

# Parish Finance Statistics 2021

Data Services  
Church House  
Great Smith Street  
London SW1P 3AZ

Tel: 020 7898 1547

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Church of England Data Services, Great Smith Street, London SW1P 3AZ

Email: [statistics.unit@churchofengland.org](mailto:statistics.unit@churchofengland.org)

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

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## Introduction

After significant reductions in financial activity in 2020, 2021 saw a modest recovery in Church of England parishes' income. Expenditure, in real terms, remained static. Compared with 2019 (pre-COVID) levels, income was down 14% in real terms and expenditure was down 15%.

Income exceeded expenditure for the tenth year running. 54% of parishes reported income in excess of expenditure compared with 44% in 2020. Excess of income over expenditure combined with a rise in the value of investments to see parishes' restricted and unrestricted reserves increase by £100 million to over £1.6 billion.

Parishes' main source of income from giving held up as regular givers continued to increase their contributions by above-inflation amounts even though their numbers continued to fall. There were 417,000 regular givers, giving on average £15.50 per week, compared with 588,000 giving a real terms equivalent of £12.20 in 2012.

Parishes' contributions to diocesan parish share continued to decline. In real terms, contributions fell from £363 million in 2012 to £355 million in 2019 to £314 million in 2021, representing a third of total expenditure. There have also been actual and real term decline in parishes' mission giving and mission and ministry staff costs, and increases in parishes' expenditure otherwise on salaries and wages.

Resources remain heavily concentrated in a small number of high-income parishes. The 10% of parishes with the highest income accounted for 47% of total income and a similar percentage of regular giving, although proportionately fewer regular givers. This group of parishes was the only group where income from regular giving exceeded the amount contributed to diocesan parish share. However, compared to parishes with lower income, these parishes operate with fewer reserves proportionate to their levels of expenditure.

Many people have worked hard in challenging circumstances to report on a complex and changing picture. Thanks are due to the thousands in parishes and diocesan offices whose efforts have contributed to an overall 85% 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 2022 parish finance statistics before the end of 2023.

**Alan Piggot**

Statistical Researcher

March 2023

## Parish Finance Summary

This report contains a national summary of financial activity for Church of England parishes in 2021, as measured through the annual Return of Parish Finance. To provide meaningful comparisons, data from 2001 to 2020 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 were in transition, were not available for 2021 and figures for previous years have been excluded from this report.

### Overview

2021 saw some recovery of the 15% fall in parishes' income which was reported for 2020. Income rose by £48 million to £975 million, which is 14% lower in real terms than it was in 2019. Expenditure rose by £23 million to £944 million but remained static in real terms and was 15% lower than it was in 2019. Parishes' financial activity was at levels last seen in 2001, when parishes' total income was £975 million at 2021 prices and total expenditure was £939 million. Significant income and expenditure growth since that time was reversed mainly as a result of the downturn in 2020 (Figure 1/Table 1).

Income from legacies and grants continued to grow. Giving from other sources (regular giving, collections, and other forms of giving such as special appeals) rose by £6 million but was 9% lower in real terms than it was in 2019. Tax recovered on giving continued to fall. Other sources of income partially recovered significant losses incurred in 2020 but trading income remained 42% lower than it was in 2019 and fundraising income remained 47% lower. Expenditure levels recovered some of the cutbacks made in 2020, with the exception of expenditure incurred in trading operations and contributions to diocesan parish share. Total parish share contributions fell by £6 million (after falling by £23 million in 2020) and were 12% lower in real terms than they were in 2019 (Figure 2/Table 2).

Regular giving, collections, and other forms of giving such as special appeals accounted for £479 million (£565 million if tax recovered is included). The largest item of expenditure was diocesan parish share, which accounted for £314 million (Figure 3).

### Income

While the main sources of income remained broadly similar over the period to 2019, the reduction in overall income in 2020 brought about some changes in proportions sourced from each income category. The proportion from grants rose from 9% in 2019 to 11% in 2020 and was retained at that level in 2021. The proportion from legacies rose from 6% in 2019 to 7% in 2021. Income from regular giving, collections, and other forms of giving such as special appeals rose from 47% in 2019 to 51% in 2020 before falling back to 49% in 2021. By contrast, the proportion of total income from fundraising fell from 6% in 2019 to 2% in 2020 before rising slightly to 3% in 2021. Similarly, the proportion from trading operations fell from 12% in 2019 to 7% in 2020 before rising slightly to 8% in 2021 (Figure 4/Table 3).

## Voluntary Income

Voluntary income – comprising all forms of giving, here including legacies and grants – rose 3% in real terms from 2012 to 2019 but fell 7% in the two years to 2021. Regular giving, collections and tax recovered saw real term decreases over the period 2012 to 2021, while legacies, grants and other sources of income (such as special appeals) saw increases (Figure 5/Table 4).

The average weekly amount given by regular givers rose by 27% in real terms over ten years to stand at over £15.50 in 2021. However, over the same period, the number of regular givers fell by 29% to stand at 417,000 in 2021 compared with 588,000 in 2012. The number of regular givers reduced by 22,000 from 2020 to 2021 compared with 41,000 from 2019 to 2020 (Figure 6/Table 5).

## Expenditure

In 2021, overall expenditure was around 12% lower in real terms than it had been in 2012 but remained broadly consistent in terms of how this was spread across expenditure categories. Parish share accounted for 33% of total expenditure, down from 35% in 2020 but up from 32% in 2019. Church running costs accounted for 19% of total expenditure and buildings costs for 18% (Figure 7/Table 6).

## Expenditure on Mission and Ministry

Expenditure on mission and ministry, comprising diocesan parish share contributions, mission giving, mission and ministry staff expenses, and outreach costs, fell in 2021 to a level 14% lower in real terms than in 2012. Parishes' expenditure on salaries and wages (not including mission and ministry staff expenses) was 21% higher in real terms than in 2012 (Figure 8/Table 7).

## Sources and Use of Funds

In 2021, 20% 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 and major repairs. 66% of expenditure on new building works was met from restricted funding and 61% of expenditure on church repairs (Figure 9/Table 8).

## Reserves

At the end of 2020, parishes' aggregated cash and investment balances (excluding funds held as permanent endowments) were estimated at around £1.5 billion. During 2021, excess of total income over total expenditure and a rise in the value of investments contributed to an increase of around £100 million, or 6%, in aggregate cash and investment balances at year end. Around £870 million was held as cash or deposits and £760 million as investments (Figure 10/Table 9).



## Parish-level Finance

In 2021, the 10% of parishes with the smallest income (“Decile 1”) had a median income of £5,300. The 10% of parishes with the highest income (“Decile 10”) had a median income of £270,300. The median income for all 12,280 parishes was £38,400 compared with £45,500 in 2019. Median incomes for all ten deciles fell between 2019 and 2021 but generally the higher the decile the lower the percentage reduction (Figure 11/Table 10).

In 2021, there were 5,600 parishes where expenditure exceeded income, representing 46% of all parishes. However, when income and expenditure is aggregated for all parishes within a decile, expenditure exceeded income for all deciles except the two top deciles comprising the 20% of parishes with the highest income (“Decile 9” and “Decile 10”). Generally, 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”), 55% were in deficit compared with 40% for parishes with the highest income (“Decile 10”) (Figure 12/Table 11).

In 2021, the 10% of parishes with the highest income (“Decile 10”) accounted for 47% of parishes’ total regular giving (exclusive of tax recovered), with weekly planned giving of £24.40 per giver compared with £15.50 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 regular giving (exclusive of tax recovered) exceeded the total amount contributed to parish share (Figure 13/Table 12).

In 2021, the 10% of parishes with the highest income (“Decile 10”) spent £427 million to end the year with cash balances of £317 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 89 weeks’ worth of unrestricted expenditure compared with 33 weeks for Decile 10 parishes and 38 weeks for parishes overall (Figure 14/Table 13).

## Variation across Dioceses

There is considerable variation between dioceses in parishes’ income, giving, expenditure and amounts paid in parish share. Changes between 2020 and 2021 have also impacted differently across dioceses. There were dioceses which saw a decrease in parishes’ overall financial activity as well as dioceses where parishes’ aggregate income and expenditure both rose by more than 10%. In 2021, there were 35 dioceses where parishes’ total income exceeded parishes total expenditure compared with 22 in 2020 (Table 14).

In 2020, dividing parishes’ total income by the total number of people in their Worshipping Communities gave a national average figure of £910 for each person. In 2021, average income per person in a Worshipping Community was £1,030, comparable with the 2019 figure of £1,000. There were 9 dioceses where income per person in a Worshipping Community was less than £1,000 and where weekly planned giving per giver was less than £12 (Table 15 and Figure 15).

## Twenty Year Overview

Income rose slightly in 2021 after significantly falling in 2020 while real-terms expenditure plateaued. Real terms income and expenditure were at levels previously seen in 2001.

Figure 1: Income and Expenditure 2001 - 2021

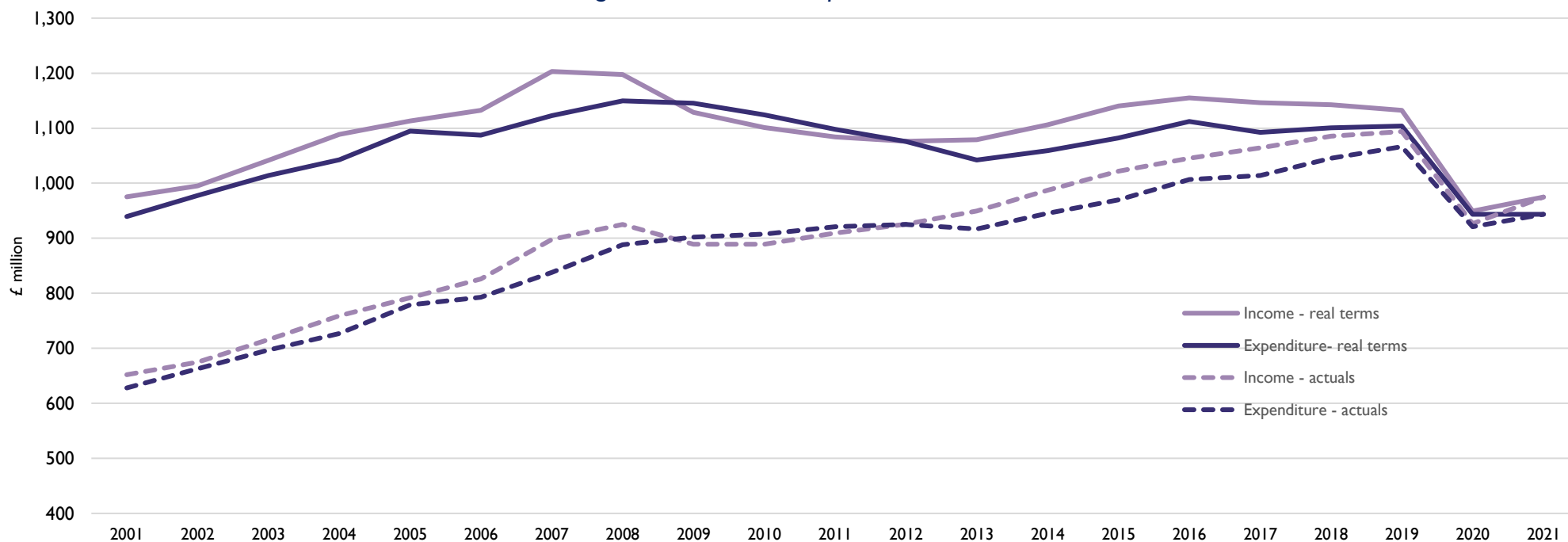


Table 1: Income and Expenditure  
2001 - 2021

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Income - real terms (2021) £m	975	995	1,042	1,089	1,113	1,132	1,203	1,198	1,129	1,101	1,084	1,076	1,079	1,106	1,140	1,155	1,146	1,143	1,132	949	975
Expenditure - real terms (2021) £m	939	977	1,014	1,043	1,095	1,087	1,123	1,150	1,145	1,124	1,098	1,076	1,042	1,059	1,082	1,112	1,092	1,101	1,104	944	944
Net income - real terms (2021) £m	36	18	28	46	18	45	80	48	-17	-22	-14	1	37	47	58	43	54	42	28	6	31
Income - actuals £m	652	675	716	759	792	826	898	925	889	889	909	926	949	987	1,022	1,045	1,064	1,085	1,094	926	975
Expenditure - actuals £m	628	663	697	727	779	793	838	888	902	908	921	925	917	945	970	1,007	1,014	1,045	1,066	921	944
Net income - actuals £m	24	12	19	32	13	33	60	37	-13	-19	-12	0	32	42	52	39	50	40	27	6	31
Net income as % of income	3.7%	1.8%	2.7%	4.2%	0.0	4.0%	6.7%	4.0%	-1.5%	-2.0%	-1.3%	0.0%	3.4%	4.2%	5.1%	3.7%	4.7%	3.7%	2.5%	0.6%	3.2%

# Changes in Income and Expenditure Overview 2019 – 2021

Most income categories made modest recoveries in 2021 after sharp falls in 2020. Parish share contributions continued to fall and were 12% below 2019 levels in real terms.

