

Parish Finance Statistics 2020

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Introduction

The focus of this report is on the financial impact of the COVID pandemic on Church of England parish finance. 2020 was an exceptional year as parishes scaled back overall levels of expenditure in line with significant reductions in income. The report provides a benchmark to assess the implications for funding, operations, mission and ministry as parishes continue to monitor performance against “pre-COVID” levels of activity.

The 2020 report shows evidence of financial resilience as well as financial challenge. Parishes’ main source of income from regular giving held up well relative to other sources of income, despite churches being closed for much of the year to givers who gave in person. Although financial strain was felt by many church communities and there was a larger than usual reduction in the number of regular givers, average weekly planned giving rose by 5.7% over 2019. We are grateful for the generosity and commitment of those who supported their parish financially during the challenging circumstances of the pandemic.

Income from all sources was reduced by 15% and there was a 14% reduction in overall expenditure. The total amount contributed to diocesan parish share was reduced by 7%. Income exceeded expenditure for a ninth successive year, although very marginally and not if restricted fund activity is excluded from the picture. The fact that parishes’ incoming resources matched overall levels of spending indicates that aggregate cash balances have been preserved, although this is the first annual parish finance report to note the estimated position on parish reserves.

Not all parishes were affected in the same way. The 2020 report extends the “decile analysis” introduced in previous reports to show how parishes’ regular planned giving contributions to diocesan parish share and reserve levels varied relative to their overall level of income. The report also shows variation between dioceses in parishes’ income relative to expenditure, levels of weekly planned giving and income relative to the size of parishes’ aggregate Worshipping Community. Nationally across all dioceses, the reduction in parishes’ income and expenditure was proportionately greater than the reduction in the number of people comprising the Worshipping Community.

The pandemic affected not only the figures themselves but also the data collection process. Thanks are due to the thousands of people in parishes and diocesan offices who rose to the challenge to achieve an overall 84% returns rate, comparable to pre-COVID levels. Without their help in compiling and sending in data this report would not have been possible. As parish finances continue to be closely monitored, the challenge for the coming year will be to report on 2021 parish finance statistics before the end of 2022.

William Nye

Secretary General, Archbishops’ Council

Revd Dr Alan Piggot

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February 2022

Parish Finance Summary

This report contains a national summary of financial activity for Church of England parishes in 2020, as measured through the annual Return of Parish Finance. To provide meaningful comparisons, data from 2000 to 2019 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. Figures for Church of England parishes in the Channel Islands, where arrangements for episcopal oversight are in transition, were not available for 2020 and figures for previous years have been excluded from this report.

Overview

2020 was an exceptional year for parish finance. Income fell by 15% and expenditure by 14%. The total income of Church of England parishes was £924 million compared with £1,093 million in 2019; total expenditure was £916 million compared with £1,067 in 2019. Although income exceeded expenditure for a ninth successive year, net income was reduced from £27 million to £8 million. Overall income fell to levels last seen in 2000, when parishes' total income was £927 million at 2020 prices. Overall expenditure fell to levels last seen in 2001, when parishes' total expenditure was £917 million at 2020 prices. Significant income and expenditure growth since that time was reversed (Figure 1/Table 1).

Restrictions to mitigate and contain the COVID pandemic, introduced in March and variously continuing for the rest of the year, severely affected churches' activities. Income from parishes' trading activities was almost halved and income from fundraising activities fell by 63%. Giving income fell by 7.6%, a reduction of £39 million compared with 2019. There was an overall reduction of £23 million, or 6.8%, in monies parishes paid to dioceses as parish share. Expenditure on buildings, church running costs, salaries and staff costs and mission giving fell by between 10% and 20% overall (Figure 2/Table2).

Giving remained the largest source of parish income. Together with tax recovered, giving accounted for £563 million. The largest item of expenditure was diocesan parish share, which accounted for £319 million (Figure 3).

Income

While the main sources of income remained broadly similar over the period 2011 to 2019, there were significant changes in 2020.

- The proportion of total income from giving and tax recovered rose 4 percentage points from 57% to 61%;
- The proportion of total income from grants and legacies rose 4 percentage points from 14% to 18%. 2020 grant and legacy income also showed actual increases over the figures for 2019;
- Operational income from trading, fundraising, fees and investments fell 9 percentage points from 25% to 16% of total parish income (Figure 4/Table 3).

Giving

Regular planned giving, accounting for over two thirds of all parish giving, fell from 98% of 2011 real term levels in 2019 to 93% in 2020. Collection receipts were halved, accounting for only 6% of all giving in 2020. Donations from other giving, such as special appeals, held steady, accounting for 23% of all giving (Figure 5/Table 4).

The weekly amount given by planned givers rose by an average of 2.5% each year, in real terms, over the period 2011 to 2019. In 2020 weekly planned rose in real terms by 4.6% over 2019, to around £14.80 for each giver. However, 2020 saw the number of planned givers fall by around 43,000 (9.1%), the biggest annual reduction over the period. There were 27% fewer planned givers in 2020 than there were in 2011 (Figure 6/Table 5).

Expenditure

In 2020, expenditure was spread proportionately between expenditure categories in a similar way to 2011 to 2019, with spending reductions across all areas. However, despite the £23 million reduction in parish share payments, the proportion of total expenditure accounted for by parish share rose from 32% in 2019 to 35% in 2020. Expenditure on salaries and staff costs reduced by £16 million but rose to 16% of total expenditure (Figure 7/Table 6).

Expenditure on Mission and Ministry

Diocesan parish share, which contributes to mission and ministry funding, fell by 3% in real terms in the period 2011 to 2019 and by a further 8% in 2020 – a real terms reduction of 11% over the decade. Over the ten year period 2011 to 2020, parishes increased expenditure on own staff salaries and outreach costs by 2% in real terms (Figure 8/Table 7).

Sources and Use of Funds

In 2020, 21% of parishes' total income – £ 192 million – was “restricted” for specified purposes. Restricted expenditure was £172 million, 19% of parishes total expenditure. 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. 33% of grant income was unrestricted compared with 25% in 2019 (Figure 9/Table 8).

Parish-level Finance

In 2020, the 10% of parishes with the smallest income (“Decile 1”) had a median income of £4,500. The 10% of parishes with the highest income (“Decile 10”) had a median income of £251,000. The median income for all 12,260 parishes was £35,600. Median income in 2019 was £45,500. Median incomes for all ten deciles fell between 2019 and 2020 but generally the higher the decile the lower the percentage reduction (Figure 10/Table 9).

In 2020, expenditure exceeded income for all deciles except the 10% of parishes with the highest income (“Decile 10”). The lower the decile, the greater the percentage deficit as well as the percentage of parishes in deficit. For parishes with the smallest income (“Decile 1”), 74% were in deficit compared with 56% for all parishes. If restricted funds are excluded from the picture, there was an overall deficit of £12 million on unrestricted fund activity (Figure 11/Table 10).

In 2020, the 10% of parishes with the highest income (“Decile 10”) accounted for 48% of parishes’ total planned giving (exclusive of tax recovered), with weekly planned giving of £23.70 per giver compared with £14.80 for all parishes. These parishes accounted for 32% of the total amount contributed to diocesan parish share. This was the only decile where total income from planned giving (exclusive of tax recovered) exceeded the total amount contributed to parish share (Figure 12/Table 11).

In 2020, the 10% of parishes with the highest income (“Decile 10”) spent £406 million to end the year with cash balances of £305 million. The lower the decile, the higher the ratio of cash to in-year expenditure. The 10% of parishes with the lowest income (“Decile 1”) had cash reserves to fund 87 weeks’ worth of unrestricted expenditure compared with 34 weeks for Decile 10 parishes and 38 weeks for parishes overall (Figure 13/Table 12).

Reserves

2020 is the first year for which parishes’ aggregate year-end balances have been reported. As at 31 December 2020, parishes’ cash and deposit balances were estimated to total around £840 million, of which around £540 million was unrestricted. A further £720 million was estimated to be held as investment reserves in unrestricted and restricted funds (Table 12).

Variation across Dioceses

There is considerable variation between dioceses in parishes’ income, giving, expenditure and amounts paid in parish share. Changes between 2019 and 2020 have also impacted differently across dioceses. There were dioceses which saw a marginal increase in parishes’ overall financial activity as well as dioceses where parishes’ aggregate income and expenditure fell by 20% to 25%. In 2020, there were 23 dioceses where parishes’ total income exceeded parishes’ total expenditure compared with 28 in 2019 (Table 13).

In 2019, dividing parishes’ total income by the total number of people in their Worshipping Communities gave national average figure £1,000 for each person. In 2020, average income per person in a Worshipping Community was £910. There were 7 dioceses where income per person in a Worshipping Community was less than £750 and where weekly planned giving per giver was less than £12 (Table 13).

Twenty Year Overview

Income and expenditure fell by over £150 million in 2020, to levels last seen in 2000 and 2001. Significant income and expenditure growth since that time was reversed.

Figure 1: Income and Expenditure 2000 - 2020

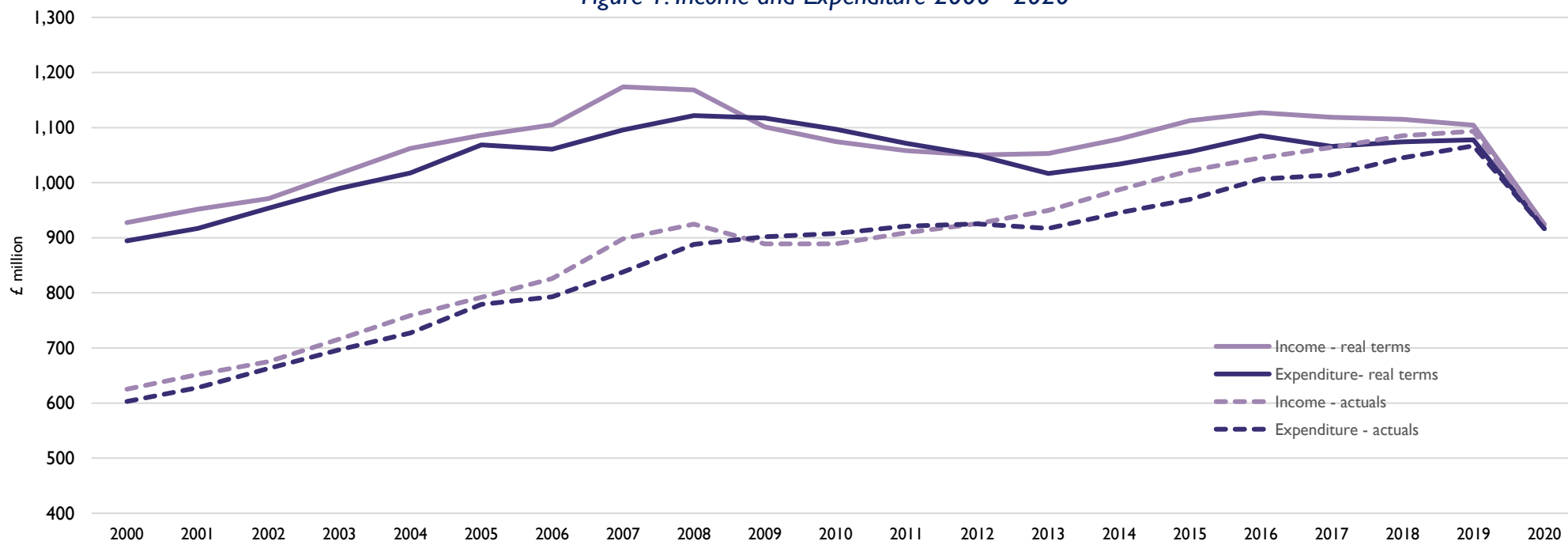


Table 1: Income and Expenditure 2000 - 2020

| | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 |
|-----------------------------------|------|------|------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|------|
| Income - real terms (2020) £m | 927 | 952 | 971 | 1,017 | 1,062 | 1,086 | 1,105 | 1,174 | 1,169 | 1,101 | 1,075 | 1,058 | 1,050 | 1,053 | 1,079 | 1,113 | 1,127 | 1,119 | 1,115 | 1,105 | 924 |
| Expenditure- real terms (2020) £m | 894 | 917 | 954 | 990 | 1,018 | 1,068 | 1,061 | 1,096 | 1,122 | 1,117 | 1,097 | 1,072 | 1,050 | 1,017 | 1,034 | 1,056 | 1,085 | 1,066 | 1,074 | 1,078 | 916 |
| Net income - real terms (2020) £m | 33 | 35 | 17 | 27 | 45 | 18 | 44 | 78 | 47 | -16 | -22 | -14 | 1 | 36 | 46 | 57 | 42 | 53 | 41 | 27 | 8 |
| Income - actuals £m | 625 | 652 | 675 | 716 | 759 | 792 | 826 | 898 | 925 | 889 | 889 | 909 | 926 | 949 | 987 | 1,022 | 1,045 | 1,064 | 1,085 | 1,093 | 924 |
| Expenditure - actuals £m | 603 | 628 | 663 | 697 | 727 | 779 | 793 | 838 | 888 | 902 | 908 | 921 | 925 | 917 | 945 | 970 | 1,007 | 1,014 | 1,045 | 1,067 | 916 |
| Net income - actuals £m | 22 | 24 | 12 | 19 | 32 | 13 | 33 | 60 | 37 | -13 | -19 | -12 | 0 | 32 | 42 | 52 | 39 | 50 | 40 | 27 | 8 |
| Net income as % of income | 3.6% | 3.7% | 1.8% | 2.7% | 0.0% | 1.6% | 4.0% | 6.7% | 4.0% | -1.5% | -2.1% | -1.3% | 0.0% | 3.4% | 4.2% | 5.1% | 3.7% | 4.7% | 3.7% | 2.4% | 0.9% |

Changes in Income and Expenditure One Year Overview 2019 – 2020

Income from parishes' trading activities was almost halved and income from fundraising activities fell by 63%. Giving income fell by 7.6% and parish share contributions by 6.8%. Expenditure on buildings, church running costs, salaries and staff costs and mission giving fell by between 10% and 20% overall.

