%	1.8	1.6	0.2	1,040	0.7	0.4	600	13.80
37	Southwark	C	2,899,000	294	355	55,800	80%	56.4	56.8	-0.4	1,010	16.4	20.0	20,700	18.50
38	Southwell & Nottingham	Y	1,165,000	228	296	18,700	64%	15.1	15.2	-0.1	810	5.7	6.1	10,500	11.10
39	Truro	C	573,000	213	301	11,500	91%	10.3	10.7	-0.4	890	3.4	2.4	4,700	10.00
41	Winchester	C	1,242,000	253	357	26,700	89%	28.2	26.8	1.5	1,060	9.5	9.7	11,600	16.00
42	Worcester	C	899,000	168	274	12,900	95%	15.0	14.3	0.7	1,160	4.8	4.0	6,400	12.20
43	York	Y	1,452,000	443	582	28,300	91%	26.2	26.0	0.1	920	8.1	6.8	12,800	10.10
46	Leeds	Y	2,765,000	450	597	40,300	96%	38.8	37.5	1.3	960	13.8	11.8	19,800	11.50
<b>Church of England*</b>			<b>56,563,000</b>	<b>12,300</b>	<b>15,496</b>	<b>1,096,900</b>	<b>81%</b>	<b>1,097.2</b>	<b>1,070.7</b>	<b>26.59</b>	<b>1,000</b>	<b>343.8</b>	<b>351.3</b>	<b>478,900</b>	<b>14.10</b>

\* Excluding Diocese in Europe. Financial information from 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. Aggregate giving was £7.1m. † Figures sourced from Church of England Statistics for Mission 2019.

## Parishes' relative Income and Giving 2019 compared by Diocese

At the bottom left of Figure 12 are dioceses where parishes have relatively low levels of income for the size of the Worshipping Community and where weekly planned giving per giver is relatively low. In 2019 there were 25 (out of 41) dioceses where weekly planned giving per giver was less than £15 and where parishes' total income per Worshipping Community was less than the national average of £1,000. These included all dioceses in the Northern province of York except for Sheffield and Sodor and Man.



## 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 3 (Parish Income by Category 2010 – 2019), Table 4 (Giving and Tax Recovered 2009 – 2018), Table 5 (Weekly planned giving per giver and Givers 2010 – 2019) and Table 6 (Parish Expenditure by Category 2010 – 2019). 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 10 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 2019 Returns of Parish Finance received (93.0%) 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. One diocese used a different electronic data collection system, through which 1.8% of returns received were submitted. 5.2% 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 a suffragan bishop of that diocese 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, who may additionally check against parishes' financial statements uploaded on the Charity Commission website. 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 2018 and previous years, received after Parish Finance Statistics 2018 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 2019 were received from 81% 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. Details of the data checking and estimation processes are available on request from the Research and Statistics unit.

## Impact of COVID-19

Closure of churches and diocesan offices, staff furloughing and online meeting and working during 2020 impacted the returns process for Parish Finance Statistics 2019. The Research and Statistics unit worked with parishes and diocesan staff to achieve a response rate from churches comparable to the 85% response rate achieved for the previous year. Response rates for each diocese are shown in Table 10 of this report.

## 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 2019.

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/l522/mm23> (release date 15-11-2020).

## 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*)

**Response rate:** Number of churches for which a return is received divided by the total number of churches with financial activity to report

**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 2019 and guidance notes



## Return of Parish Finance January to December 2019

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
	<b>Voluntary giving</b>				<b>Costs of generating funds</b>
1	Tax efficient planned giving			17	Costs of fundraising activities
2	Other planned giving				<b>Church activities</b>
3	Collections at services			18	Mission giving and donations
4	All other giving and voluntary receipts, including special appeals (recurring and one-off)			19	Diocesan parish share contribution
6	Gift Aid recovered			20	Salaries, wages and honoraria
7	Legacies received (capital value)			21	Clergy and staff expenses
8	Grants (include recurring and one-off)				<b>Church expenses</b>
	Total voluntary giving	£	£	22	Mission and evangelism costs
	<b>Activities for generating funds</b>			23	Church running expenses (including governance)
9	Fundraising activities (gross proceeds)			24	Church utility bills
	<b>Income from investments</b>			25	Costs of trading
10	Dividends, interest, income from property etc.				<b>Major capital expenditure</b>
	<b>Church activities</b>			27	Major repairs to the church building
11	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.
	<b>Other incoming resources</b>				<b>Other expenditure</b>
13	Other receipts/income not already listed			99	Other payments/expenditure not already listed
	<b>Totals (from Financial Statements)</b>				<b>Totals (from Financial Statements)</b>
A	RECEIPTS/INCOME	£	£	C	PAYMENTS/EXPENDITURE
B	<b>COMBINED TOTAL</b>	£		D	<b>COMBINED TOTAL</b>
	<b>PLANNED GIVERS AND LEGACIES</b>				<b>CASH AND INVESTMENT BALANCES</b>
14	Number of tax efficient planned givers			31	Cash and deposit balances as at 31/12/19
15	Number of other planned givers			32	Investments as at 31/12/19
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 <i>PCC Accountability</i> , 5th edn..			<b>Name</b>	<b>Date</b>	
			<b>Position</b>		
			<b>Email or telephone</b>		
E	Looking back across 2019, 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 <b>OR</b> 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 <b>X</b> in the centre of one of the brackets [   ]
1	Tax efficient planned giving	Money given regularly (e.g. weekly, monthly, quarterly) <b>under Gift Aid</b> 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) <b>without Gift Aid</b> 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 <a href="http://www.hmrc.gov.uk/charities/gasds/records.htm">http://www.hmrc.gov.uk/charities/gasds/records.htm</a> .
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 <b>Receipts and Payments</b> 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 <b>Accruals</b> 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, vergers, administrators, sextons, organists 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 <b>Receipts and Payments</b> 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 <b>Accruals</b> 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 31/12/19	Total Restricted and Unrestricted balances as at 31/12/19 for all current and deposit accounts, plus cash in hand.
32	Investments as at 31/12/19	Total Restricted and Unrestricted balances as at 31/12/19 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.