Figure 2a: 2019 - 2021 Increase/Decrease in annual Income by Source

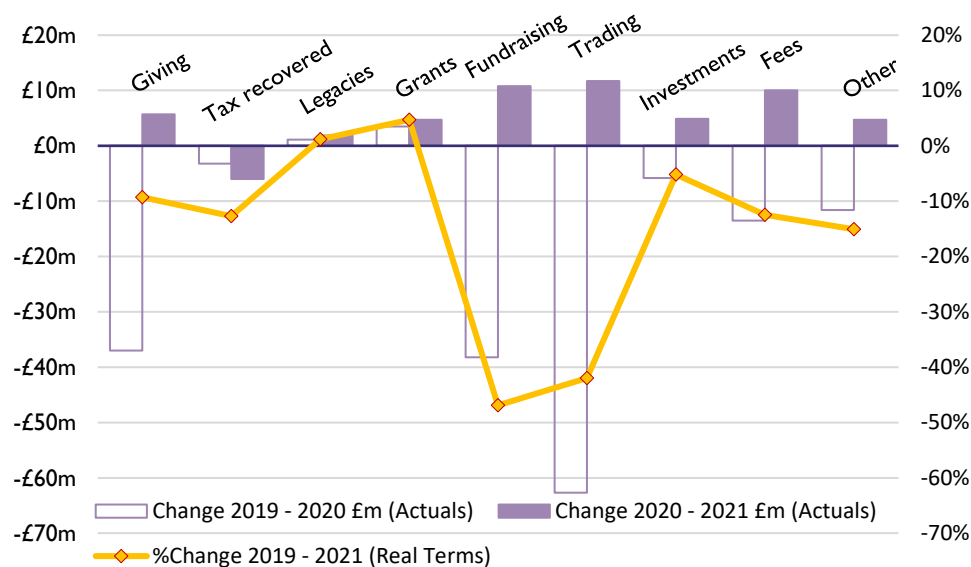


Figure 2b: 2019 - 2021 Increase/Decrease in annual Expenditure by Use

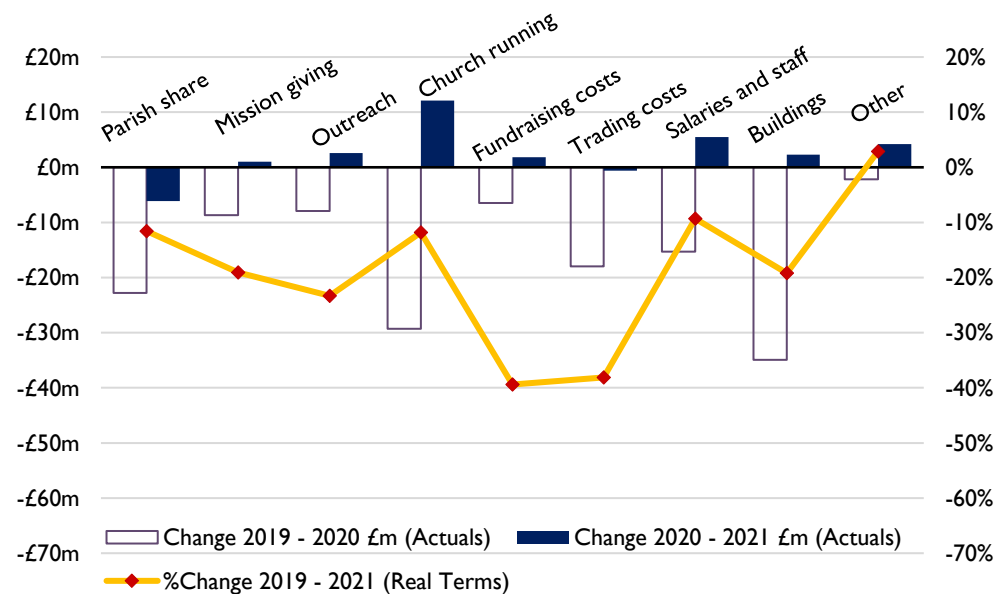


Table 2a: Income 2019 - 2021

	Change 2019 – 2020 £m (Actuals)	Change 2020 – 2021 £m (Actuals)	%Change 2019 - 2021 (Real Terms)
Giving	-37.0	5.7	-9.3%
Tax recovered	-3.2	-6.0	-12.7%
Legacies	1.1	1.9	1.2%
Grants	3.5	4.7	4.7%
Fundraising	-38.2	10.8	-46.9%
Trading	-62.7	11.7	-42.0%
Investments	-5.8	4.9	-5.2%
Fees	-13.5	10.0	-12.5%
Other	-11.6	4.7	-15.1%
<b>Total</b>	<b>-167.4</b>	<b>48.4</b>	<b>-13.9%</b>

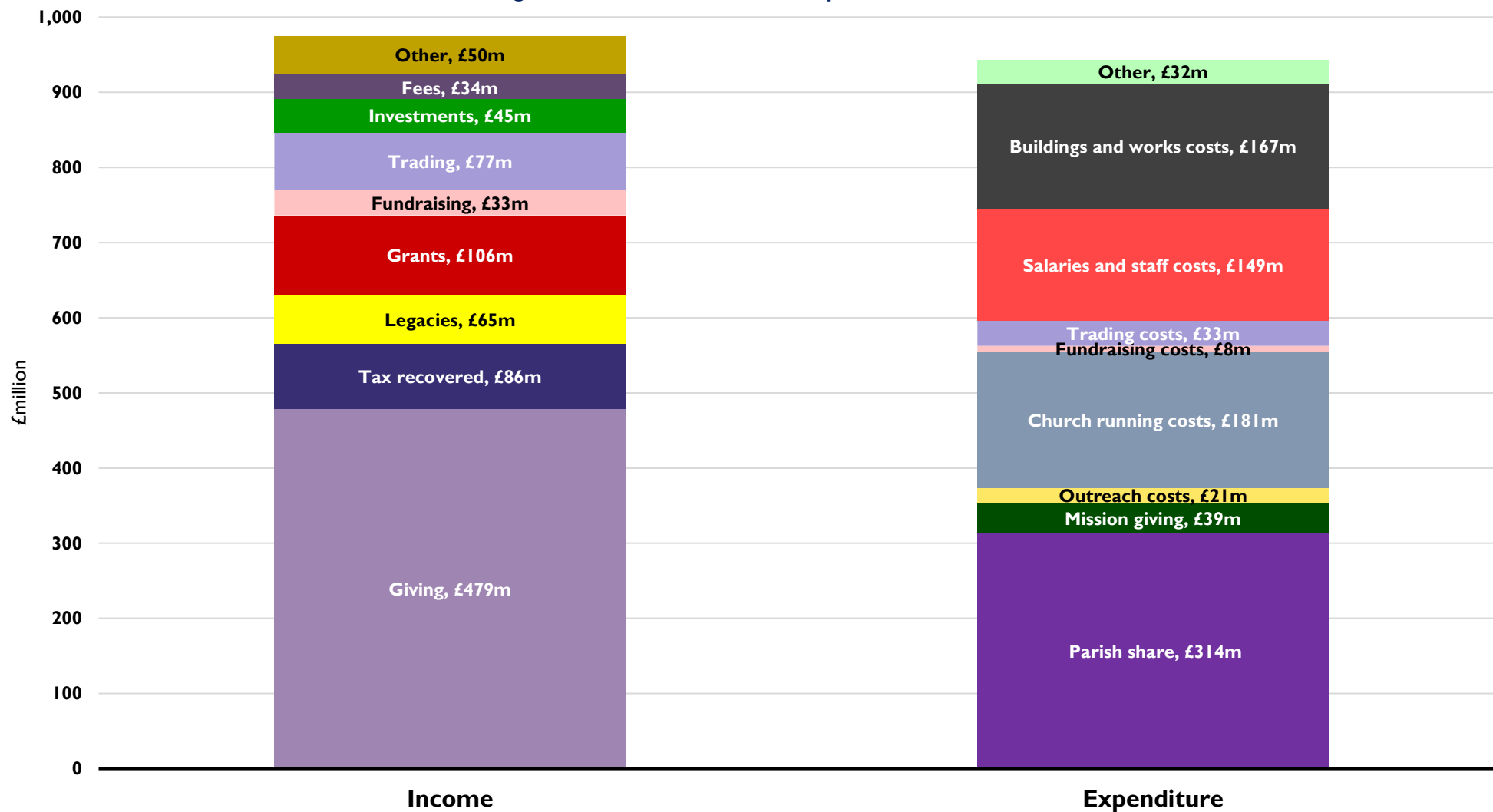
Table 2b: Expenditure 2019 - 2021

	Change 2019 – 2020 £m (Actuals)	Change 2020 – 2021 £m (Actuals)	%Change 2019 - 2021 (Real Terms)
Parish share	-22.8	-6.1	-11.6%
Mission giving	-8.7	1.0	-19.1%
Outreach	-7.9	2.6	-23.3%
Church running	-29.3	12.1	-11.8%
Fundraising costs	-6.5	1.8	-39.4%
Trading costs	-18.0	-0.6	-38.1%
Salaries and staff	-15.3	5.5	-9.3%
Buildings	-34.9	2.3	-19.2%
Other	-2.2	4.2	2.9%
<b>Total</b>	<b>-145.6</b>	<b>22.7</b>	<b>-14.5%</b>

## 2021 Overview

In 2021 the total income of Church of England parishes was £975 million and the total expenditure was £944 million. The largest source of income was parish giving, which (together with tax recovered) accounted for £565 million. The largest item of expenditure was diocesan parish share, which accounted for £314 million.

Figure 3: Parish Income and Expenditure 2021



# Parish Income Ten Year Overview 2012 – 2021

Income from all sources totalled over £1 billion in real terms until falling in 2020. Since 2020, the proportion of total income received from giving, legacies and grants has risen and the proportion received from fundraising and trading activity has fallen.