Figure 2a: 2019 - 2020 Increase/Decrease in annual Income (Actuals - by Source)

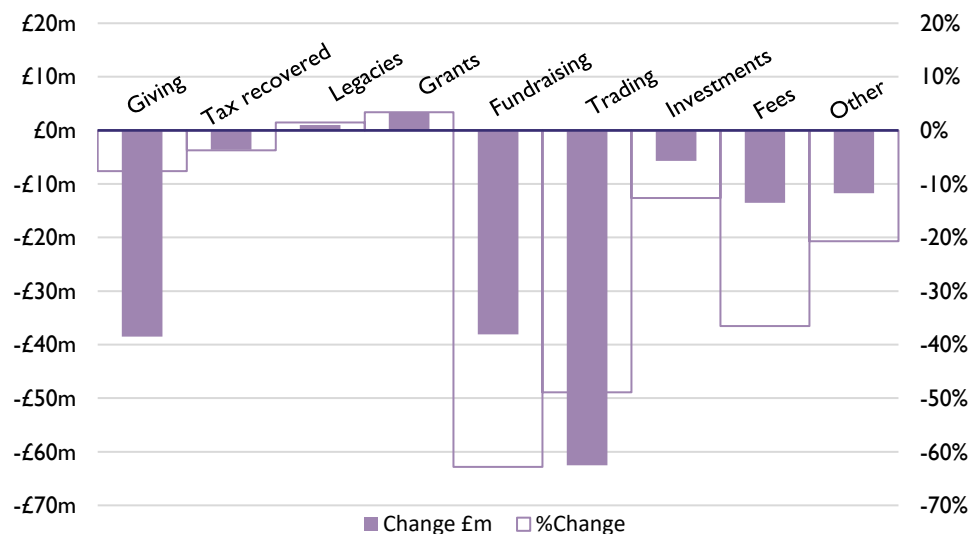


Figure 2b: 2019 - 2020 Increase/Decrease in annual Expenditure (Actuals - by Use)

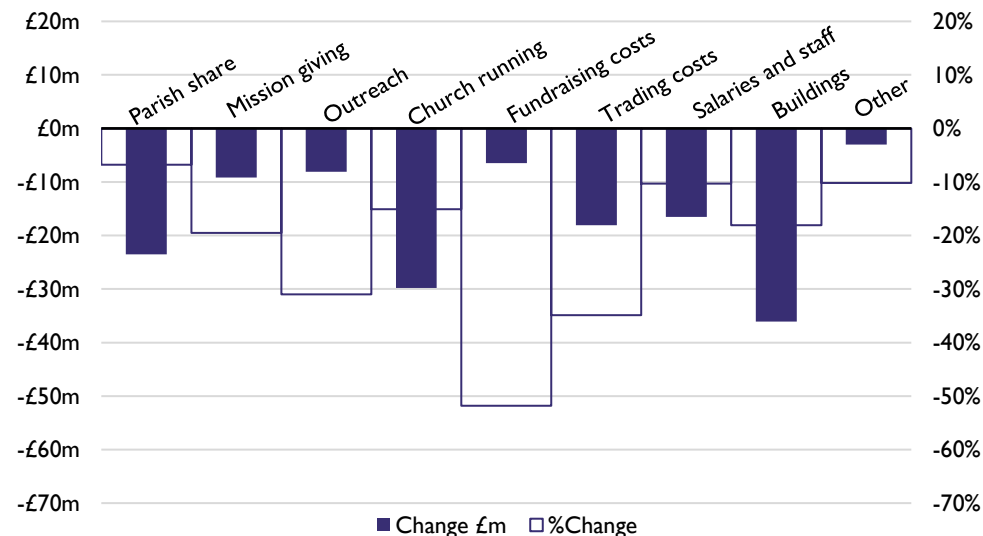


Table 2a: Income 2019 - 2020

| Source | Change £m | %Change |
|---------------|---------------|---------------|
| Giving | -38.5 | -7.6% |
| Tax recovered | -3.6 | -3.7% |
| Legacies | 1.0 | 1.5% |
| Grants | 3.5 | 3.4% |
| Fundraising | -38.1 | -62.8% |
| Trading | -62.5 | -48.9% |
| Investments | -5.7 | -12.6% |
| Fees | -13.5 | -36.5% |
| Other | -11.7 | -20.7% |
| Total | -169.4 | -15.5% |

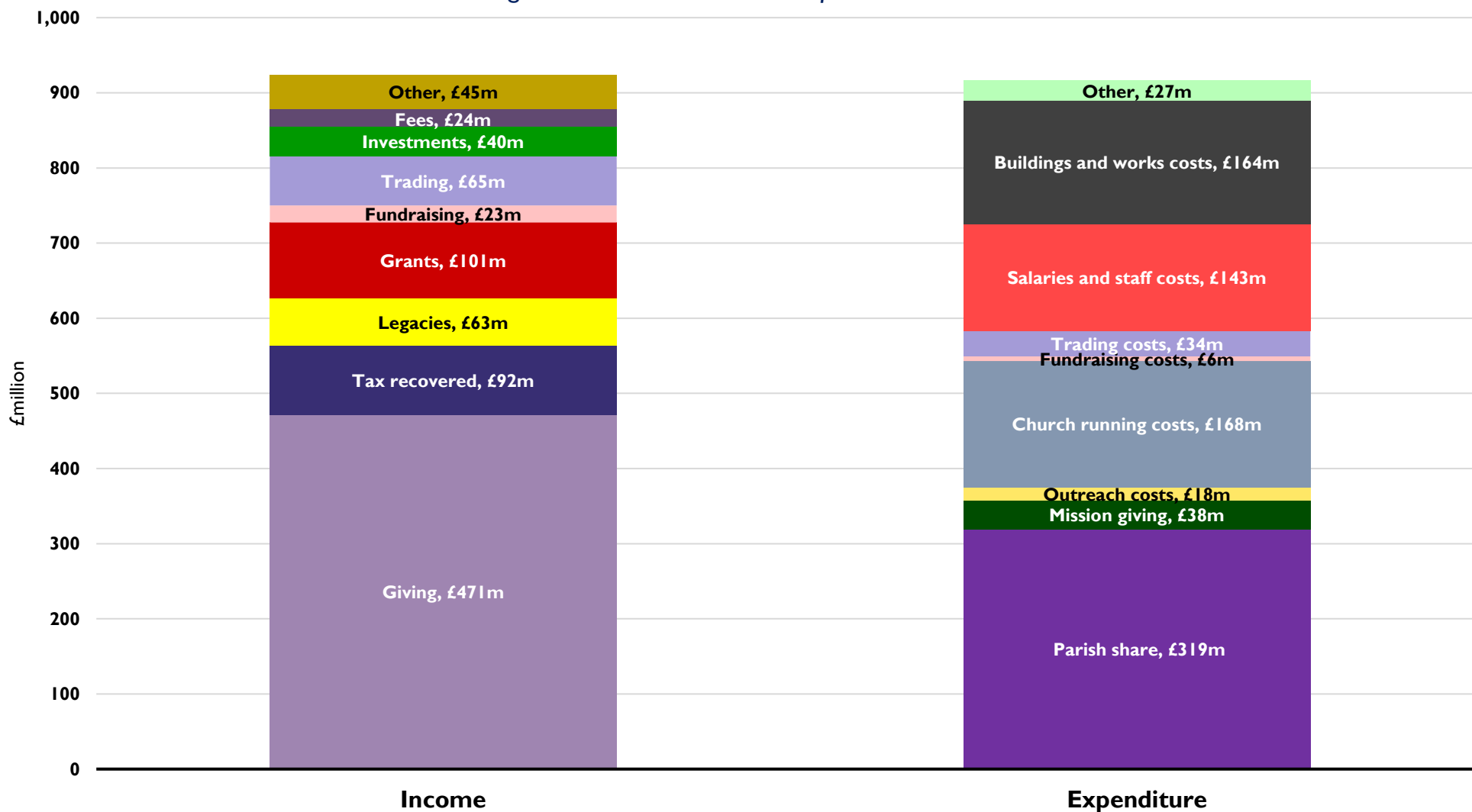
Table 2b: Expenditure 2019 - 2020

| Use | Change £m | %Change |
|--------------------|---------------|---------------|
| Parish share | -23.5 | -6.8% |
| Mission giving | -9.2 | -19.5% |
| Outreach | -8.1 | -31.0% |
| Church running | -29.8 | -15.1% |
| Fundraising costs | -6.5 | -51.8% |
| Trading costs | -18.1 | -34.9% |
| Salaries and staff | -16.5 | -10.3% |
| Buildings | -36.1 | -18.1% |
| Other | -3.0 | -10.2% |
| Total | -150.7 | -14.1% |

2020 Overview

In 2020 the total income of Church of England parishes was £924 million and the total expenditure was £916 million. The largest source of income was parish giving, which (together with tax recovered) accounted for £563 million. The largest item of expenditure was diocesan parish share, which accounted for £319 million.

Figure 3: Parish Income and Expenditure 2020



Parish Income Ten Year Overview 2011 – 2020

Figure 4a shows average annual income by category in the nine years to 2019. Figure 4b shows the changes for 2020. Proportionately more income came from giving and tax recovered; grant and legacy income rose in actual terms as well. Operational income from trading, fundraising, fees and investments fell from 25% of the total to 16%.

Figure 4a: Average annual income 2011 -2019 (real terms 2020)

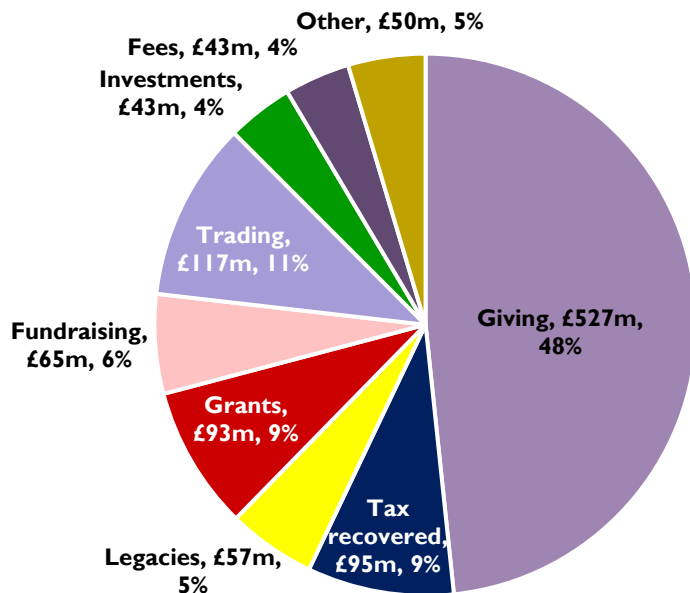


Figure 4b: Income 2020

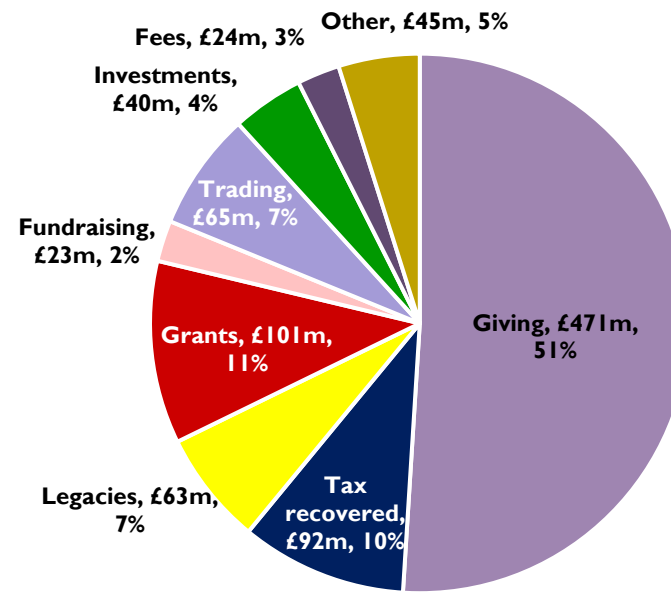


Table 3: Parish Income by Category 2011 - 2020

| | Giving | Tax recovered | Legacies | Grants | Fundraising | Trading | Investments | Fees | Other | Total |
|--|--------|---------------|----------|--------|-------------|---------|-------------|------|-------|---------|
| 2011 – actuals £m | 461.1 | 82.6 | 44.0 | 68.9 | 59.1 | 90.0 | 32.7 | 34.3 | 36.7 | 909.3 |
| 2012 – actuals £m | 468.0 | 78.3 | 43.9 | 70.2 | 57.0 | 97.8 | 36.8 | 34.9 | 38.9 | 925.8 |
| 2013 – actuals £m | 472.5 | 79.6 | 49.4 | 71.8 | 58.2 | 97.6 | 37.7 | 40.3 | 42.2 | 949.4 |
| 2014 – actuals £m | 479.6 | 88.0 | 52.4 | 82.0 | 58.9 | 106.7 | 38.8 | 41.2 | 39.6 | 987.1 |
| 2015 – actuals £m | 489.7 | 90.9 | 54.3 | 88.1 | 61.2 | 110.6 | 38.1 | 44.1 | 44.9 | 1,021.9 |
| 2016 – actuals £m | 493.8 | 91.6 | 55.0 | 96.0 | 61.1 | 112.8 | 40.6 | 42.0 | 52.3 | 1,045.3 |
| 2017 – actuals £m | 503.3 | 94.1 | 59.3 | 97.5 | 59.3 | 111.2 | 43.3 | 40.8 | 55.4 | 1,064.2 |
| 2018 – actuals £m | 505.9 | 93.9 | 57.7 | 107.9 | 61.8 | 117.1 | 46.9 | 40.2 | 54.0 | 1,085.3 |
| 2019 – actuals £m | 509.7 | 95.6 | 62.0 | 97.9 | 60.8 | 127.9 | 45.7 | 37.1 | 56.7 | 1,093.4 |
| 2011- 2019 average (real terms2020) £m | 527.3 | 95.4 | 57.3 | 93.4 | 64.7 | 116.5 | 43.2 | 42.7 | 50.4 | 1,090.9 |
| 2020 £m | 471.2 | 92.0 | 63.0 | 101.3 | 22.6 | 65.4 | 39.9 | 23.6 | 45.0 | 924.0 |

Parish Giving Ten Year Overview 2011 – 2020

Regular planned giving, which accounts for over two thirds of all parish giving, fell from 98% of 2011 real term levels in 2019 to 93% in 2020. Collection receipts were halved and accounted for only 6% of all giving in 2020. Donations from other giving, such as special appeals, held steady, accounting for 23% of all giving in 2020.

Figure 5a: Giving 2011 - 2020 - actuals

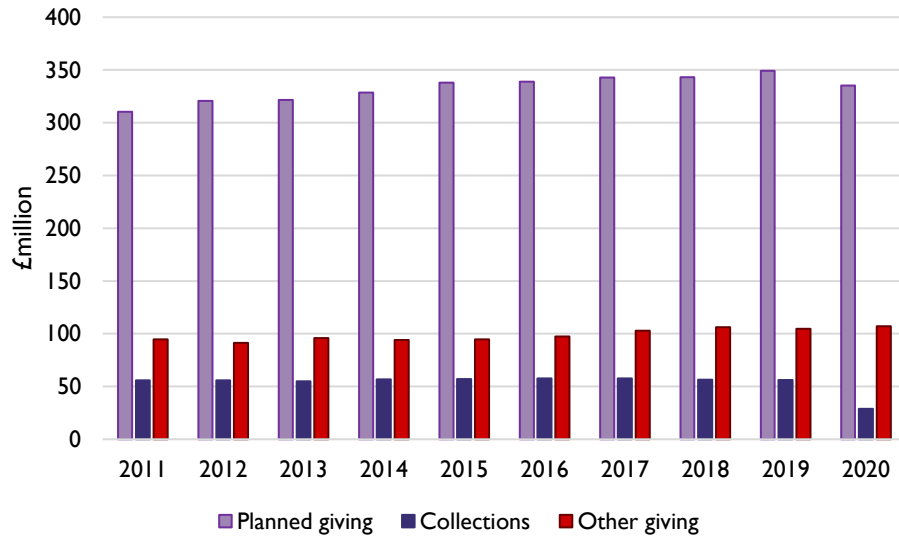


Figure 5b: Giving 2011 - 2020 - real terms

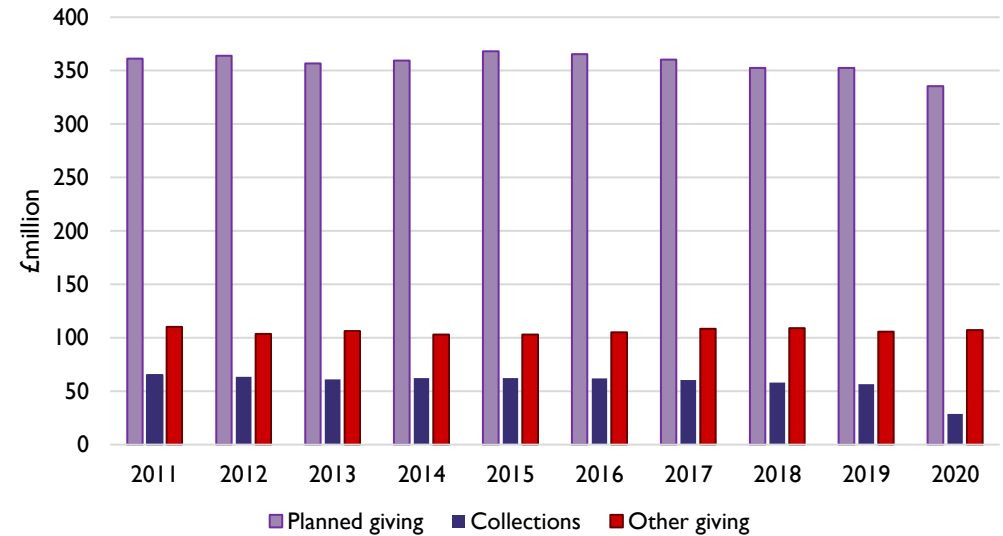


Table 4: Giving and Tax recovered
2011 - 2020

| | Planned giving | | Collections | | Other giving | | Total | | 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 |
| 2011 | 310.4 | 361.1 | 56.0 | 65.1 | 94.7 | 110.2 | 461.1 | 536.5 | 82.6 | 96.0 |
| 2012 | 320.8 | 363.9 | 56.0 | 63.5 | 91.3 | 103.5 | 468.0 | 530.9 | 78.3 | 88.8 |
| 2013 | 321.7 | 356.7 | 54.9 | 60.9 | 95.9 | 106.4 | 472.5 | 524.0 | 79.6 | 88.3 |
| 2014 | 328.6 | 359.3 | 56.9 | 62.2 | 94.1 | 102.9 | 479.6 | 524.4 | 88.0 | 96.2 |
| 2015 | 337.9 | 368.0 | 57.1 | 62.1 | 94.7 | 103.1 | 489.7 | 533.2 | 90.9 | 99.0 |
| 2016 | 338.9 | 365.5 | 57.5 | 62.1 | 97.4 | 105.0 | 493.8 | 532.5 | 91.6 | 98.7 |
| 2017 | 342.8 | 360.3 | 57.5 | 60.5 | 103.0 | 108.3 | 503.3 | 529.1 | 94.1 | 98.9 |
| 2018 | 343.2 | 352.6 | 56.6 | 58.1 | 106.1 | 109.1 | 505.9 | 519.8 | 93.9 | 96.5 |
| 2019 | 349.1 | 352.7 | 56.0 | 56.6 | 104.6 | 105.7 | 509.7 | 514.9 | 95.6 | 96.6 |
| 2020 | 335.3 | 335.3 | 28.8 | 28.8 | 107.1 | 107.1 | 471.2 | 471.2 | 92.0 | 92.0 |

Planned Giving Ten Year Overview 2011 – 2020

The weekly amount given by planned givers rose by an average of 2.5% each year, in real terms, over the period 2011 to 2019. In 2020 weekly planned rose in real terms by 4.6% over 2019, to around £14.80 for each giver. However, 2020 saw the number of planned givers fall by around 43,000, the biggest annual reduction over the period.

Figure 6: Weekly planned Giving and Givers 2011 - 2020

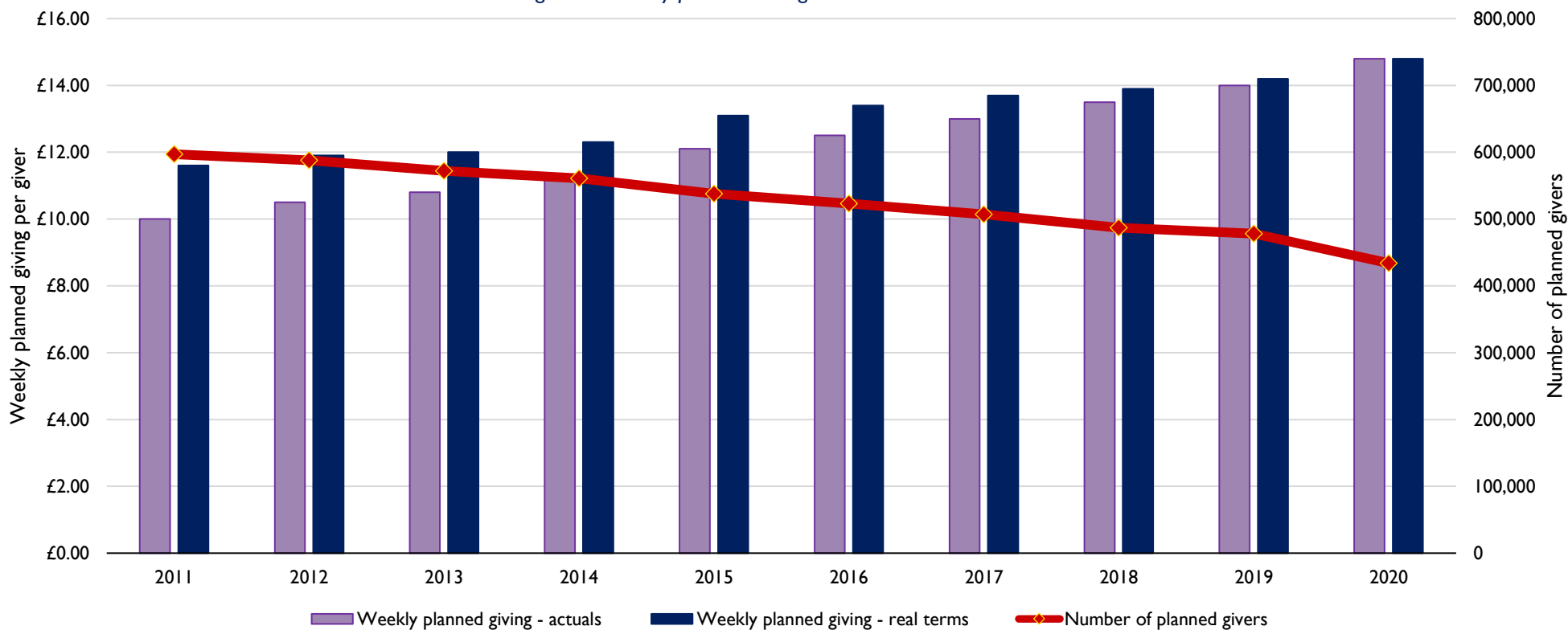


Table 5: Weekly planned Giving and Givers
2011 - 2020

| | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 |
|--|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| Weekly planned giving per giver (actuals) | £10.00 | £10.50 | £10.80 | £11.30 | £12.10 | £12.50 | £13.00 | £13.50 | £14.00 | £14.80 |
| Weekly real terms planned giving per giver | £11.60 | £11.90 | £12.00 | £12.30 | £13.10 | £13.40 | £13.70 | £13.90 | £14.20 | £14.80 |
| Number of planned givers | 597,000 | 588,000 | 572,000 | 561,000 | 538,000 | 523,000 | 507,000 | 487,000 | 478,000 | 434,000 |

Parish Expenditure Ten Year Overview 2011 – 2020

In 2020, expenditure was spread proportionately between expenditure categories similarly as it had been from 2011 to 2019, with spending reductions across all areas. However, the proportion of total expenditure accounted for by parish share rose to 35% and expenditure on salaries and staff costs rose to 16% of total expenditure.