Figure 4a: Parish Income by Source 2012–21 (£m real terms 2021)

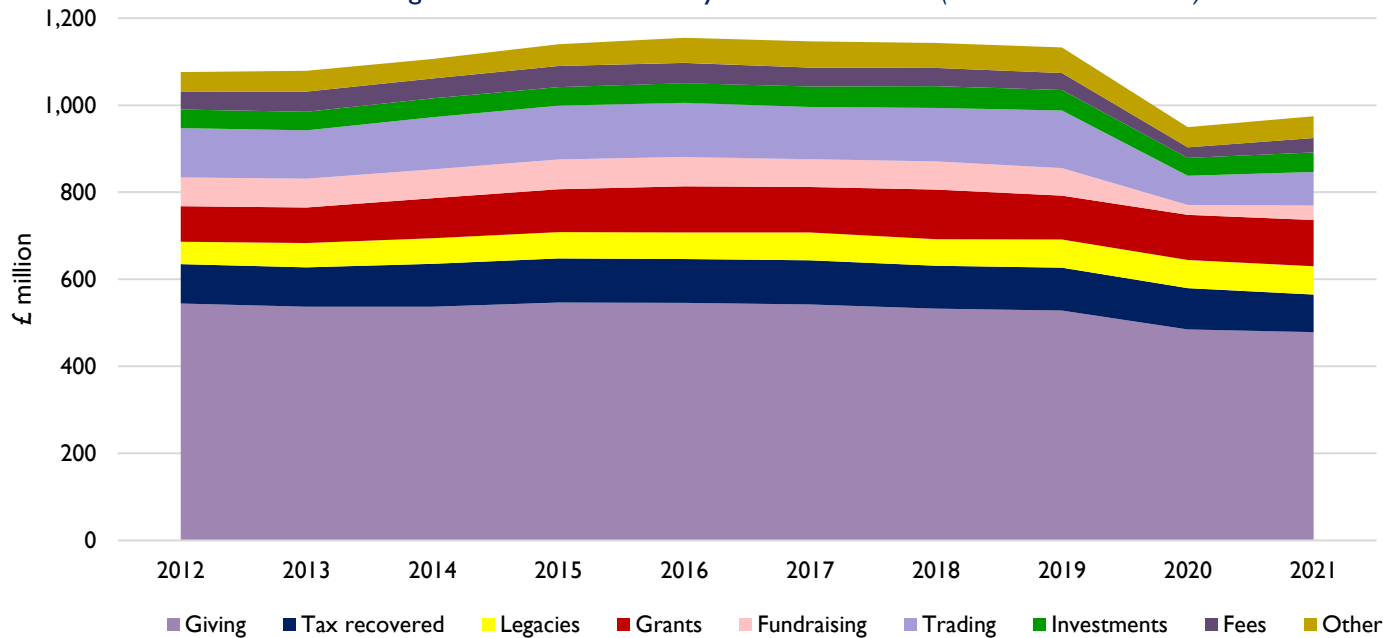


Figure 4b: Parish Income 2012–21 (% Share of Total by Source)

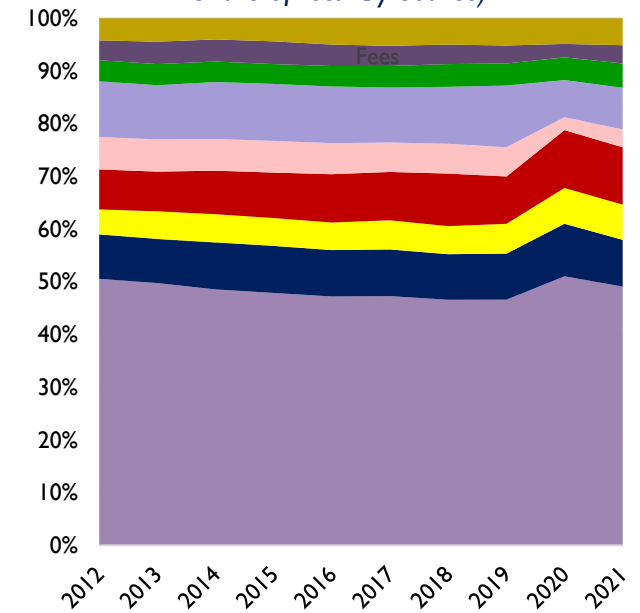


Table 3: Parish Income by Source 2012 -2021 (£m real terms 2021)

	Giving		Tax recovered		Legacies		Grants		Fundraising		Trading		Investments		Fees		Other		Total	
2012	544.1	51%	91.0	8%	51.0	5%	81.6	8%	66.3	6%	113.6	11%	42.8	4%	40.5	4%	45.3	4%	1,076.2	100%
2013	537.0	50%	90.4	8%	56.2	5%	81.6	8%	66.1	6%	110.9	10%	42.8	4%	45.8	4%	48.0	4%	1,078.9	100%
2014	537.4	49%	98.6	9%	58.8	5%	91.9	8%	66.0	6%	119.6	11%	43.4	4%	46.1	4%	44.4	4%	1,106.1	100%
2015	546.5	48%	101.5	9%	60.6	5%	98.3	9%	68.3	6%	123.4	11%	42.6	4%	49.2	4%	50.1	4%	1,140.5	100%
2016	545.7	47%	101.2	9%	60.8	5%	106.1	9%	67.6	6%	124.6	11%	44.9	4%	46.4	4%	57.8	5%	1,155.0	100%
2017	542.2	47%	101.4	9%	63.8	6%	105.1	9%	63.9	6%	119.8	10%	46.6	4%	44.0	4%	59.7	5%	1,146.4	100%
2018	532.6	47%	98.9	9%	60.7	5%	113.8	10%	65.0	6%	123.2	11%	49.5	4%	42.3	4%	56.8	5%	1,142.7	100%
2019	527.9	47%	99.0	9%	64.2	6%	101.3	9%	62.9	6%	132.4	12%	47.5	4%	38.4	3%	58.8	5%	1,132.4	100%
2020	484.7	51%	94.7	10%	64.7	7%	103.9	11%	23.2	2%	66.7	7%	41.0	4%	24.2	3%	46.3	5%	949.4	100%
2021	478.7	49%	86.4	9%	65.0	7%	106.1	11%	33.4	3%	76.8	8%	45.0	5%	33.6	3%	49.9	5%	974.8	100%

## Voluntary Income Ten Year Overview 2012 – 2021

Voluntary income – comprising all forms of giving, including legacies and grants – rose 3% in real terms from 2012 to 2019 but fell 7% in the two years to 2021. Regular giving, collections and tax recovered saw real term decreases over the period 2012 to 2021, while legacies, grants and other sources of income (such as special appeals) saw increases.

Figure 5a: Voluntary Income 2012 - 2021 - actuals

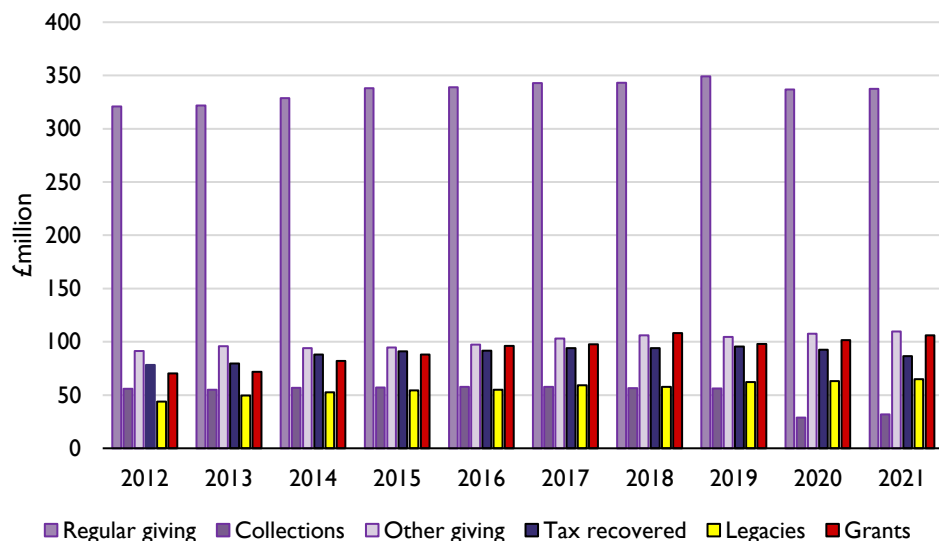


Figure 5b: Voluntary Income 2012 - 2021 - real terms

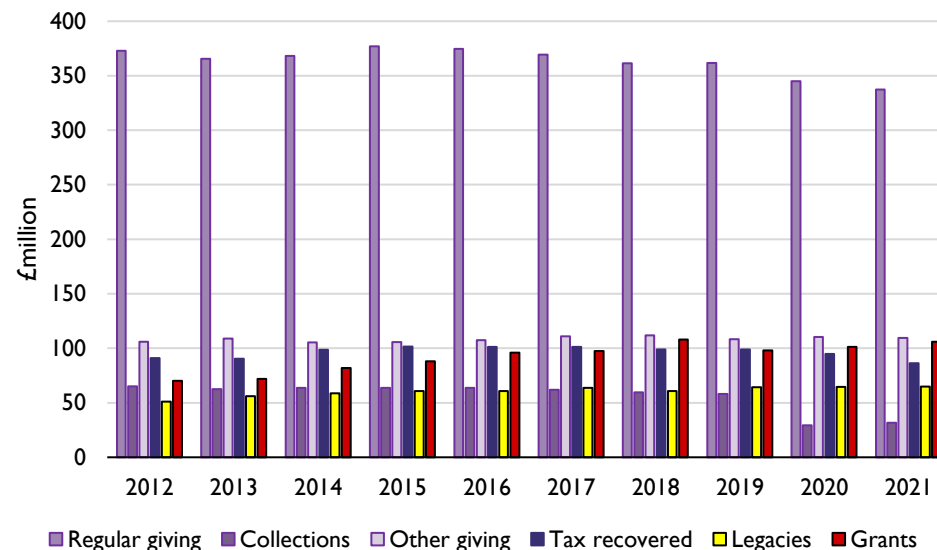


Table 4: Voluntary Income 2012 - 2021

	Regular Giving		Collections		Other Giving		Tax recovered		Legacies		Grants		Total Voluntary Income	
	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	Actuals £m	Real Terms £m
2012	320.8	372.9	56.0	65.1	91.3	106.1	78.3	91.0	43.9	51.0	70.2	81.6	660.3	767.6
2013	321.7	365.6	54.9	62.4	95.9	109.0	79.6	90.4	49.4	56.2	71.8	81.6	673.4	765.3
2014	328.6	368.2	56.9	63.7	94.1	105.4	88.0	98.6	52.4	58.8	82.0	91.9	702.0	786.6
2015	337.9	377.1	57.1	63.7	94.7	105.7	90.9	101.5	54.3	60.6	88.1	98.3	723.0	806.9
2016	338.9	374.5	57.5	63.6	97.4	107.6	91.6	101.2	55.0	60.8	96.0	106.1	736.4	813.7
2017	342.8	369.3	57.5	62.0	103.0	111.0	94.1	101.4	59.3	63.8	97.5	105.1	754.2	812.4
2018	343.1	361.3	56.6	59.5	106.1	111.7	93.9	98.9	57.7	60.7	108.1	113.8	765.4	805.9
2019	349.3	361.6	56.0	58.0	104.6	108.3	95.6	99.0	62.0	64.2	97.9	101.3	765.5	792.5
2020	336.7	345.1	28.7	29.4	107.6	110.3	92.4	94.7	63.1	64.7	101.4	103.9	729.9	748.0
2021	337.3	337.3	31.8	31.8	109.6	109.6	86.4	86.4	65.0	65.0	106.1	106.1	736.1	736.1

## Regular Giving Ten Year Overview 2012 – 2021

The average weekly amount given by regular givers rose by 27% in real terms over ten years to stand at over £15.50 in 2021. However, over the same period, the number of regular givers fell by 29% to stand at 417,000 in 2021 compared with 588,000 in 2012.