Figure 7a: Average annual expenditure 2011- 2020 (real terms 2020)

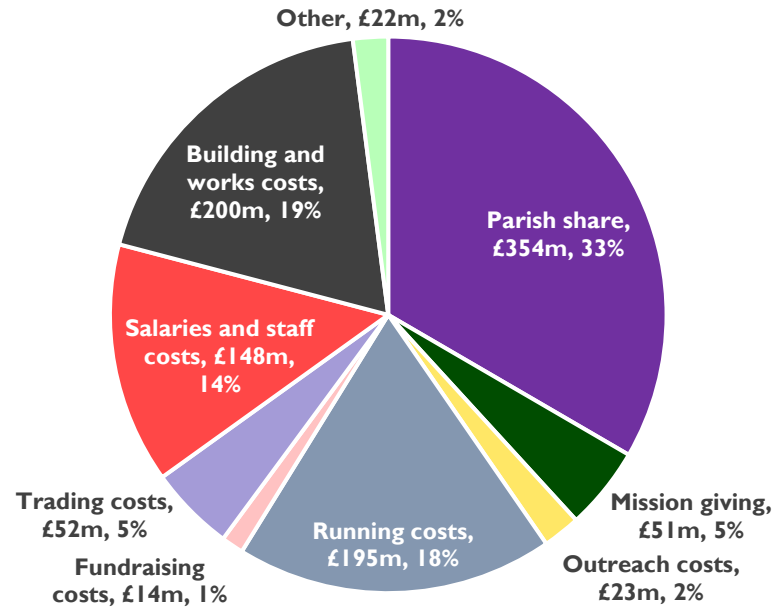


Figure 7b: Expenditure 2020

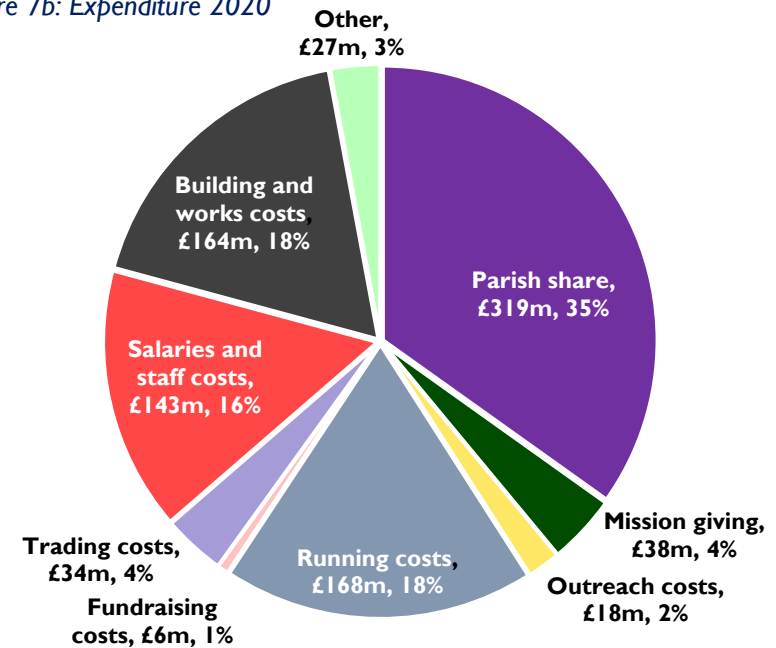


Table 6: Parish Expenditure by Category 2011 - 2020

| | Parish Share | Mission giving | Outreach | Running costs | Fundraising | Trading costs | Salaries/Staff | Buildings | Other | Total |
|--|--------------|----------------|----------|---------------|-------------|---------------|----------------|-----------|-------|---------|
| 2011 – actuals £m | 308.0 | 48.9 | 17.9 | 168.4 | 11.4 | 47.0 | 117.1 | 200.3 | 2.1 | 921.0 |
| 2012 – actuals £m | 312.3 | 46.0 | 18.9 | 179.5 | 12.5 | 49.1 | 121.9 | 185.0 | 0.1 | 925.3 |
| 2013 – actuals £m | 314.9 | 45.9 | 16.8 | 177.2 | 12.7 | 48.4 | 126.4 | 156.3 | 18.2 | 916.9 |
| 2014 – actuals £m | 319.9 | 46.1 | 20.7 | 175.6 | 12.3 | 46.2 | 133.8 | 168.9 | 21.9 | 945.3 |
| 2015 – actuals £m | 330.6 | 47.4 | 21.3 | 174.2 | 13.4 | 46.7 | 136.0 | 174.8 | 25.3 | 969.8 |
| 2016 – actuals £m | 334.5 | 46.3 | 23.4 | 177.8 | 13.1 | 49.3 | 141.2 | 194.1 | 27.0 | 1,006.6 |
| 2017 – actuals £m | 337.7 | 48.0 | 22.9 | 181.9 | 13.6 | 49.3 | 147.8 | 185.2 | 27.6 | 1,014.0 |
| 2018 – actuals £m | 339.1 | 48.0 | 24.8 | 191.1 | 12.6 | 49.9 | 152.2 | 196.7 | 31.1 | 1,045.3 |
| 2019 – actuals £m | 342.8 | 47.0 | 26.0 | 197.9 | 12.6 | 51.8 | 159.1 | 199.9 | 29.8 | 1,066.8 |
| 2011- 2019 average (real terms2020) £m | 353.6 | 51.0 | 23.1 | 195.2 | 13.7 | 52.6 | 148.2 | 199.9 | 21.6 | 1,059.0 |
| 2020 £m | 319.3 | 37.8 | 18.0 | 168.1 | 6.1 | 33.8 | 142.6 | 163.7 | 26.8 | 916.1 |

Expenditure on Mission and Ministry 2011 - 2020

Diocesan parish share, which contributes to mission and ministry funding, fell by 3% in real terms in the period 2011 to 2019 and by a further 8% in 2020. Over the period 2011 to 2020, parishes increased expenditure on own staff salaries and outreach costs by 2% in real terms.

Figure 8a: Mission and Ministry 2011- 2020 - actuals

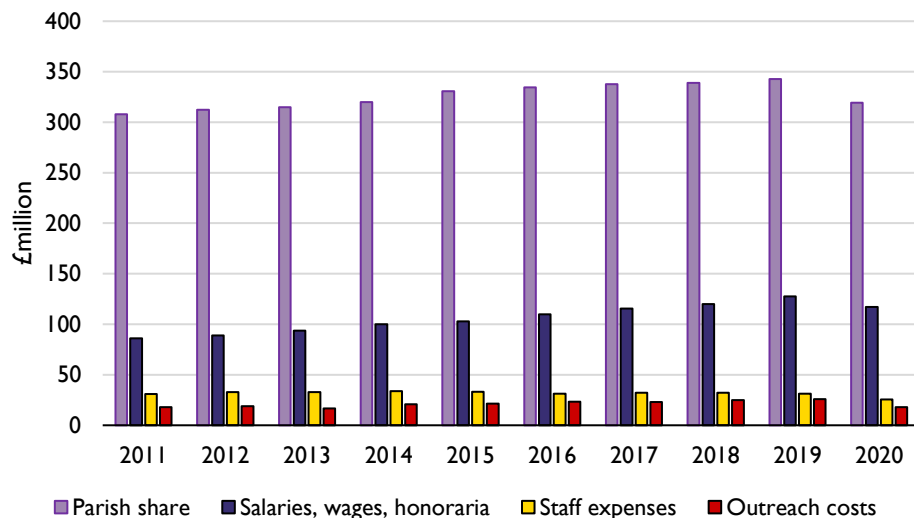


Figure 8b: Mission and Ministry 2011 - 2020 - real terms

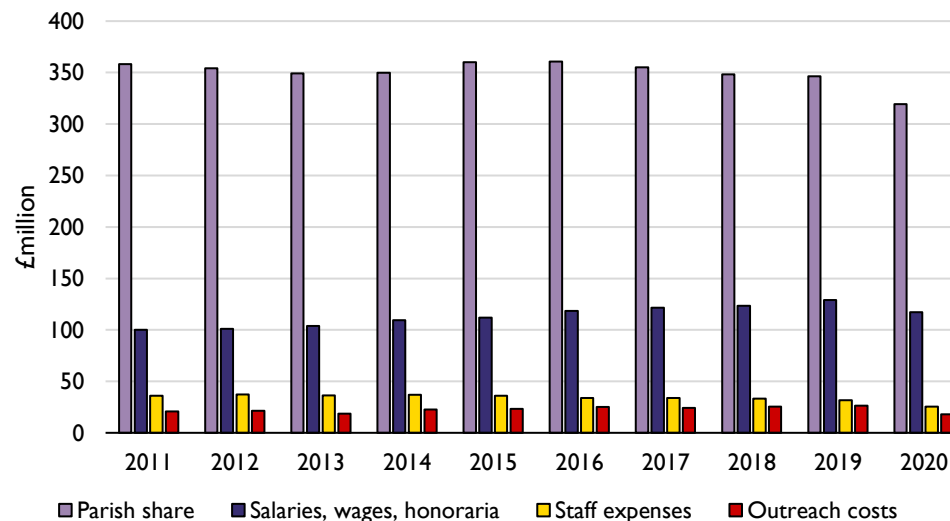


Table 7: Expenditure on Mission and Ministry 2011 - 2020

| | 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 |
| 2011 | 308.0 | 358.4 | 86.1 | 100.2 | 31.0 | 36.0 | 17.9 | 20.8 | 443.0 | 515.4 | 48.9 | 56.9 |
| 2012 | 312.3 | 354.3 | 89.0 | 100.9 | 32.9 | 37.3 | 18.9 | 21.5 | 453.1 | 514.0 | 46.0 | 52.2 |
| 2013 | 314.9 | 349.3 | 93.7 | 103.9 | 32.7 | 36.3 | 16.8 | 18.7 | 458.2 | 508.1 | 45.9 | 50.9 |
| 2014 | 319.9 | 349.8 | 100.1 | 109.4 | 33.7 | 36.9 | 20.7 | 22.6 | 474.4 | 518.7 | 46.1 | 50.4 |
| 2015 | 330.6 | 360.0 | 102.9 | 112.0 | 33.1 | 36.1 | 21.3 | 23.2 | 488.0 | 531.4 | 47.4 | 51.6 |
| 2016 | 334.5 | 360.7 | 109.9 | 118.5 | 31.3 | 33.7 | 23.4 | 25.2 | 499.1 | 538.1 | 46.3 | 49.9 |
| 2017 | 337.7 | 355.0 | 115.6 | 121.5 | 32.2 | 33.9 | 22.9 | 24.1 | 508.4 | 534.4 | 48.0 | 50.4 |
| 2018 | 339.1 | 348.3 | 120.0 | 123.3 | 32.2 | 33.1 | 24.8 | 25.5 | 516.1 | 530.2 | 48.0 | 49.3 |
| 2019 | 342.8 | 346.3 | 127.7 | 129.0 | 31.4 | 31.7 | 26.0 | 26.3 | 527.9 | 533.3 | 47.0 | 47.4 |
| 2020 | 319.3 | 319.3 | 117.2 | 117.2 | 25.5 | 25.5 | 18.0 | 18.0 | 479.9 | 479.9 | 37.8 | 37.8 |

Sources and Use of Funds 2020

In 2020, 21% of parishes' total income - £ 192 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. 33% of grant income was unrestricted compared with 25% in 2019.

Figure 9a: Parish income by source and fund type 2020

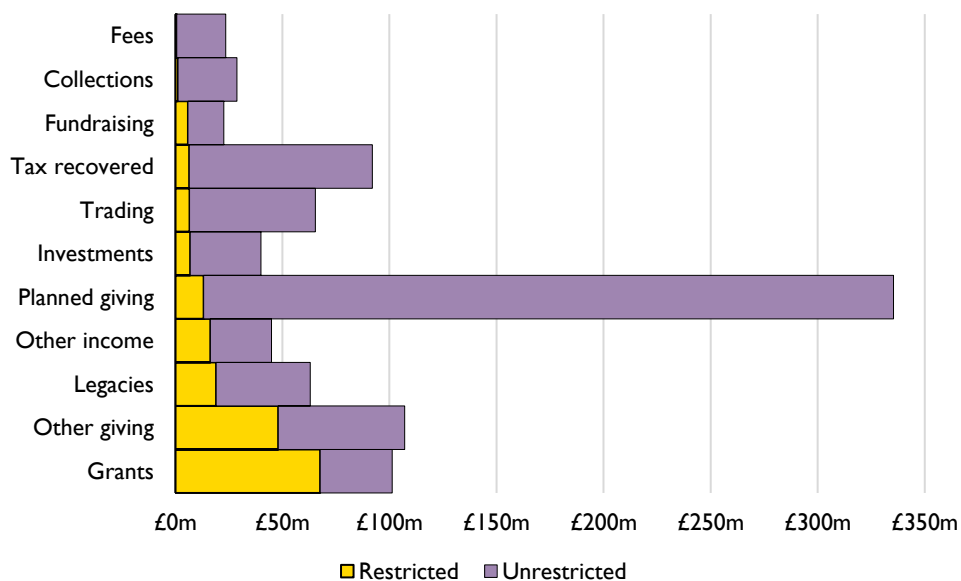


Figure 9b: Parish expenditure by use and fund type 2020

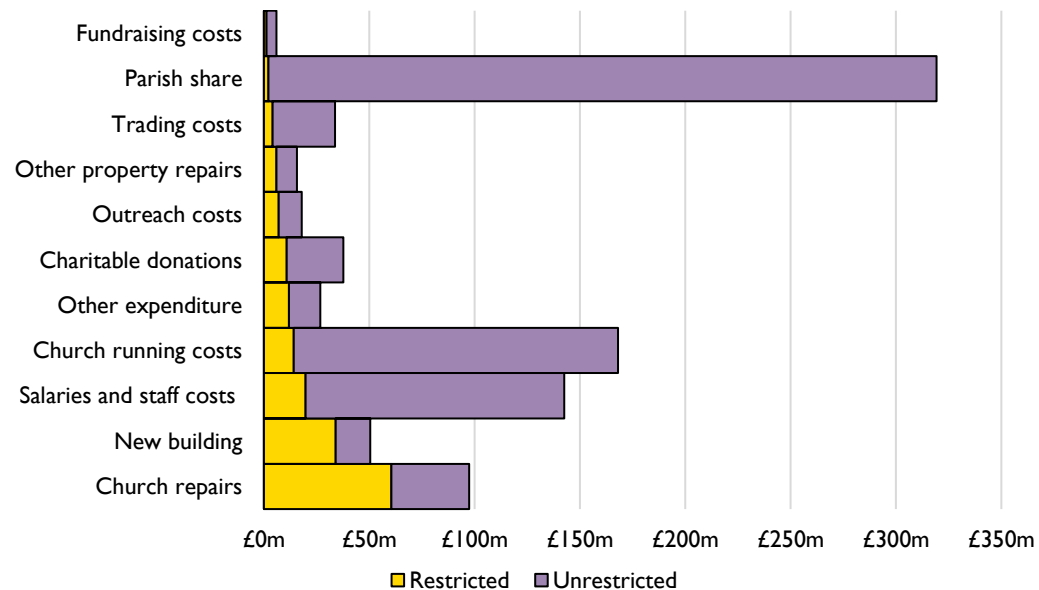


Table 8a: Income

| | Restricted £m | % | Unrestricted £m | % |
|----------------|---------------|------------|-----------------|-------------|
| Fees | 0.7 | 3% | 22.9 | 97% |
| Collections | 1.2 | 4% | 27.6 | 96% |
| Fundraising | 5.9 | 26% | 16.7 | 74% |
| Tax recovered | 6.5 | 7% | 85.6 | 93% |
| Trading | 6.7 | 10% | 58.7 | 90% |
| Investments | 7.0 | 18% | 32.9 | 82% |
| Planned giving | 13.2 | 4% | 322.1 | 96% |
| Other income | 16.4 | 37% | 28.5 | 63% |
| Legacies | 19.1 | 30% | 43.8 | 70% |
| Other giving | 48.1 | 45% | 59.0 | 55% |
| Grants | 67.6 | 67% | 33.7 | 33% |
| Total | 192.4 | 21% | 731.6 | 100% |