Figure 6: Weekly regular Giving and Givers 2012 - 2021

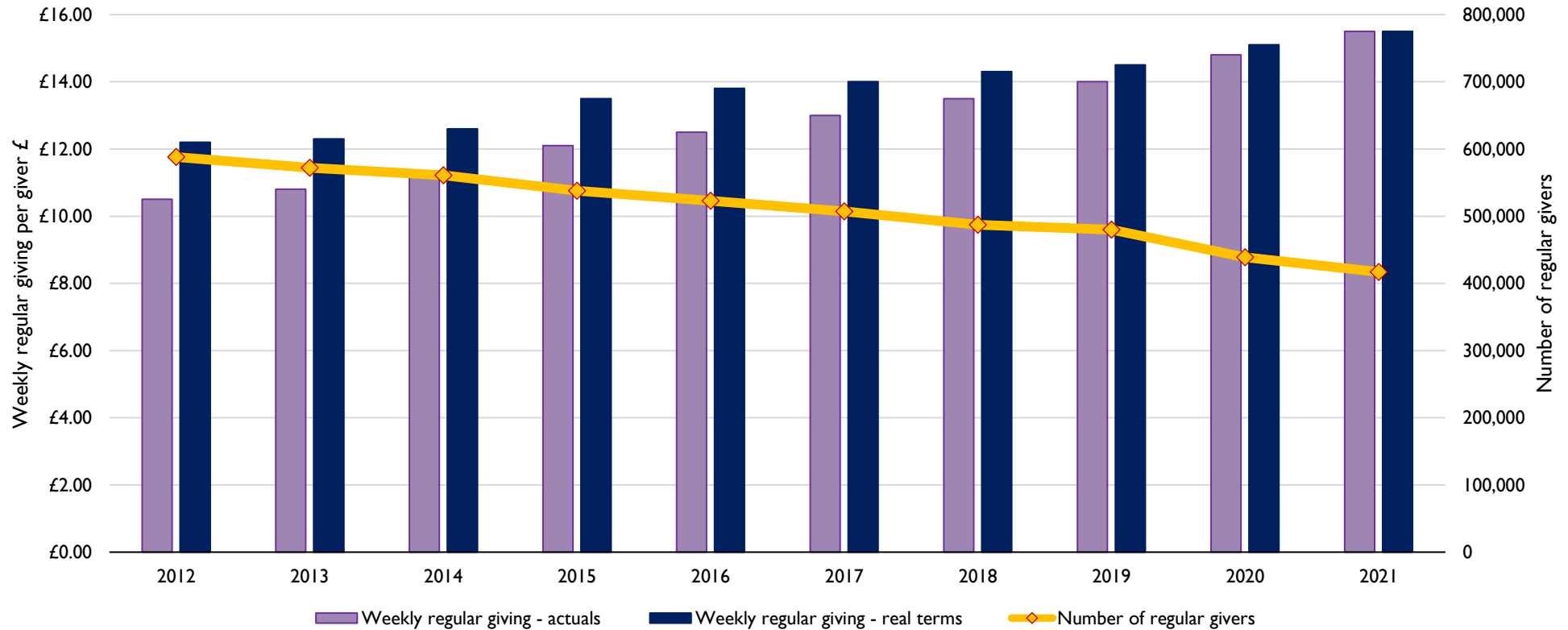


Table 5: Weekly regular Giving and Givers

2012 - 2021

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Weekly regular giving per giver (actuals)	£10.50	£10.80	£11.30	£12.10	£12.50	£13.00	£13.50	£14.00	£14.80	£15.50
Weekly real terms regular giving per giver	£12.20	£12.30	£12.60	£13.50	£13.80	£14.00	£14.30	£14.50	£15.10	£15.50
Number of regular givers	588,000	572,000	561,000	538,000	523,000	507,000	487,000	480,000	439,000	417,000

# Parish Expenditure Ten Year Overview 2012 – 2021

In 2021, overall expenditure was around 12% lower in real terms than it had been in 2012 but remained broadly consistent in terms of how this was spread across expenditure categories. Parish share accounted for 33% of total expenditure, down from 35% in 2020 but up from 32% in 2019.

Figure 7a: Parish Expenditure by Use 2012 - 2021 (£m real terms 2021)

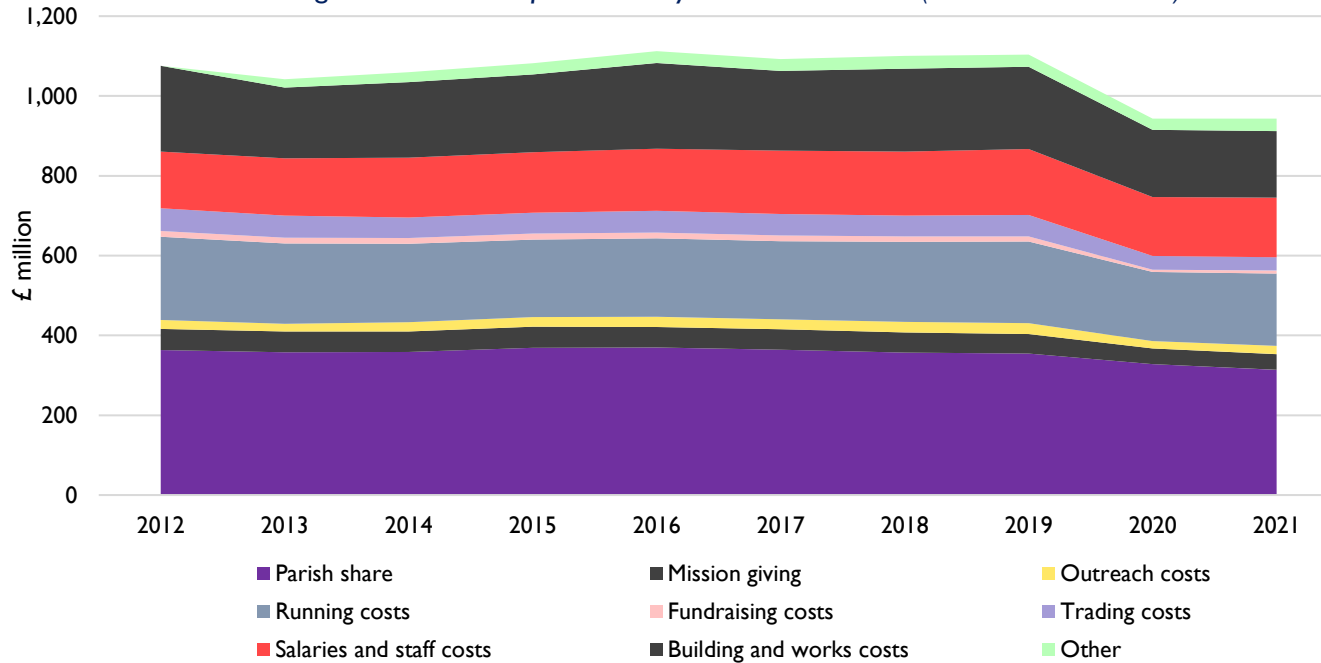


Figure 7b: Parish Expenditure 2012–21 (% Share of Total by Use)

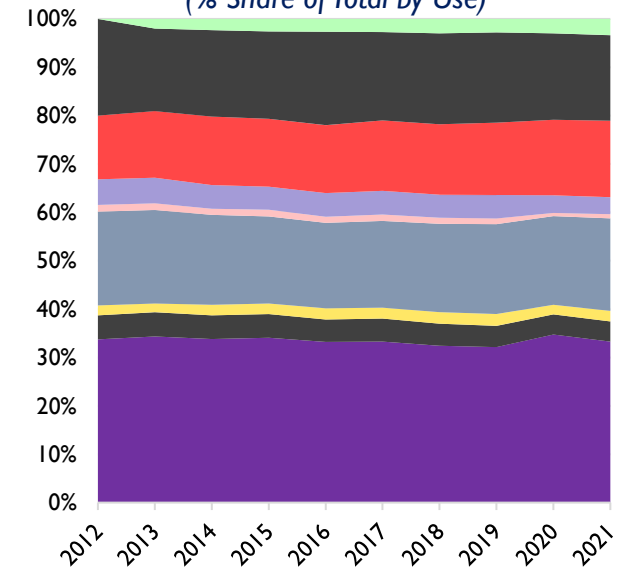


Table 6: Parish Expenditure by Use (£m real terms 2021)

	Parish share		Mission giving		Outreach costs		Running costs		Fundraising costs		Trading costs		Salaries/staff costs		Buildings costs		Other		Total	
2012	363.0	34%	53.5	5%	22.0	2%	208.7	19%	14.5	1%	57.0	5%	141.7	13%	215.1	20%	0.1	0%	1,075.6	100%
2013	357.9	34%	52.1	5%	19.1	2%	201.4	19%	14.4	1%	54.9	5%	143.7	14%	177.6	17%	20.7	2%	1,042.0	100%
2014	358.5	34%	51.6	5%	23.2	2%	196.7	19%	13.8	1%	51.7	5%	149.9	14%	189.2	18%	24.6	2%	1,059.2	100%
2015	369.0	34%	52.9	5%	23.8	2%	194.4	18%	15.0	1%	52.1	5%	151.8	14%	195.1	18%	28.3	3%	1,082.3	100%
2016	369.6	33%	51.1	5%	25.8	2%	196.5	18%	14.5	1%	54.5	5%	156.0	14%	214.5	19%	29.8	3%	1,112.3	100%
2017	363.8	33%	51.7	5%	24.6	2%	196.0	18%	14.6	1%	53.1	5%	159.2	15%	199.5	18%	29.7	3%	1,092.2	100%
2018	357.0	32%	50.5	5%	26.1	2%	201.2	18%	13.2	1%	52.5	5%	160.2	15%	207.3	19%	32.7	3%	1,100.7	100%
2019	354.9	32%	48.6	4%	26.9	2%	205.0	19%	13.0	1%	53.6	5%	164.8	15%	206.4	19%	30.7	3%	1,104.0	100%
2020	327.9	35%	39.3	4%	18.5	2%	173.0	18%	6.2	1%	34.6	4%	147.5	16%	168.5	18%	28.1	3%	943.6	100%
2021	313.9	33%	39.3	4%	20.6	2%	180.9	19%	7.9	1%	33.2	4%	149.4	16%	166.7	18%	31.6	3%	943.5	100%



## Expenditure on Mission and Ministry 2012 – 2021

Expenditure on mission and ministry, comprising diocesan parish share contributions, mission giving, mission and ministry staff expenses, and outreach costs, fell in 2021 to a level 14% lower in real terms than in 2012. Parishes' expenditure on salaries and wages (not including mission and ministry staff expenses) was 21% higher in real terms than in 2012.