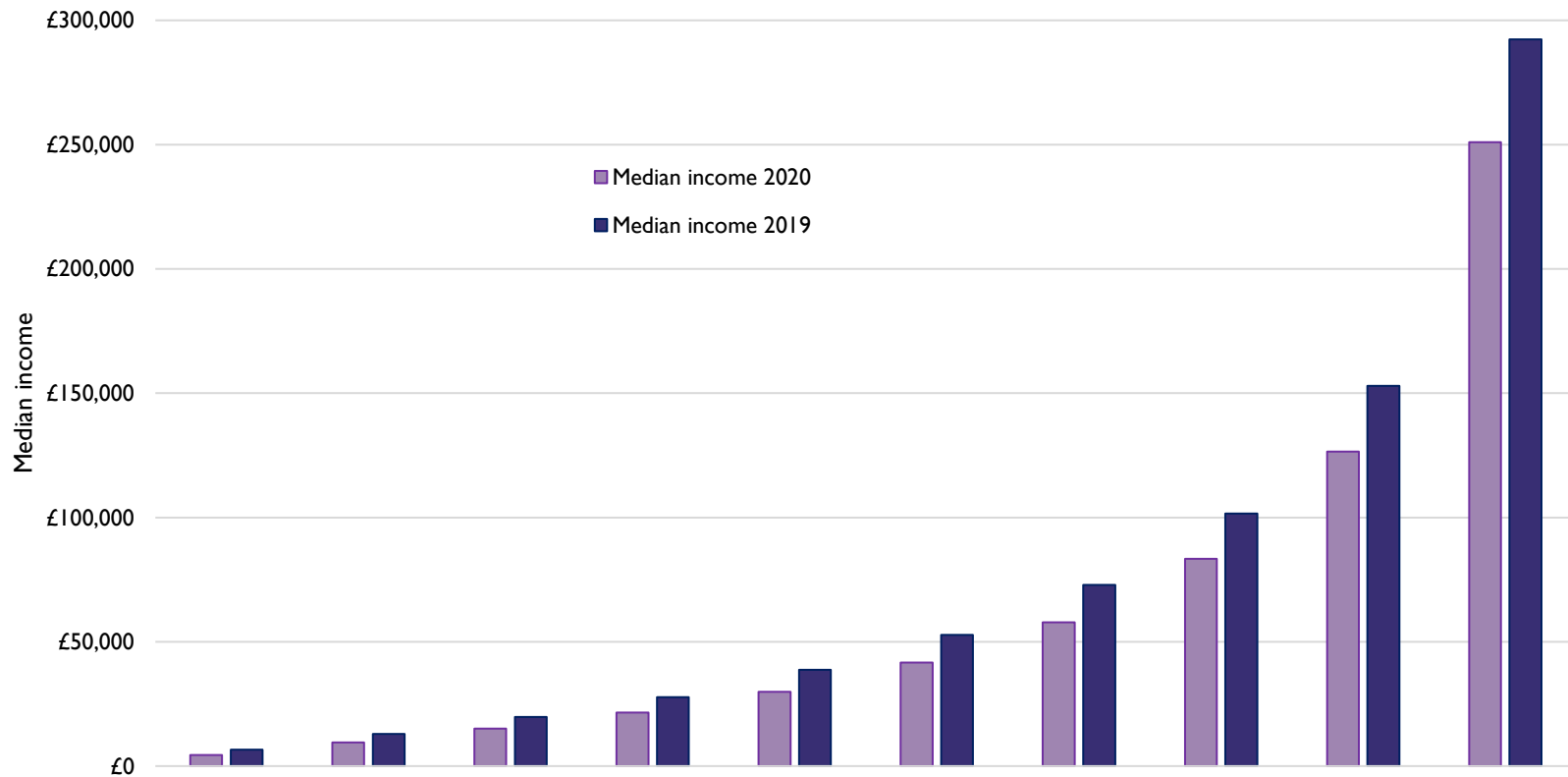
Table 8b: Expenditure

| | Restricted £m | % | Unrestricted £m | % |
|--------------------------|---------------|------------|-----------------|-------------|
| Fundraising costs | 1.3 | 22% | 4.7 | 78% |
| Parish share | 2.2 | 1% | 317.1 | 99% |
| Trading costs | 4.2 | 12% | 29.6 | 88% |
| Other property repairs | 6.0 | 38% | 9.7 | 62% |
| Outreach costs | 7.1 | 39% | 10.9 | 61% |
| Mission giving | 10.8 | 29% | 27.0 | 71% |
| Other expenditure | 12.0 | 45% | 14.8 | 55% |
| Church running costs | 14.2 | 8% | 153.9 | 92% |
| Salaries and staff costs | 19.8 | 14% | 122.8 | 86% |
| New building | 34.2 | 68% | 16.4 | 32% |
| Church repairs | 60.5 | 62% | 37.0 | 38% |
| Total | 172.2 | 19% | 743.9 | 100% |

Parish-level Finance – Income by Decile 2019 and 2020

In 2020, the 10% of parishes with the smallest income (“Decile 1”) had a median income of £4,500. The 10% of parishes with the highest income (“Decile 10”) had a median income of £251,000. Median incomes for all ten deciles fell between 2019 and 2020 but generally the higher the decile the lower the percentage reduction.

Figure 10/Table 9: Parish Income 2020 - median per decile compared with 2019



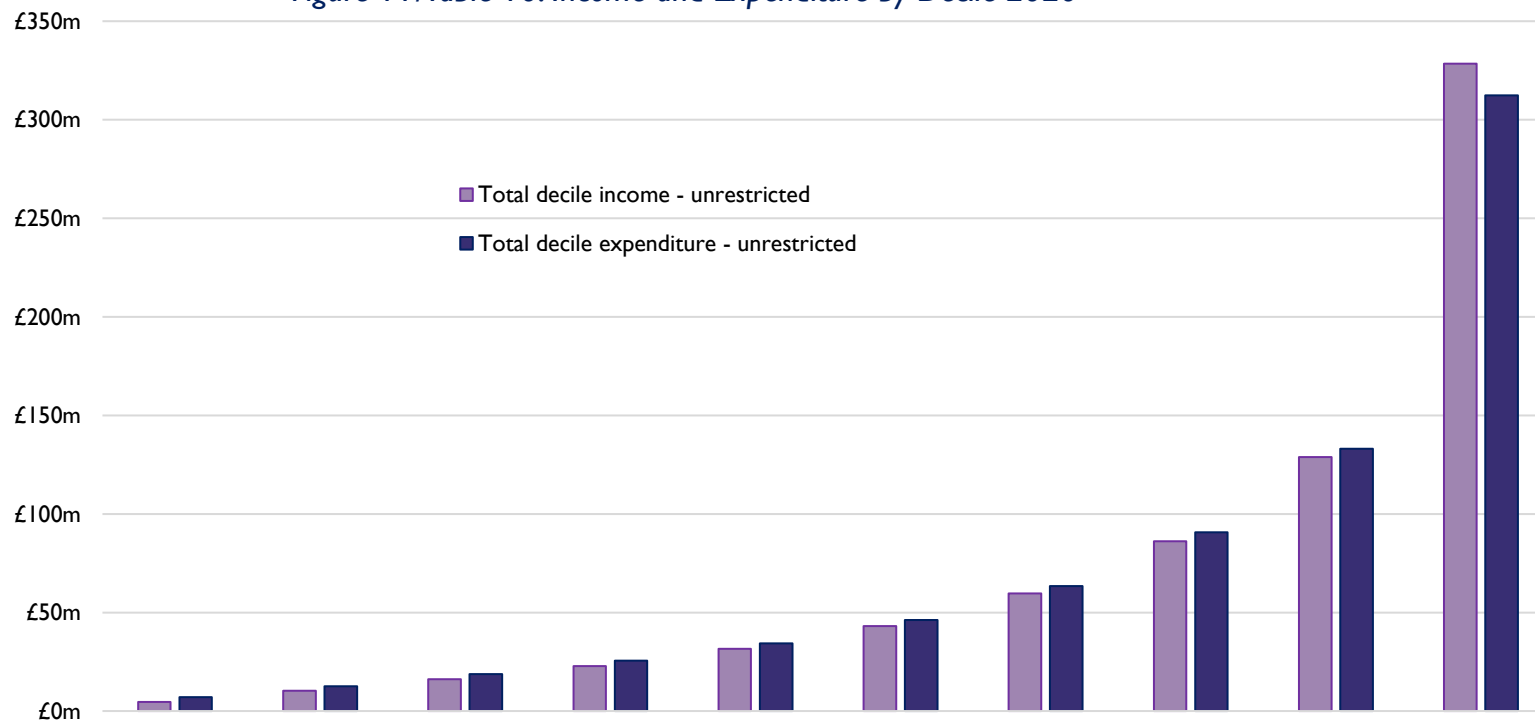
| Decile: 1 = Smallest 10% of parishes | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | All parishes |
|--|--------------|---------------|---------------|---------------|---------------|---------------|---------------|----------------|----------------|----------------|---------------|
| Lowest income 2020 £ | Note 1 | 7,100 | 12,200 | 18,100 | 25,100 | 35,600 | 49,200 | 69,600 | 102,300 | 164,700 | Note 1 |
| Median income 2020 £ (shown in graph) | 4,500 | 9,500 | 15,000 | 21,500 | 29,900 | 41,600 | 57,800 | 83,400 | 126,500 | 251,000 | 35,600 |
| Median income 2019 £ (shown in graph) | 6,600 | 12,900 | 19,800 | 27,700 | 38,700 | 52,700 | 72,900 | 101,600 | 152,900 | 292,300 | 45,500 |
| Highest income 2020 £ | 7,100 | 12,200 | 18,100 | 25,100 | 35,600 | 49,100 | 69,600 | 102,300 | 164,700 | Note 2 | Note 2 |
| Median income % reduction 2019 - 2020 | 31.7% | 25.9% | 24.0% | 22.6% | 22.7% | 21.0% | 20.8% | 17.9% | 17.3% | 14.1% | 21.8% |

Note 1: A very small number of parishes conjoined in a wider benefice are accounted no independent income
 Note 2: There were 34 parishes with annual income of over £1 million

Parish-level Finance – Income and Expenditure by Decile 2020

In 2020, expenditure exceeded income for all deciles except the 10% of parishes with the highest income (“Decile 10”). The lower the decile, the greater the percentage deficit as well as the percentage of parishes in deficit. If restricted funds are excluded from the picture, there was an overall deficit of £12 million on unrestricted fund activity.