Figure 8a: Mission and Ministry 2012- 2021 - actuals

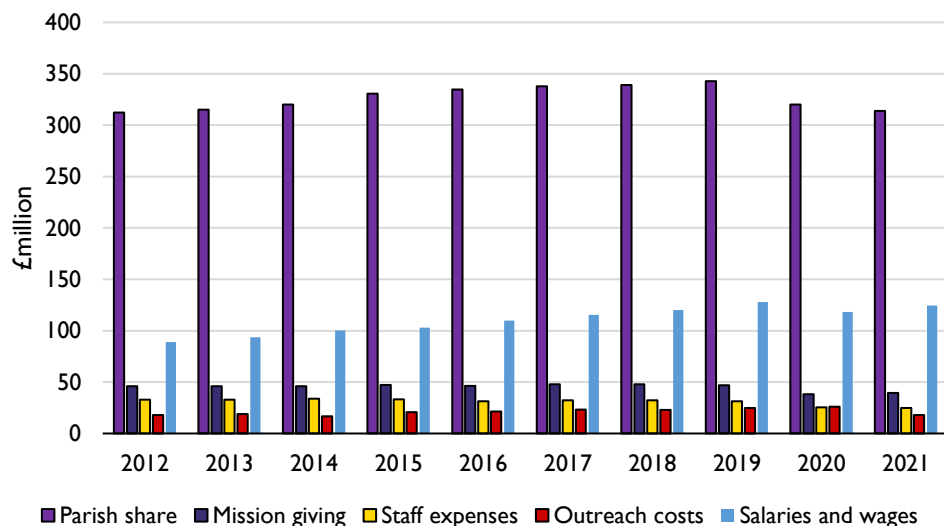


Figure 8b: Mission and Ministry 2012 - 2021 - real terms

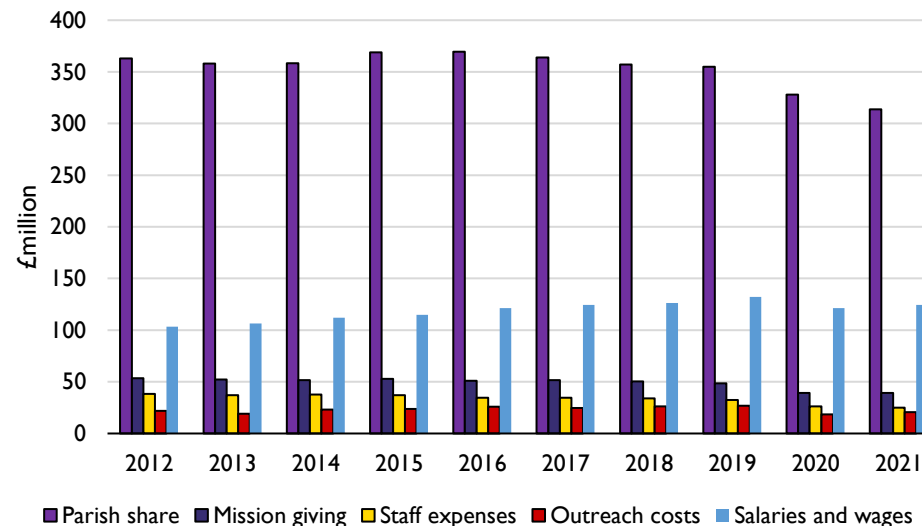


Table 7: Expenditure on Mission and Ministry 2012 - 2021

	Parish share		Mission giving		Staff expenses		Outreach costs		Total		Salaries and wages	
	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
2012	312.3	363.0	46.0	53.5	32.9	38.2	18.9	22.0	<b>410.1</b>	<b>476.7</b>	89.0	103.4
2013	314.9	357.9	45.9	52.1	32.7	37.2	16.8	19.1	<b>410.4</b>	<b>466.4</b>	93.7	106.5
2014	319.9	358.5	46.1	51.6	33.7	37.8	20.7	23.2	<b>420.4</b>	<b>471.1</b>	100.1	112.1
2015	330.6	369.0	47.4	52.9	33.1	37.0	21.3	23.8	<b>432.5</b>	<b>482.6</b>	102.9	114.8
2016	334.5	369.6	46.3	51.1	31.3	34.5	23.4	25.8	<b>435.4</b>	<b>481.1</b>	109.9	121.5
2017	337.7	363.8	48.0	51.7	32.2	34.7	22.9	24.6	<b>440.8</b>	<b>474.9</b>	115.5	124.5
2018	339.1	357.0	47.9	50.5	32.2	33.9	24.8	26.1	<b>444.0</b>	<b>467.5</b>	120.0	126.3
2019	342.8	354.9	47.0	48.6	31.4	32.6	26.0	26.9	<b>447.2</b>	<b>463.0</b>	127.8	132.3
2020	320.0	327.9	38.3	39.3	25.6	26.2	18.1	18.5	<b>402.0</b>	<b>411.9</b>	118.3	121.3
2021	313.9	313.9	39.3	39.3	24.8	24.8	20.6	20.6	<b>398.7</b>	<b>398.7</b>	124.6	124.6

## Sources and Use of Funds 2021

In 2021, 20% 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 and major repairs. 66% of expenditure on new building works was met from restricted funding.

Figure 9a: Parish Income by Source and Fund Type 2021

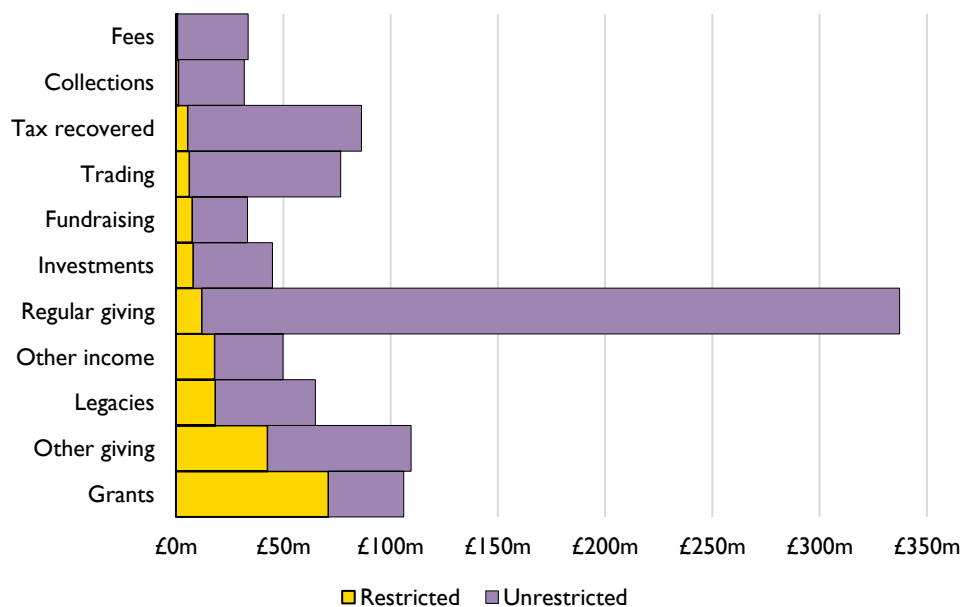


Figure 9b: Parish expenditure by use and fund type 2021

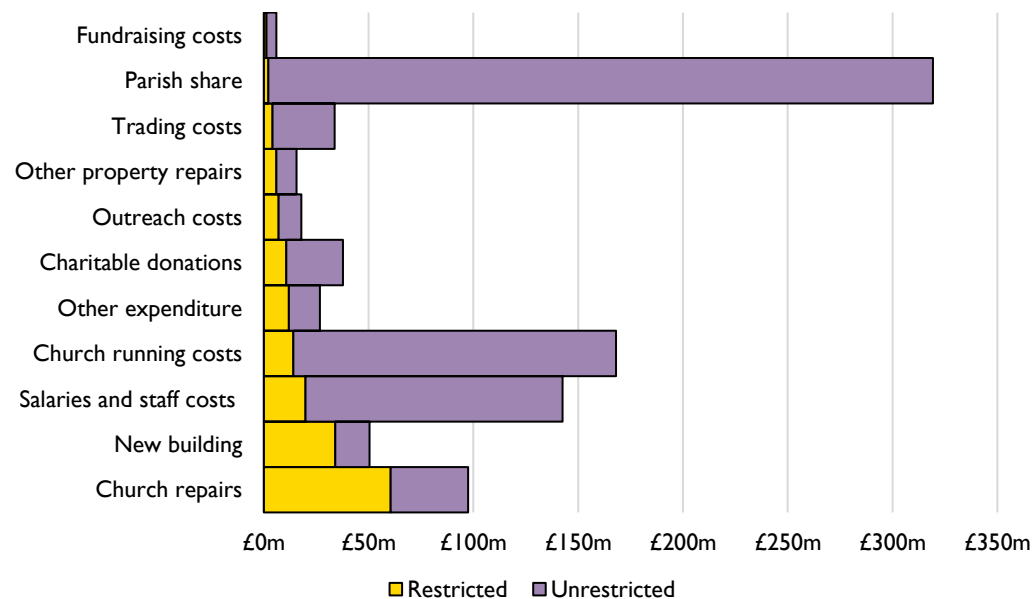


Table 8a: Income

	Restricted £m	%	Unrestricted £m	%
Fees	0.9	3%	32.8	97%
Collections	1.3	4%	30.5	96%
Tax recovered	5.6	6%	80.8	94%
Trading	6.4	8%	70.4	92%
Fundraising	7.6	23%	25.8	77%
Investments	8.2	18%	36.8	82%
Regular Giving	12.1	4%	325.2	96%
Other income	18.2	36%	31.7	64%
Legacies	18.4	28%	46.6	72%
Other giving	42.8	39%	66.8	61%
Grants	71.1	67%	35.0	33%
<b>Total</b>	<b>192.4</b>	<b>20%</b>	<b>782.4</b>	<b>80%</b>

Table 8b: Expenditure

	Restricted £m	%	Unrestricted £m	%
Fundraising costs	1.8	23%	6.1	77%
Parish share	2.5	1%	311.4	99%
Trading costs	4.0	12%	29.1	88%
Other property repairs	7.0	39%	11.0	61%
Outreach costs	8.9	43%	11.8	57%
Mission giving	11.6	29%	27.8	71%
Other expenditure	13.0	41%	18.6	59%
Church running costs	18.5	10%	162.4	90%
Salaries and staff costs	21.7	15%	127.7	85%
New building	30.0	66%	15.5	34%
Church repairs	62.6	61%	40.6	39%
<b>Total</b>	<b>181.6</b>	<b>19%</b>	<b>761.9</b>	<b>81%</b>

## Cash and Investment Balances 2020 - 2021

Parishes' aggregated cash and investment balances were first estimated for the year ending 31 December 2020. During 2021, excess of total income over total expenditure and a rise in the value of investments contributed to an increase of around £100 million, or 6%, in aggregate cash and investment balances at year end.

Figure 10: Cash and Investment Balances 2020 - 2021

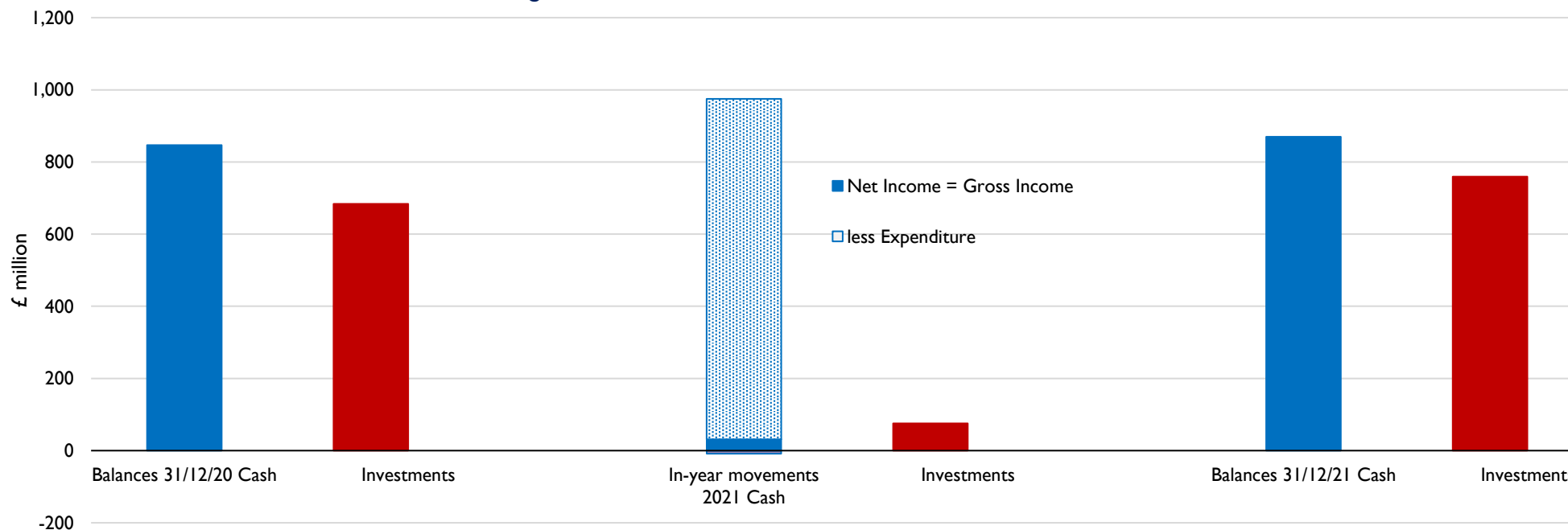


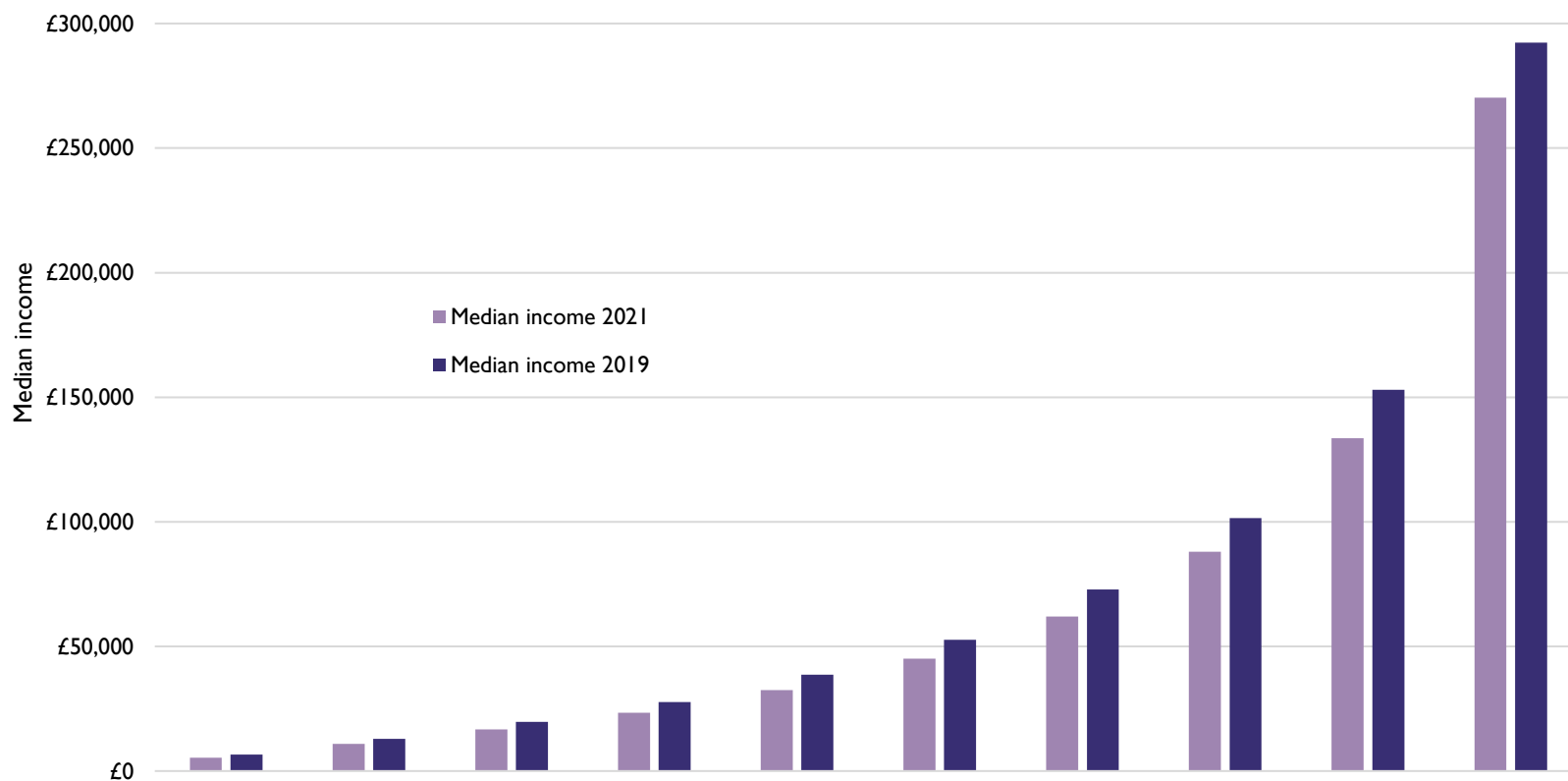
Table 9: Cash and Investment Balances 2020 - 2021

(£m actuals)				Cash and Deposits	Investments		Total
<b>Balances 31/12/20</b>				846.6	683.8		1,530.4
	Income 2021	974.8					
	Less Expenditure 2021	943.5					
	Excess of Income over Expenditure		31.3				
	Less Net transfers to fixed assets		8.2				
<b>In-year movements 2021</b>				23.1	75.4		98.6
<b>Balances 31/12/21</b>				869.8	759.2		1,629.0
% Increase 2020 - 2021				2.7%	11.0%		6.4%

## Parish-level Finance – Income by Decile 2021 compared with 2019

In 2021, the 10% of parishes with the smallest income (“Decile 1”) had a median income of £5,300. The 10% of parishes with the highest income (“Decile 10”) had a median income of £270,300. Median incomes for all ten deciles fell between 2019 and 2021 but generally the higher the decile the lower the percentage reduction.

Figure 11/ Table 10: Parish Income 2021 - 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 2021 £	Note 1	8,200	13,700	19,900	27,600	38,400	52,800	73,400	106,700	175,700	Note 1
<b>Median income 2021 £ (shown in graph)</b>	<b>5,300</b>	<b>10,900</b>	<b>16,700</b>	<b>23,400</b>	<b>32,400</b>	<b>45,100</b>	<b>62,000</b>	<b>88,000</b>	<b>133,500</b>	<b>270,300</b>	<b>38,400</b>
<b>Median income 2019 £ (shown in graph)</b>	<b>6,600</b>	<b>12,900</b>	<b>19,800</b>	<b>27,700</b>	<b>38,600</b>	<b>52,700</b>	<b>72,900</b>	<b>101,600</b>	<b>153,000</b>	<b>292,300</b>	<b>45,500</b>
Highest income 2021 £	8,200	13,700	19,900	27,600	38,400	52,800	73,400	106,700	175,700	Note 2	Note 1
Median income % reduction 2019 - 2021	18.8%	15.6%	15.6%	15.5%	16.1%	14.3%	14.9%	13.3%	12.7%	7.5%	15.5%

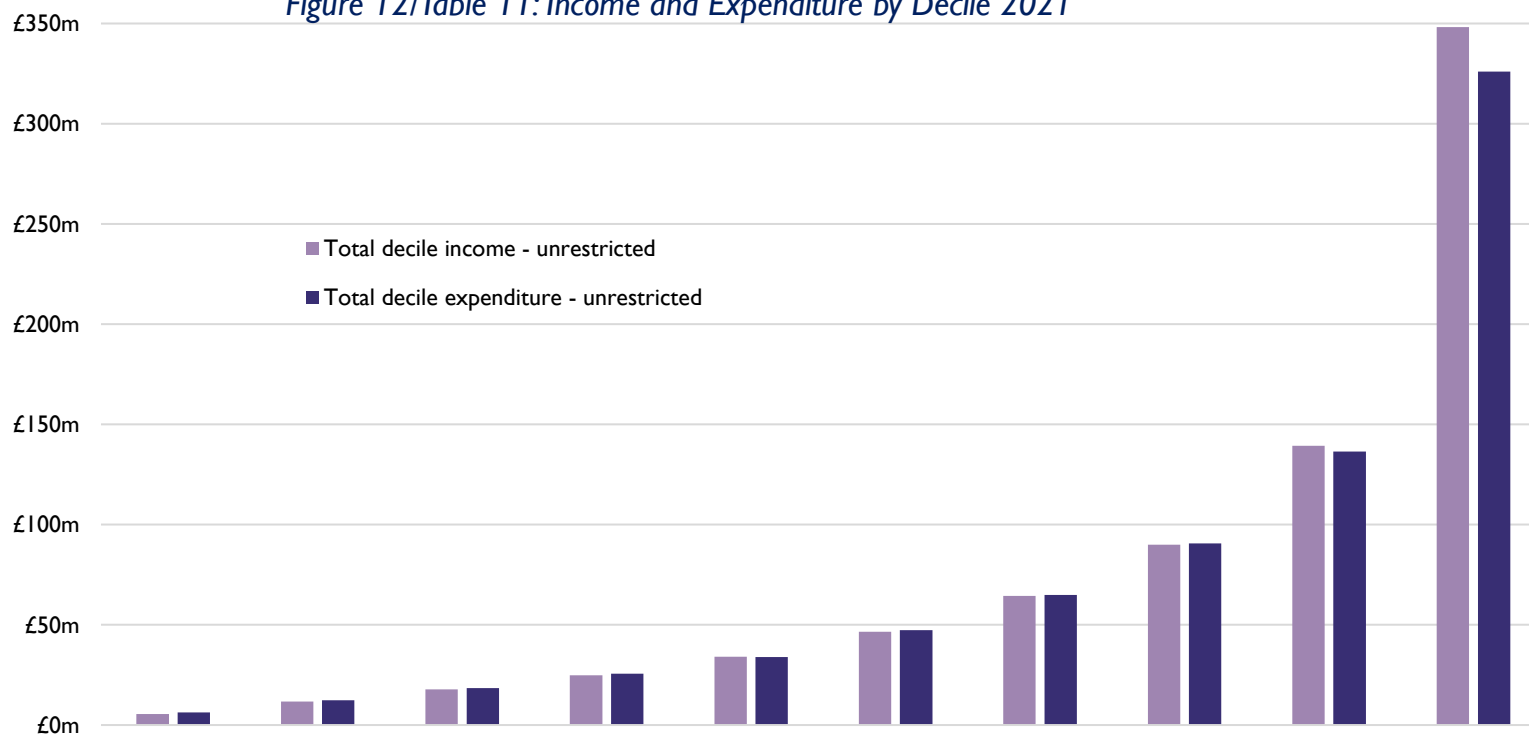
Note 1: A very small number of parishes conjoined in a wider benefice are accounted no independent income

Note 2: There were 40 parishes with annual income of over £1 million

## Parish-level Finance – Income and Expenditure by Decile 2021

In 2021, expenditure exceeded income for all deciles except the two top deciles comprising the 20% of parishes with the highest income (“Decile 9” and “Decile 10”). Generally, the lower the decile, the greater the percentage deficit as well as the percentage of parishes in deficit.

Figure 12/Table 11: Income and Expenditure by Decile 2021



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)	6.0 (1%)	13.3 (1%)	20.5 (2%)	29.0 (3%)	40.1 (4%)	55.5 (6%)	76.7 (8%)	108.7 (11%)	167.2 (17%)	457.9 (47%)	974.8 (100%)
Total decile expenditure £m (% of all parish exp.)	7.1 (1%)	14.3 (2%)	21.3 (2%)	29.9 (3%)	40.2 (4%)	55.9 (6%)	76.9 (8%)	108.9 (12%)	162.0 (17%)	427.1 (45%)	943.5 (100%)
Net decile income £m	-1.1	-1.0	-0.8	-0.9	-0.1	-0.4	-0.2	-0.2	5.2	30.8	31.3
Net decile income as % of total decile income	-17.7%	-7.6%	-3.9%	-3.2%	-0.3%	-0.7%	-0.3%	-0.2%	3.1%	6.7%	3.2%
Number of parishes "in deficit" (% of each decile)	673 (55%)	600 (49%)	570 (46%)	548 (45%)	526 (43%)	567 (46%)	554 (45%)	531 (43%)	522 (43%)	496 (40%)	5,587 (46%)
<b>Total decile income – unrestricted £m (shown in graph)</b>	<b>5.4</b>	<b>11.8</b>	<b>17.8</b>	<b>24.9</b>	<b>34.0</b>	<b>46.6</b>	<b>64.5</b>	<b>89.9</b>	<b>139.3</b>	<b>348.2</b>	<b>782.4</b>
<b>Total decile expenditure – unrestricted £m (shown in graph)</b>	<b>6.3</b>	<b>12.4</b>	<b>18.4</b>	<b>25.6</b>	<b>33.9</b>	<b>47.3</b>	<b>64.9</b>	<b>90.5</b>	<b>136.5</b>	<b>326.1</b>	<b>761.9</b>
Net decile income – unrestricted £m	-0.8	-0.6	-0.6	-0.7	0.1	-0.7	-0.5	-0.6	2.8	22.2	20.5

## Parish-level Finance – Regular Giving and Parish Share by Decile 2021

In 2021, the 10% of parishes with the highest income (“Decile 10”) accounted for 47% of parishes’ total regular giving with weekly regular giving of £24.40 per giver compared with £15.50 for all parishes. This was the only decile where total income from regular giving exceeded the total amount contributed to parish share.