Figure 11/ Table 10: Income and Expenditure by Decile 2020

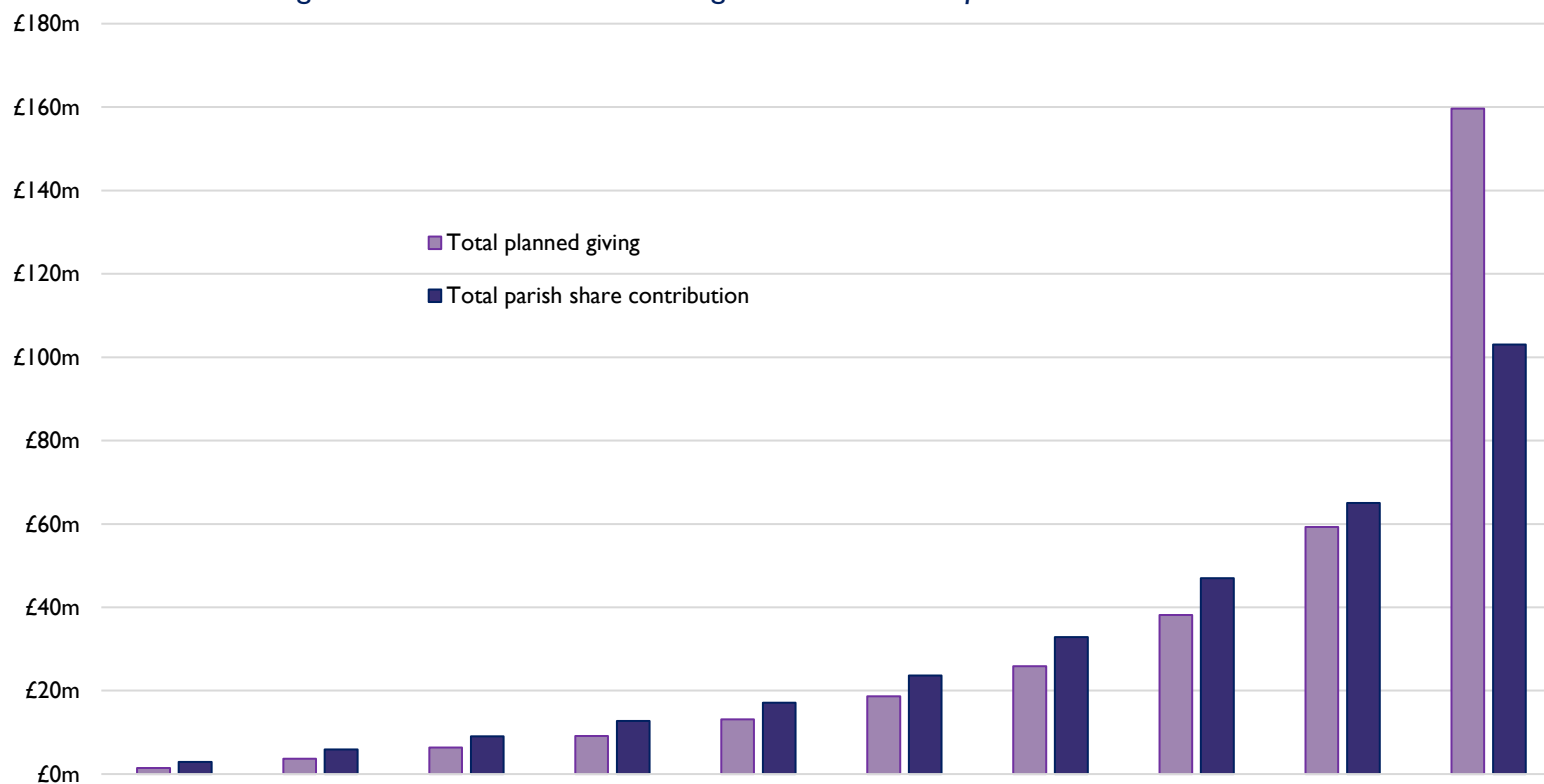


| Decile: 1 = Smallest 10% of parishes | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | All parishes |
|--|------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|--------------|--------------|--------------|
| Total decile income £m (% of all parish income) | 5.1 (1%) | 11.8 (1%) | 18.5 (2%) | 26.3 (3%) | 36.9 (4%) | 51.4 (6%) | 71.5 (8%) | 103.4 (11%) | 158.2 (17%) | 440.9 (48%) | 924.0 (100%) |
| Total decile expenditure £m (% of all parish exp.) | 7.8 (1%) | 14.1 (2%) | 21.6 (2%) | 29.6 (3%) | 39.6 (4%) | 54.8 (6%) | 74.7 (8%) | 107.2 (12%) | 161.2 (18%) | 405.6 (44%) | 916.1 (100%) |
| Net decile income £m | -2.7 | -2.3 | -3.1 | -3.2 | -2.7 | -3.5 | -3.2 | -3.7 | -3.0 | 35.3 | 7.9 |
| Net decile income as % of total decile income | -52.8% | -19.8% | -16.5% | -12.3% | -7.2% | -6.7% | -4.5% | -3.6% | -1.9% | 8.0% | 0.9% |
| Number of parishes "in deficit" (% of each decile) | 905 (74%) | 786 (64%) | 747 (61%) | 718 (59%) | 676 (55%) | 662 (54%) | 658 (54%) | 664 (54%) | 612 (50%) | 497 (41%) | 6,925 (56%) |
| Total decile income – unrestricted £m (shown in graph) | 4.6 | 10.4 | 16.2 | 22.8 | 31.5 | 43.1 | 59.6 | 86.1 | 128.8 | 328.4 | 731.6 |
| Total decile expenditure – unrestricted £m (shown in graph) | 7.0 | 12.5 | 18.7 | 25.6 | 34.4 | 46.2 | 63.4 | 90.7 | 133.1 | 312.4 | 743.9 |
| Net decile income – unrestricted £m | -2.4 | -2.2 | -2.5 | -2.9 | -2.9 | -3.1 | -3.7 | -4.6 | -4.3 | 16.0 | -12.4 |

Parish-level Finance – Planned Giving and Parish Share by Decile 2020

In 2020, the 10% of parishes with the highest income (“Decile 10”) accounted for 48% of parishes’ total planned giving with weekly planned giving of £23.70 per giver compared with £14.80 for all parishes. This was the only decile where total income from planned giving exceeded the total amount contributed to parish share.

Figure 12/Table 11: Planned Giving and Parish Share per Decile 2020



| Decile: 1 = Smallest 10% of parishes | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | All parishes |
|--|-------|--------|--------|--------|--------|--------|--------|--------|--------|---------|--------------|
| Total decile planned giving £m | 1.4 | 3.7 | 6.4 | 9.1 | 13.1 | 18.6 | 25.9 | 38.2 | 59.3 | 159.7 | 335.3 |
| % of total planned giving (all parishes) | 0.4% | 1.1% | 1.9% | 2.7% | 3.9% | 5.6% | 7.7% | 11.4% | 17.7% | 47.6% | 100.0% |
| Total decile parish share contribution £m | 2.9 | 5.9 | 9.1 | 12.7 | 17.1 | 23.7 | 32.8 | 47.0 | 65.1 | 103.1 | 319.3 |
| % of total parish share contributions (all parishes) | 0.9% | 1.8% | 2.8% | 4.0% | 5.4% | 7.4% | 10.3% | 14.7% | 20.4% | 32.3% | 100.0% |
| Total number of planned givers | 6,200 | 11,300 | 17,800 | 21,800 | 27,700 | 36,400 | 45,600 | 59,200 | 78,800 | 129,600 | 434,400 |
| % of all planned givers | 1.4% | 2.6% | 4.1% | 5.0% | 6.4% | 8.4% | 10.5% | 13.6% | 18.1% | 29.8% | 100.0% |
| Decile weekly planned giving per giver | 4.50 | 6.20 | 6.90 | 8.00 | 9.10 | 9.80 | 10.90 | 12.40 | 14.50 | 23.70 | 14.80 |

Parish-level Finance – Expenditure and Year-End Balances 2020 by Decile

In 2020, the 10% of parishes with the highest income (“Decile 10”) spent £406 million to end the year with cash balances of £305 million. The lower the decile, the higher the ratio of cash to in-year expenditure. The 10% of parishes with the lowest income (“Decile 1”) had cash reserves to fund 87 weeks’ worth of unrestricted expenditure.

Figure 13/Table 12: Expenditure and Year-End Balances 2020



| Decile: 1 = Smallest 10% of parishes | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | All parishes |
|---|------|------|------|------|------|------|------|-------|-------|-------|--------------|
| Total decile expenditure £m (shown in graph) | 7.8 | 14.1 | 21.6 | 29.6 | 39.6 | 54.8 | 74.7 | 107.2 | 161.2 | 405.6 | 916.1 |
| % of total expenditure (all parishes) | 0.9% | 1.5% | 2.4% | 3.2% | 4.3% | 6.0% | 8.2% | 11.7% | 17.6% | 44.3% | 100.0% |
| Decile cash balances 31/12/20 £m (shown in graph) | 18.0 | 26.3 | 33.0 | 40.3 | 49.8 | 53.5 | 71.6 | 96.2 | 143.2 | 305.4 | 837.2 |
| % of total cash balances (all parishes) | 2.2% | 3.1% | 3.9% | 4.8% | 5.9% | 6.4% | 8.6% | 11.5% | 17.1% | 36.5% | 100.0% |
| Total decile unrestricted expenditure £m | 7.0 | 12.5 | 18.7 | 25.6 | 34.4 | 46.2 | 63.4 | 90.7 | 133.1 | 312.4 | 743.9 |
| Decile unrestricted cash balances 31/12/20 £m | 11.6 | 16.8 | 21.0 | 25.1 | 30.8 | 33.2 | 46.0 | 60.0 | 95.5 | 204.2 | 544.2 |
| Weeks unrestricted reserve cover (cash balances) | 87 | 70 | 59 | 51 | 47 | 37 | 38 | 34 | 37 | 34 | 38 |
| Decile investment balances 31/12/20 £m | 14.5 | 23.5 | 28.8 | 39.5 | 40.4 | 55.3 | 68.1 | 96.7 | 125.4 | 227.6 | 719.7 |

Diocesan Summary Statistics – Income and Expenditure 2019 and 2020

Table 13

| Ref. no. | Diocese | Province | Population [†] | Number of parishes [†] | Number of churches [†] | Response Rate | Total parish income 2019 £m | % Change 2019 to 2020 | Total parish income 2020 £m | Total parish expenditure 2019 £m | % Change 2019 to 2020 | Total parish expenditure 2020 £m | Net income 2019 £m | Net income 2020 £m |
|---------------------------|---------------------------|----------|-------------------------|---------------------------------|---------------------------------|---------------|-----------------------------|-----------------------|-----------------------------|----------------------------------|-----------------------|----------------------------------|--------------------|--------------------|
| 1 | Bath & Wells | C | 974,000 | 463 | 559 | 83% | 32.6 | -22% | 25.4 | 34.5 | -16% | 29.0 | -1.9 | -3.6 |
| 2 | Birmingham | C | 1,592,000 | 150 | 182 | 95% | 21.8 | -20% | 17.5 | 20.1 | 3% | 20.7 | 1.6 | -3.3 |
| 3 | Blackburn | Y | 1,370,000 | 235 | 272 | 61% | 23.3 | -25% | 17.5 | 21.2 | -13% | 18.4 | 2.1 | -0.9 |
| 5 | Bristol | C | 1,048,000 | 167 | 201 | 90% | 20.1 | -17% | 16.7 | 20.1 | -15% | 17.0 | 0.0 | -0.2 |
| 6 | Canterbury | C | 993,000 | 203 | 316 | 89% | 19.7 | -24% | 15.0 | 18.7 | -16% | 15.7 | 1.0 | -0.7 |
| 7 | Carlisle | Y | 498,000 | 230 | 326 | 75% | 12.1 | -11% | 10.8 | 12.5 | -20% | 10.0 | -0.4 | 0.8 |
| 8 | Chelmsford | C | 3,268,000 | 471 | 576 | 75% | 41.8 | -8% | 38.3 | 40.0 | -11% | 35.8 | 1.8 | 2.5 |
| 9 | Chester | Y | 1,656,000 | 265 | 342 | 46% | 34.3 | -22% | 26.9 | 31.3 | -16% | 26.3 | 3.0 | 0.6 |
| 10 | Chichester | C | 1,717,000 | 352 | 473 | 98% | 42.7 | -14% | 36.7 | 40.7 | -8% | 37.6 | 2.0 | -0.9 |
| 11 | Coventry | C | 917,000 | 205 | 241 | 93% | 17.3 | -18% | 14.2 | 16.7 | -18% | 13.7 | 0.7 | 0.5 |
| 12 | Derby | C | 1,073,000 | 254 | 312 | 93% | 15.6 | -18% | 12.8 | 14.6 | -20% | 11.7 | 1.0 | 1.1 |
| 13 | Durham | Y | 1,502,000 | 208 | 261 | 80% | 13.5 | -16% | 11.3 | 14.0 | -20% | 11.3 | -0.6 | 0.0 |
| 14 | Ely | C | 770,000 | 303 | 328 | 85% | 21.3 | -13% | 18.6 | 21.4 | -13% | 18.5 | -0.1 | 0.1 |
| 15 | Exeter | C | 1,208,000 | 485 | 595 | 100% | 25.9 | -17% | 21.5 | 25.4 | -17% | 21.1 | 0.4 | 0.4 |
| 16 | Gloucester | C | 682,000 | 296 | 380 | 73% | 20.4 | -20% | 16.3 | 19.9 | -9% | 18.1 | 0.4 | -1.8 |
| 17 | Guildford | C | 1,071,000 | 160 | 211 | 78% | 34.8 | -13% | 30.2 | 35.4 | -12% | 31.1 | -0.6 | -0.9 |
| 18 | Hereford | C | 335,000 | 339 | 401 | 97% | 11.2 | -25% | 8.4 | 10.9 | -17% | 9.0 | 0.3 | -0.7 |
| 19 | Leicester | C | 1,073,000 | 245 | 311 | 90% | 16.2 | -21% | 12.8 | 14.6 | -11% | 13.0 | 1.6 | -0.1 |
| 20 | Lichfield | C | 2,194,000 | 422 | 543 | 95% | 27.6 | -17% | 22.8 | 27.1 | -17% | 22.6 | 0.4 | 0.2 |
| 21 | Lincoln | C | 1,096,000 | 475 | 622 | 65% | 17.4 | -12% | 15.3 | 18.3 | -13% | 16.0 | -0.9 | -0.7 |
| 22 | Liverpool | Y | 1,628,000 | 170 | 236 | 88% | 19.9 | -13% | 17.4 | 19.8 | -10% | 17.9 | 0.1 | -0.5 |
| 23 | London | C | 4,421,000 | 402 | 473 | 84% | 134.8 | -19% | 109.8 | 130.0 | -21% | 102.6 | 4.8 | 7.3 |
| 24 | Manchester | Y | 2,213,000 | 256 | 318 | 89% | 21.4 | -23% | 16.6 | 19.7 | -17% | 16.3 | 1.7 | 0.3 |
| 25 | Newcastle | Y | 842,000 | 170 | 236 | 87% | 10.9 | -15% | 9.3 | 11.2 | -18% | 9.1 | -0.3 | 0.2 |
| 26 | Norwich | C | 929,000 | 554 | 640 | 79% | 19.8 | -16% | 16.7 | 21.1 | -23% | 16.2 | -1.3 | 0.5 |
| 27 | Oxford | C | 2,428,000 | 608 | 810 | 89% | 66.3 | -13% | 57.7 | 63.7 | -6% | 59.9 | 2.7 | -2.2 |
| 28 | Peterborough | C | 941,000 | 348 | 380 | 92% | 17.7 | -13% | 15.5 | 17.2 | -7% | 16.0 | 0.5 | -0.6 |
| 29 | Portsmouth | C | 794,000 | 134 | 166 | 96% | 13.5 | -5% | 12.8 | 13.6 | -13% | 11.9 | -0.1 | 0.9 |
| 31 | Rochester | C | 1,380,000 | 213 | 258 | 93% | 29.1 | -14% | 24.9 | 29.7 | -17% | 24.7 | -0.7 | 0.2 |
| 32 | St. Albans | C | 1,956,000 | 335 | 405 | 72% | 34.6 | -19% | 28.0 | 33.5 | -17% | 27.8 | 1.2 | 0.2 |
| 33 | St. Edmundsbury & Ipswich | C | 682,000 | 445 | 482 | 79% | 18.7 | -20% | 14.9 | 17.3 | -16% | 14.4 | 1.4 | 0.4 |
| 34 | Salisbury | C | 969,000 | 431 | 565 | 63% | 29.0 | -17% | 24.1 | 28.6 | -11% | 25.5 | 0.5 | -1.4 |
| 35 | Sheffield | Y | 1,314,000 | 172 | 208 | 71% | 16.1 | -5% | 15.3 | 15.0 | -4% | 14.4 | 1.1 | 0.8 |
| 36 | Sodor & Man | Y | 86,000 | 15 | 38 | 74% | 1.8 | 4% | 1.9 | 1.6 | -10% | 1.4 | 0.2 | 0.5 |
| 37 | Southwark | C | 2,902,000 | 294 | 355 | 84% | 56.2 | -17% | 46.4 | 56.5 | -16% | 47.3 | -0.3 | -0.9 |
| 38 | Southwell & Nottingham | Y | 1,175,000 | 228 | 296 | 65% | 14.9 | -8% | 13.7 | 15.1 | -7% | 14.0 | -0.1 | -0.3 |
| 39 | Truro | C | 576,000 | 214 | 301 | 89% | 10.5 | -13% | 9.1 | 11.2 | -20% | 9.0 | -0.7 | 0.1 |
| 41 | Winchester | C | 1,248,000 | 252 | 354 | 94% | 28.5 | -5% | 27.0 | 26.8 | -4% | 25.6 | 1.8 | 1.4 |
| 42 | Worcester | C | 902,000 | 168 | 274 | 89% | 15.0 | -17% | 12.5 | 14.3 | -18% | 11.8 | 0.7 | 0.7 |
| 43 | York | Y | 1,456,000 | 443 | 580 | 90% | 26.2 | 16% | 30.2 | 26.0 | -15% | 22.2 | 0.1 | 8.0 |
| 46 | Leeds | Y | 2,779,000 | 447 | 590 | 93% | 38.8 | -19% | 31.3 | 37.3 | -15% | 31.6 | 1.5 | -0.3 |
| Church of England* | | | 56,658,000 | 12,227 | 15,417 | 84% | 1,093.4 | -15% | 924.0 | 1,066.8 | -14% | 916.1 | 26.6 | 7.9 |