Figure 13/Table 12: Regular Giving and Parish Share per Decile 2021

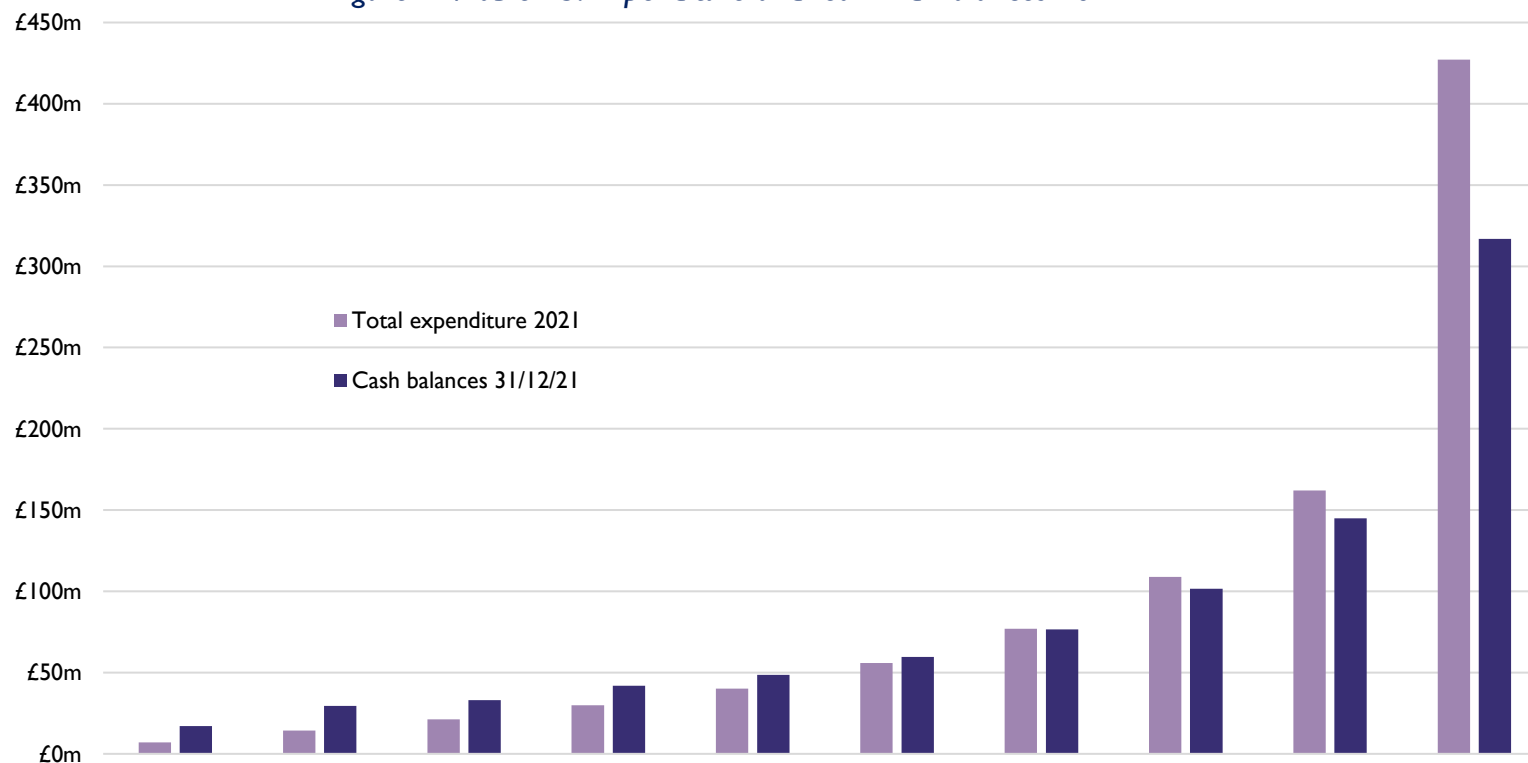


Decile: 1 = Smallest 10% of parishes	1	2	3	4	5	6	7	8	9	10	All parishes
Total decile regular giving £m	1.6	3.8	6.6	9.6	13.2	18.9	26.3	38.7	60.5	158.1	337.3
% of total regular giving (all parishes)	0.5%	1.1%	2.0%	2.8%	3.9%	5.6%	7.8%	11.5%	17.9%	46.9%	100.0%
Total decile parish share contribution £m	2.8	5.7	9.1	12.2	16.9	22.9	32.4	45.5	65.4	100.9	313.9
% of total parish share contributions (all parishes)	0.9%	1.8%	2.9%	3.9%	5.4%	7.3%	10.3%	14.5%	20.9%	32.1%	100.0%
Total number of regular givers	5,900	11,500	16,600	21,400	26,100	34,400	43,400	56,100	77,400	124,600	417,400
% of all regular givers	1.4%	2.8%	4.0%	5.1%	6.3%	8.2%	10.4%	13.4%	18.5%	29.9%	100.0%
Decile weekly regular giving per giver	5.20	6.40	7.70	8.60	9.70	10.60	11.70	13.30	15.00	24.40	15.50

## Parish-level Finance – Expenditure and Year-End Balances 2021 by Decile

In 2021, the 10% of parishes with the highest income (“Decile 10”) spent £427 million to end the year with cash balances of £317 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 89 weeks’ worth of unrestricted expenditure.

Figure 14/Table 13: Expenditure and Year-End Balances 2021



Decile: 1 = Smallest 10% of parishes	1	2	3	4	5	6	7	8	9	10	All parishes
Total decile expenditure £m	7.1	14.3	21.3	29.9	40.2	55.9	76.9	108.9	162.0	427.1	943.5
% of total expenditure (all parishes)	0.8%	1.5%	2.3%	3.2%	4.3%	5.9%	8.1%	11.5%	17.2%	45.3%	100.0%
Decile cash balances 31/12/21 £m (shown in graph)	17.0	29.5	33.0	41.9	48.6	59.7	76.6	101.6	144.9	316.9	869.8
% of total cash balances (all parishes)	2.0%	3.4%	3.8%	4.8%	5.6%	6.9%	8.8%	11.7%	16.7%	36.4%	100.0%
Total decile unrestricted expenditure £m	6.3	12.4	18.4	25.6	33.9	47.3	64.9	90.5	136.5	326.1	761.9
Decile unrestricted cash balances 31/12/21 £m	10.7	18.5	20.3	25.3	29.5	37.4	50.0	66.3	96.1	208.1	562.3
Weeks unrestricted reserve cover (cash balances)	89	78	58	51	45	41	40	38	37	33	38
Decile investment balances 31/12/21	13.6	26.3	32.1	39.6	46.2	63.1	78.9	90.3	136.8	232.4	759.2

# Diocesan Summary Statistics – Income and Expenditure 2020 and 2021

Table 14

Ref. no.	Diocese	Province	Population <sup>†</sup>	Number of parishes <sup>‡</sup>	Number of churches <sup>‡</sup>	Response Rate	Total parish income 2020 £m	% Change 2020 to 2021	Total parish income 2021 £m	Total parish expenditure 2020 £m	% Change 2020 to 2021	Total parish expenditure 2021 £m	Net income 2020 £m	Net income 2021 £m
1	Bath & Wells	C	980,000	463	558	80%	25.3	7%	27.2	29.0	-2%	28.4	-3.6	-1.2
2	Birmingham	C	1,599,000	149	180	95%	17.5	-3%	17.0	20.7	-3%	20.2	-3.3	-3.3
3	Blackburn	Y	1,384,000	233	272	82%	17.4	11%	19.3	18.3	1%	18.5	-0.9	0.7
5	Bristol	C	1,065,000	167	201	95%	16.7	12%	18.8	17.0	12%	19.1	-0.3	-0.3
6	Canterbury	C	981,000	201	316	78%	15.0	14%	17.2	15.8	1%	15.9	-0.7	1.3
7	Carlisle	Y	498,000	228	324	74%	10.8	9%	11.7	10.0	14%	11.4	0.8	0.3
8	Chelmsford	C	3,279,000	469	575	85%	38.3	-4%	36.8	35.8	2%	36.5	2.5	0.3
9	Chester	Y	1,677,000	265	342	54%	27.0	4%	28.0	26.5	5%	27.8	0.5	0.2
10	Chichester	C	1,704,000	349	474	99%	36.6	16%	42.4	37.8	8%	40.8	-1.2	1.6
11	Coventry	C	896,000	204	240	93%	14.3	2%	14.5	13.7	5%	14.4	0.6	0.2
12	Derby	C	1,064,000	254	312	93%	12.8	4%	13.3	11.7	12%	13.1	1.1	0.2
13	Durham	Y	1,475,000	208	261	98%	11.3	5%	11.9	11.3	2%	11.5	0.0	0.3
14	Ely	C	803,000	303	328	83%	18.6	12%	20.8	18.6	2%	19.0	0.1	1.8
15	Exeter	C	1,214,000	484	595	99%	21.8	5%	23.0	21.4	7%	22.9	0.4	0.1
16	Gloucester	C	690,000	296	378	77%	16.3	16%	18.9	18.1	5%	19.0	-1.8	-0.1
17	Guildford	C	1,077,000	160	211	93%	30.4	4%	31.6	31.1	-2%	30.5	-0.7	1.0
18	Hereford	C	322,000	340	400	99%	8.5	16%	9.9	9.5	-3%	9.1	-1.0	0.8
19	Leicester	C	1,086,000	245	311	92%	12.8	9%	13.9	13.0	3%	13.3	-0.1	0.6
20	Lichfield	C	2,202,000	422	542	97%	22.8	2%	23.3	22.6	-1%	22.3	0.2	1.0
21	Lincoln	C	1,093,000	477	622	68%	15.3	13%	17.2	16.0	-6%	14.9	-0.7	2.3
22	Liverpool	Y	1,621,000	168	236	86%	17.4	4%	18.1	17.8	-4%	17.1	-0.5	1.0
23	London	C	4,246,000	400	472	86%	108.9	7%	116.9	102.4	10%	112.4	6.6	4.5
24	Manchester	Y	2,233,000	256	320	82%	16.6	11%	18.3	16.8	5%	17.5	-0.2	0.8
25	Newcastle	Y	832,000	170	235	81%	9.3	14%	10.6	9.1	11%	10.1	0.1	0.5
26	Norwich	C	928,000	554	640	73%	16.7	7%	17.8	16.3	7%	17.4	0.4	0.4
27	Oxford	C	2,511,000	609	811	83%	57.5	6%	61.3	59.9	0%	59.8	-2.4	1.4
28	Peterborough	C	971,000	347	380	84%	15.4	-5%	14.6	16.1	-11%	14.3	-0.8	0.2
29	Portsmouth	C	784,000	132	165	91%	12.8	-5%	12.2	11.9	3%	12.2	0.9	0.0
31	Rochester	C	1,375,000	211	258	91%	24.9	8%	26.9	24.8	0%	24.7	0.1	2.3
32	St. Albans	C	1,978,000	335	404	78%	29.0	2%	29.6	28.8	1%	29.2	0.2	0.4
33	St. Edmundsbury & Ipswich	C	684,000	445	481	69%	14.9	5%	15.7	14.4	-2%	14.2	0.5	1.5
34	Salisbury	C	974,000	465	608	77%	24.1	15%	27.6	25.5	0%	25.5	-1.4	2.1
35	Sheffield	Y	1,278,000	170	208	78%	15.4	-5%	14.6	14.5	1%	14.6	0.8	-0.0
36	Sodor & Man	Y	86,000	15	38	95%	1.9	44%	2.7	1.4	4%	1.4	0.5	1.2
37	Southwark	C	2,880,000	294	355	84%	48.0	12%	53.6	48.7	3%	50.0	-0.7	3.7
38	Southwell & Nottingham	Y	1,152,000	226	297	94%	13.9	6%	14.8	14.1	-3%	13.7	-0.3	1.0
39	Truro	C	573,000	214	301	88%	9.1	2%	9.3	9.0	9%	9.8	0.1	-0.6
41	Winchester	C	1,255,000	251	354	91%	27.0	-7%	25.0	25.6	-4%	24.7	1.4	0.3
42	Worcester	C	908,000	166	274	94%	12.7	7%	13.5	11.8	6%	12.5	0.9	1.0
43	York	Y	1,457,000	443	577	82%	30.2	-23%	23.4	22.2	-1%	21.9	8.0	1.4
46	Leeds	Y	2,777,000	444	589	90%	31.3	2%	31.8	31.9	-1%	31.6	-0.6	0.1
<b>Church of England*</b>			<b>56,592,000</b>	<b>12,232</b>	<b>15,445</b>	<b>85%</b>	<b>926.4</b>	<b>5%</b>	<b>974.8</b>	<b>920.8</b>	<b>2%</b>	<b>943.5</b>	<b>5.6</b>	<b>31.3</b>

\*Excluding Diocese in Europe and Channel Islands parishes †2021 ONS National Census figures as calculated ‡ Figures sourced from Church of England Statistics for Mission 2021



## Diocesan Summary Statistics – Income by Worshipping Community, Regular Giving and Parish Share 2020 and 2021 *Table 15*