*Excluding Diocese in Europe and Channel Islands parishes † Figures sourced from Church of England Statistics for Mission 2020

Diocesan Summary Statistics – Income by Worshipping Community, Planned Giving and Parish Share 2019 and 2020 *Table 14*

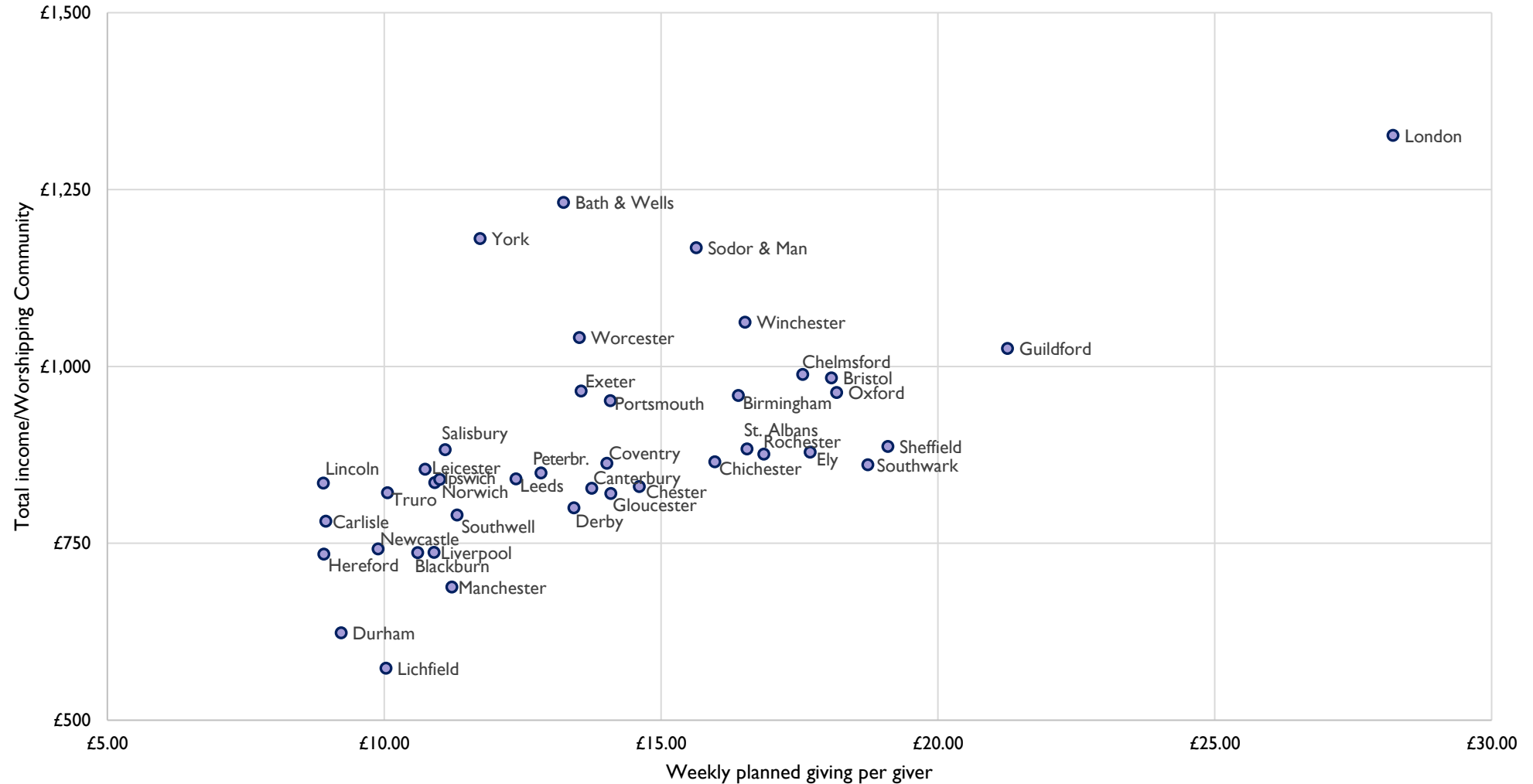
| Ref. no. | Diocese | Province | Worshipping Community 2020 [†] | Total Income/ Worshipping Community 2019 £ | Total Income/ Worshipping Community 2020 £ | Number of Planned Givers 2019 | Number of Planned Givers 2020 | Total Planned Giving 2019 £m | % Change 2019 to 2020 | Total Planned Giving 2020 £m | Weekly Planned Giving per Giver 2019 £ | Weekly Planned Giving per Giver 2020 £ | Total parish share paid 2019 £m | % Change 2019 to 2020 | Total parish share paid 2020 £m |
|----------|---------------------------|----------|---|--|--|-------------------------------|-------------------------------|------------------------------|-----------------------|------------------------------|--|--|---------------------------------|-----------------------|---------------------------------|
| 1 | Bath & Wells | C | 20,600 | 1,390 | 1,230 | 14,100 | 13,100 | 9.5 | -5% | 9.0 | 13.00 | 13.20 | 10.2 | -9.3% | 9.3 |
| 2 | Birmingham | C | 18,200 | 1,090 | 960 | 7,500 | 7,200 | 6.3 | -2% | 6.2 | 16.10 | 16.40 | 5.7 | -11.9% | 5.0 |
| 3 | Blackburn | Y | 23,700 | 900 | 740 | 13,500 | 12,500 | 7.3 | -6% | 6.9 | 10.40 | 10.60 | 8.2 | -6.3% | 7.6 |
| 5 | Bristol | C | 17,000 | 1,090 | 980 | 7,300 | 6,900 | 6.5 | 0% | 6.5 | 17.10 | 18.10 | 5.4 | -4.1% | 5.2 |
| 6 | Canterbury | C | 18,100 | 980 | 830 | 8,700 | 7,800 | 5.9 | -6% | 5.5 | 13.10 | 13.70 | 7.3 | -6.0% | 6.9 |
| 7 | Carlisle | Y | 13,800 | 800 | 780 | 8,800 | 7,400 | 3.8 | -8% | 3.5 | 8.20 | 8.90 | 4.7 | -5.5% | 4.5 |
| 8 | Chelmsford | C | 38,700 | 1,010 | 990 | 16,700 | 13,300 | 12.7 | -5% | 12.1 | 14.60 | 17.60 | 14.7 | -6.6% | 13.7 |
| 9 | Chester | Y | 32,400 | 1,010 | 830 | 16,700 | 15,300 | 12.6 | -8% | 11.6 | 14.50 | 14.60 | 11.2 | -1.6% | 11.0 |
| 10 | Chichester | C | 42,400 | 930 | 870 | 19,000 | 17,200 | 14.4 | -1% | 14.3 | 14.60 | 16.00 | 13.9 | -4.7% | 13.2 |
| 11 | Coventry | C | 16,500 | 1,030 | 860 | 7,500 | 7,200 | 5.3 | 0% | 5.3 | 13.60 | 14.00 | 5.4 | -7.0% | 5.0 |
| 12 | Derby | C | 16,000 | 900 | 800 | 7,200 | 6,500 | 4.9 | -8% | 4.6 | 13.20 | 13.40 | 4.8 | -11.3% | 4.3 |
| 13 | Durham | Y | 18,200 | 740 | 620 | 8,900 | 7,900 | 4.3 | -12% | 3.8 | 9.30 | 9.20 | 5.0 | -13.5% | 4.3 |
| 14 | Ely | C | 21,200 | 930 | 880 | 8,200 | 7,400 | 6.8 | 1% | 6.8 | 15.80 | 17.70 | 5.8 | -3.1% | 5.6 |
| 15 | Exeter | C | 22,300 | 1,070 | 970 | 12,100 | 10,300 | 7.5 | -3% | 7.3 | 11.90 | 13.60 | 9.1 | -8.0% | 8.4 |
| 16 | Gloucester | C | 19,900 | 940 | 820 | 9,300 | 8,800 | 6.7 | -5% | 6.4 | 13.90 | 14.10 | 6.7 | -2.3% | 6.5 |
| 17 | Guildford | C | 29,400 | 1,130 | 1,030 | 13,700 | 13,000 | 15.2 | -6% | 14.3 | 21.40 | 21.30 | 11.7 | -2.8% | 11.4 |
| 18 | Hereford | C | 11,400 | 840 | 730 | 5,600 | 5,300 | 2.6 | -5% | 2.4 | 8.80 | 8.90 | 3.9 | -9.0% | 3.5 |
| 19 | Leicester | C | 15,000 | 950 | 850 | 8,900 | 8,500 | 5.0 | -6% | 4.7 | 10.80 | 10.70 | 4.6 | -7.5% | 4.2 |
| 20 | Lichfield | C | 39,800 | 670 | 570 | 16,200 | 15,400 | 8.8 | -9% | 8.0 | 10.40 | 10.00 | 11.2 | -11.2% | 9.9 |
| 21 | Lincoln | C | 18,300 | 850 | 840 | 8,700 | 7,900 | 3.7 | 1% | 3.7 | 8.10 | 8.90 | 3.9 | -12.2% | 3.5 |
| 22 | Liverpool | Y | 23,600 | 810 | 740 | 10,900 | 10,500 | 6.4 | -7% | 5.9 | 11.20 | 10.90 | 7.8 | -4.4% | 7.5 |
| 23 | London | C | 82,800 | 1,560 | 1,330 | 29,500 | 26,500 | 37.7 | 3% | 38.8 | 24.50 | 28.20 | 25.6 | -7.0% | 23.8 |
| 24 | Manchester | Y | 24,100 | 770 | 690 | 12,800 | 11,400 | 7.2 | -8% | 6.6 | 10.90 | 11.20 | 6.9 | -19.1% | 5.6 |
| 25 | Newcastle | Y | 12,500 | 790 | 740 | 7,300 | 6,700 | 3.6 | -3% | 3.4 | 9.40 | 9.90 | 4.4 | -8.7% | 4.0 |
| 26 | Norwich | C | 20,000 | 940 | 840 | 9,200 | 8,400 | 5.2 | -9% | 4.7 | 10.90 | 10.90 | 7.1 | -12.0% | 6.3 |
| 27 | Oxford | C | 59,900 | 1,030 | 960 | 27,100 | 24,500 | 24.9 | -7% | 23.2 | 17.70 | 18.20 | 19.4 | -1.1% | 19.2 |
| 28 | Peterborough | C | 18,200 | 870 | 850 | 9,600 | 8,300 | 5.8 | -4% | 5.5 | 11.50 | 12.80 | 7.4 | -10.5% | 6.6 |
| 29 | Portsmouth | C | 13,500 | 940 | 950 | 6,300 | 5,700 | 4.2 | 0% | 4.2 | 12.80 | 14.10 | 4.8 | -3.6% | 4.7 |
| 31 | Rochester | C | 28,400 | 960 | 880 | 12,100 | 11,100 | 10.0 | -3% | 9.7 | 15.90 | 16.90 | 9.0 | -6.3% | 8.4 |
| 32 | St. Albans | C | 31,700 | 1,000 | 880 | 15,300 | 13,900 | 12.6 | -5% | 12.0 | 15.80 | 16.60 | 13.2 | -5.1% | 12.6 |
| 33 | St. Edmundsbury & Ipswich | C | 17,700 | 910 | 840 | 8,600 | 8,000 | 4.6 | -1% | 4.6 | 10.30 | 11.00 | 6.3 | -5.3% | 6.0 |
| 34 | Salisbury | C | 27,300 | 980 | 880 | 16,000 | 14,900 | 9.4 | -8% | 8.6 | 11.30 | 11.10 | 10.2 | -8.4% | 9.4 |
| 35 | Sheffield | Y | 17,200 | 820 | 890 | 7,300 | 6,600 | 6.6 | -1% | 6.6 | 17.60 | 19.10 | 4.7 | -14.6% | 4.0 |
| 36 | Sodor & Man | Y | 1,600 | 1,050 | 1,170 | 600 | 500 | 0.4 | -12% | 0.4 | 13.80 | 15.60 | 0.7 | -1.3% | 0.7 |
| 37 | Southwark | C | 53,900 | 1,010 | 860 | 20,800 | 18,900 | 20.0 | -8% | 18.4 | 18.40 | 18.70 | 16.4 | -1.4% | 16.2 |
| 38 | Southwell & Nottingham | Y | 17,400 | 800 | 790 | 10,300 | 10,200 | 6.0 | 0% | 6.0 | 11.10 | 11.30 | 5.6 | 0.6% | 5.6 |
| 39 | Truro | C | 11,100 | 910 | 820 | 4,800 | 4,400 | 2.5 | -6% | 2.3 | 9.90 | 10.10 | 3.5 | -11.4% | 3.1 |
| 41 | Winchester | C | 25,400 | 1,070 | 1,060 | 11,600 | 11,000 | 9.7 | -3% | 9.4 | 16.00 | 16.50 | 9.6 | -4.9% | 9.1 |
| 42 | Worcester | C | 12,000 | 1,160 | 1,040 | 6,400 | 5,700 | 4.0 | -1% | 4.0 | 12.20 | 13.50 | 4.8 | -6.8% | 4.4 |
| 43 | York | Y | 25,600 | 920 | 1,180 | 12,800 | 11,000 | 6.8 | -1% | 6.7 | 10.10 | 11.70 | 8.1 | -11.2% | 7.2 |
| 46 | Leeds | Y | 37,200 | 960 | 840 | 19,800 | 17,400 | 11.8 | -5% | 11.2 | 11.50 | 12.40 | 13.8 | -14.2% | 11.9 |
| | Church of England* | | 1,013,900 | 1,000 | 910 | 477,800 | 434,400 | 349.1 | -4% | 335.3 | 14.00 | 14.80 | 342.8 | -6.8% | 319.3 |

*Excluding Diocese in Europe and Channel Islands parishes † Figures sourced from Church of England Statistics for Mission 2020

Parishes' relative Income and Giving 2020 compared by Diocese

At the bottom left of Figure 14 are dioceses with relatively low levels of income for the size of their parishes' Worshipping Community and where weekly planned giving per giver is relatively low. In 2020 there were 7 dioceses where weekly planned giving was less than £12 and income per Worshipping Community was less than £750.

Figure 14: Income per Capita (Worshipping Community) and Weekly Planned Giving per Giver



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 2011 – 2020), Table 4 (Giving and Tax recovered 2011– 2020), Table 5 (Weekly planned Giving per Giver and Givers 2011 – 2020) and Table 6 (Parish Expenditure by Category 2011 – 2020). 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 Tables 12 and 13 do not include reference to Diocese 44 ("Europe").

The majority of the 2020 Returns of Parish Finance received (95.7%) 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. 2.5% 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 were previously included with those of the diocese exercising episcopal oversight of Channel Islands parishes (since 2015, the Diocese of Canterbury). Since 2020 arrangements for episcopal oversight and jurisdiction have been in transition and to provide consistency all years' figures for the Channel Islands have been excluded from this report.

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 2019 and previous years, received after Parish Finance Statistics 2019 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 2020 were received from 84% 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 and 2021 impacted the returns process for Parish Finance Statistics 2020. 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 pre-COVID. Response rates for each diocese are shown in Table 12 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 2020.

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/I522/mm23>.

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*)

Reserves: Here comprise parishes’ cash and deposit balances and value of investment assets such as shares, bonds and long-term interest-bearing accounts, but excluding investments held for endowment funds (Return of Parish Finance boxes 31 and 32)

Reserve Cover: Here taken to measure the period, expressed in weeks, that a parish’s (unrestricted) end-of-year cash and deposit balances could fund its (unrestricted) in-year expenditure assuming this were spread evenly over the course of the year

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 2020 and guidance notes



Return of Parish Finance January to December 2020

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 | Planned giving | | | 17 | Costs of fundraising activities | | |
| 3 | Collections at services | | | Church activities | | | |
| 4 | All other giving and voluntary receipts, including special appeals (recurring and one-off) | | | 18 | Mission giving and donations | | |
| 6 | Gift Aid recovered (planned giving and one-off donations) | | | 19 | Diocesan parish share contribution | | |
| 7 | Legacies received (capital value) | | | 20 | Salaries, wages and honoraria | | |
| 8 | Grants (include recurring and one-off) | | | 21 | Clergy and staff expenses | | |
| | Total voluntary giving | £ | £ | Church expenses | | | |
| Activities for generating funds | | | | 22 | Mission and evangelism costs | | |
| 9 | Fundraising activities (gross proceeds) | | | 23 | Church running expenses (including governance) | | |
| Income from investments | | | | 24 | Church utility bills | | |
| 10 | Dividends, interest, income from property etc. | | | 25 | Costs of trading | | |
| Church activities | | | | Major capital expenditure | | | |
| 11 | Fees retained by PCC (weddings, funerals etc.) | | | 27 | Major repairs to the church building | | |
| 12 | Trading activities (gross proceeds), NOT fundraising | | | 28 | Major repairs to church hall/other PCC property including redecoration | | |
| Other incoming resources | | | | 29 | New building work to the church, church hall, clergy housing or other PCC property. | | |
| 13 | Other receipts/income not already listed PLEASE NOTE BRIEF DETAILS IN BOX E | | | Other expenditure | | | |
| | Totals (from Financial Statements) | Unrestricted | Restricted | 99 | Other payments/expenditure not already listed PLEASE NOTE BRIEF DETAILS IN BOX E | | |
| A | RECEIPTS/INCOME | £ | £ | Totals (from Financial Statements) | | Unrestricted | Restricted |
| B | COMBINED TOTAL | £ | | C | PAYMENTS/EXPENDITURE | £ | £ |
| PLANNED GIVERS AND LEGACIES | | | | D | COMBINED TOTAL | £ | |
| 14 | Number of planned givers | | | CASH AND INVESTMENT BALANCES | | UNRESTRICTED | RESTRICTED |
| 16 | Number of new legacies received in year | | | 31 | Cash and deposit balances as at 31/12/20 | | |
| 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, 5 th edn. | | | | | 32 | Investments as at 31/12/20 | |
| | | | | Name | | Date | |
| E Looking back across 2020, were there any exceptional circumstances (other than COVID 19) that may have led to unusual figures? Please provide details in this box. | | | | Position | | Email or telephone | |

| | | | |
|----|--|---|--|
| 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. 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 | Planned giving <i>[Combines previous RPF 1 and 2]</i> | Money given regularly (e.g. weekly, monthly, quarterly) through a standing order or the parish giving scheme, by envelope or by cheque. Include gross amounts for money given through charity vouchers (e.g. CAF or Sovereign Giving) and payroll giving. Otherwise net amounts - report tax recovered separately under Gift Aid at RPF 6 | |
| 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 monies passed to a charity that do not 'go through the books' | |
| 4 | All other giving and voluntary receipts, including special appeals <i>[Combines previous RPF 4 and 5]</i> | Money given in church boxes and wall safes, at Gift Days, through individual donations from givers, and the proceeds of special appeals | Accruals Accounts: Include (a) gifts of freehold or leasehold land or shares at market value; (b) donated services and facilities (expense the equivalent "value to the charity"); (c) gifts in kind for sale (estimated value at time of gift); (d) gifts in kind for own use (if material) - capitalise and expense over their useful economic life |
| 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 cash and contactless donations. For limits see https://www.gov.uk/claim-gift-aid/small-donations-scheme | |
| 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. Any interest from legacy investments should be recorded as income from investments. | |
| 8 | Grants <i>[Combines previous RPF 8 and 8A]</i> | 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. | |
| | Total voluntary giving | These will be the totals of the figures reported in the six 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 PLEASE NOTE BRIEF DETAILS IN BOX E | These may include monies from the sale of buildings or investments, insurance claims, transfers from term deposits, loans received or transfers from other churches in the benefice | Accruals Accounts: Proceeds from the sale or disposal of assets that have already been capitalised (property, investments, fixed assets etc.) should be noted where they exceed the book value of the asset sold or disposed of, i.e. where there has been a gain on disposal |
| 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 part of total receipts for a parish with included churches) | |
| 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 planned givers <i>[Combines previous RPF 15 and 16]</i> | Each planned giver should only be counted ONCE. If more than one person is associated with a planned giving scheme, only ONE person should be counted [Combines previous RPF 14 and 15] | |
| 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, including arrears or prepayments | Accruals Accounts: Payment due for the year |
| 20 | Salaries, wages and honoraria | Employments costs of 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 <i>[Combines previous RPF 23 and 26]</i> | Insurance, routine maintenance, cleaning, church office costs, upkeep of services, organ tuning etc. Also include governance costs, e.g. fees for audit or independent examination. | Accruals Accounts: Where equipment, IT or other fixed asset costs have been capitalised, depreciation is included in church running expenses |
| 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 RPF 12 | |

| | | | |
|----|--|--|---|
| 27 | Major repairs to the church building | Include repairs that are not routine and internal and external decoration | Accruals Accounts: Works integral to the fabric or structure of consecrated church property may be expensed as incurred. Where works project costs have been otherwise capitalised, depreciation is expensed over their useful economic life |
| 28 | Major repairs to church hall/other PCC property | | |
| 29 | New building work to the church, church hall, clergy housing or other PCC property. | New buildings, major alterations and extensions to church or other property, including professional fees | |
| 99 | Other payments/expenditure not already listed PLEASE NOTE BRIEF DETAILS IN BOX E | These may include monies to purchase of buildings or investments, transfers to term deposits, loans repayments or contributions to other churches in the benefice to shared costs | Accruals Accounts: Proceeds from the sale or disposal of assets that have already been capitalised (property, investments, fixed assets etc.) should be noted where their book value has not been realised, i.e. where there has been a loss on disposal |
| 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 part of total receipts for a parish with included churches) | |
| 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 31/12/20 | Total Restricted and Unrestricted balances as at 31/12/20 for all current and deposit accounts, plus cash in hand | Accruals Accounts: Adjust cash and deposit balances to account for (a) stock (net realisable value); (b) trade debtors and prepayments, and subtract (c) short-term liabilities, e.g trade creditors |
| 32 | Investments as at 31/12/20 | Total Restricted and Unrestricted balances as at 31/12/20 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 | This box is to report (a) any exceptional circumstances (other than COVID 19) that may have led to unusual figures in this return; (b)detail of exceptional receipts/income from RPF 13; (b)detail of exceptional payments/expenditure from RPF 99 | |