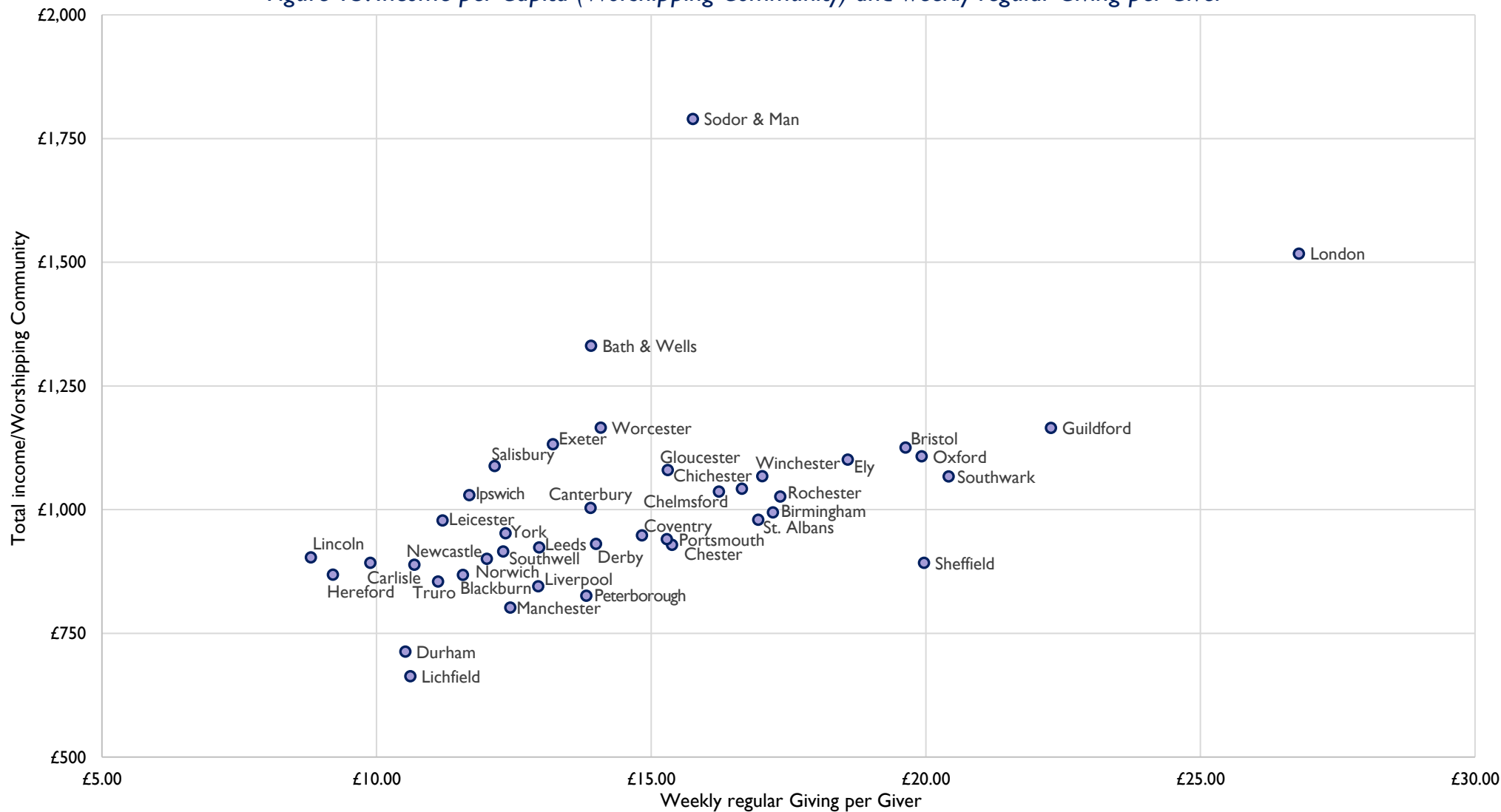
Ref. no.	Diocese	Province	Worshipping Community 2021 <sup>‡</sup>	Total Income/ Worshipping Community 2020 £ <sup>‡</sup>	Total Income/ Worshipping Community 2021 £ <sup>‡</sup>	Number of Regular Givers 2020	Number of Regular Givers 2021	Total Regular Giving 2020 £m	% Change 2020 to 2021	Total Regular Giving 2021 £m	Weekly Regular Giving per Giver 2020 £	Weekly Regular Giving per Giver 2021 £	Total parish share paid 2020 £m	% Change 2020 to 2021	Total parish share paid 2021 £m
1	Bath & Wells	C	20,500	1,230	1,330	13,100	12,400	9.0	-1%	8.9	13.20	13.90	9.3	-5.1%	8.8
2	Birmingham	C	17,100	960	990	7,100	6,900	6.1	0%	6.2	16.60	17.20	5.0	-6.1%	4.7
3	Blackburn	Y	22,200	740	870	12,400	11,200	6.9	-3%	6.7	10.70	11.60	7.6	2.4%	7.8
5	Bristol	C	16,700	990	1,130	6,900	6,600	6.5	4%	6.7	18.10	19.60	5.2	0.2%	5.2
6	Canterbury	C	17,100	830	1,000	7,900	7,600	5.5	-1%	5.5	13.60	13.90	6.9	0.2%	6.9
7	Carlisle	Y	13,100	780	890	7,500	7,300	3.5	8%	3.7	8.90	9.90	4.5	-6.9%	4.2
8	Chelmsford	C	35,500	990	1,040	14,700	14,800	12.1	3%	12.5	15.80	16.20	13.7	-0.3%	13.7
9	Chester	Y	30,100	830	930	15,600	14,600	11.7	-1%	11.6	14.40	15.40	11.0	1.4%	11.2
10	Chichester	C	40,700	860	1,040	17,300	17,100	14.2	4%	14.8	15.90	16.70	13.3	0.3%	13.3
11	Coventry	C	15,300	870	950	7,200	6,700	5.3	-2%	5.1	14.00	14.80	5.0	0.4%	5.0
12	Derby	C	14,300	800	930	6,500	6,200	4.6	-1%	4.5	13.40	14.00	4.3	-5.1%	4.0
13	Durham	Y	16,600	630	710	8,000	7,400	3.8	6%	4.1	9.20	10.50	4.3	1.4%	4.4
14	Ely	C	18,900	900	1,100	7,500	7,000	6.8	-1%	6.8	17.60	18.60	5.6	-1.6%	5.5
15	Exeter	C	20,300	980	1,130	11,300	11,400	7.5	5%	7.8	12.70	13.20	8.4	-1.6%	8.3
16	Gloucester	C	17,500	820	1,080	8,800	8,400	6.4	3%	6.6	14.10	15.30	6.5	-1.6%	6.4
17	Guildford	C	27,100	1,030	1,170	12,900	12,100	14.3	-2%	14.0	21.30	22.30	11.4	1.1%	11.5
18	Hereford	C	11,400	750	870	5,300	5,100	2.4	4%	2.5	8.60	9.20	3.5	-7.5%	3.3
19	Leicester	C	14,200	870	980	8,400	8,000	4.7	-2%	4.6	10.80	11.20	4.2	-7.9%	3.9
20	Lichfield	C	35,100	570	660	15,400	14,500	8.0	-1%	8.0	10.00	10.60	9.9	-3.1%	9.6
21	Lincoln	C	19,100	830	900	8,000	7,600	3.7	-6%	3.5	8.80	8.80	3.5	3.9%	3.6
22	Liverpool	Y	21,400	740	850	10,400	9,000	5.9	3%	6.1	10.90	12.90	7.5	-8.9%	6.8
23	London	C	77,000	1,320	1,520	26,500	25,100	38.7	-10%	34.9	28.00	26.80	23.8	-5.6%	22.4
24	Manchester	Y	22,900	690	800	11,500	10,600	6.6	3%	6.9	11.10	12.40	5.8	2.4%	5.9
25	Newcastle	Y	11,900	740	890	6,700	6,200	3.4	0%	3.5	9.90	10.70	4.0	-3.2%	3.9
26	Norwich	C	19,800	830	900	8,300	8,200	4.8	7%	5.1	11.00	12.00	6.3	6.7%	6.7
27	Oxford	C	55,300	960	1,110	24,500	24,200	23.2	8%	25.1	18.20	19.90	19.2	-1.6%	18.9
28	Peterborough	C	17,600	850	830	8,400	7,900	5.6	2%	5.7	12.80	13.80	6.7	0.5%	6.7
29	Portsmouth	C	13,000	950	940	5,700	5,500	4.2	3%	4.3	14.10	15.30	4.7	-2.5%	4.5
31	Rochester	C	26,200	880	1,030	11,100	10,700	9.8	-1%	9.7	16.90	17.30	8.4	-6.3%	7.9
32	St. Albans	C	30,200	910	980	14,500	13,700	12.6	-4%	12.1	16.70	16.90	12.8	1.1%	13.0
33	St. Edmundsbury & Ipswich	C	15,200	840	1,030	7,900	7,400	4.6	-2%	4.5	11.20	11.70	6.0	-2.3%	5.9
34	Salisbury	C	25,400	890	1,090	15,000	14,000	8.6	3%	8.9	11.00	12.10	9.4	3.1%	9.7
35	Sheffield	Y	16,400	890	890	6,600	6,000	6.6	-5%	6.2	19.00	20.00	4.0	-11.2%	3.5
36	Sodor & Man	Y	1,500	1,160	1,790	500	500	0.4	8%	0.4	15.60	15.80	0.7	6.6%	0.8
37	Southwark	C	50,200	890	1,070	19,100	18,400	19.1	2%	19.5	19.20	20.40	16.2	-2.1%	15.8
38	Southwell & Nottingham	Y	16,100	800	920	10,200	9,500	6.0	1%	6.1	11.40	12.30	5.7	-3.6%	5.4
39	Truro	C	10,900	820	850	4,500	4,300	2.3	9%	2.5	9.90	11.10	3.1	-3.9%	3.0
41	Winchester	C	23,400	1,060	1,070	11,200	10,900	9.4	2%	9.6	16.10	17.00	9.1	-6.8%	8.5
42	Worcester	C	11,600	1,060	1,170	5,800	5,500	4.0	0%	4.0	13.30	14.10	4.4	-5.4%	4.2
43	York	Y	24,500	1,180	950	11,200	10,600	6.7	1%	6.8	11.50	12.30	7.2	-5.2%	6.9
46	Leeds	Y	34,400	840	920	17,500	16,700	11.2	1%	11.3	12.30	13.00	12.0	1.4%	12.1
<b>Church of England*</b>			<b>947,800</b>	<b>910</b>	<b>1,030</b>	<b>439,000</b>	<b>417,400</b>	<b>336.7</b>	<b>0%</b>	<b>337.3</b>	<b>14.80</b>	<b>15.50</b>	<b>320.0</b>	<b>-1.9%</b>	<b>313.9</b>

\*Excluding Diocese in Europe and Channel Islands parishes ‡ Figures sourced from Church of England Statistics for Mission 2021

## Parishes' relative Income and Giving 2021 compared by Diocese

At the bottom left of Figure 15 are dioceses with relatively low levels of income for the size of their Worshipping Community and where weekly regular giving per giver is relatively low. In 2020 there were 9 dioceses where weekly regular giving was less than £12 and income per Worshipping Community was less than £1,000.

Figure 15: Income per Capita (Worshipping Community) and weekly regular 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 [Parish Finance Statistics 2021\\_Diocesan Totals.xlsx \(live.com\)](#)

These tables show diocesan aggregate versions of Table 3 (Parish Income by Source 2012– 2021), Table 4 (Giving and Tax recovered 2012– 2021), Table 5 (Weekly Regular Giving per Giver and Givers 2012 – 2021) and Table 6 (Parish Expenditure by Use 2012 – 2021). 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 13 and 14 do not include reference to Diocese 44 (“Europe”).

The majority of the 2021 Returns of Parish Finance received (93.1%) were submitted electronically through the Church of England’s online parish returns system (<https://parishreturns.churchofengland.org/>). This platform gives dioceses instant access to the information submitted by their churches. The online parish returns system also allows churches and dioceses to access their data from previous years, and to view summary charts and tables, which are updated automatically as soon as new data are entered. One diocese used a different electronic data collection system, through which 2.3% of returns received were submitted. 4.6% 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.

Prior to 2020, figures for the Channel Islands were previously included with those of the diocese exercising episcopal oversight of Channel Islands parishes. 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 Data Services team. Wherever possible, outliers and inconsistencies with previous years' data are queried directly with the person who completed the return, either directly by the Data Services team 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 2020 and previous years, received after Parish Finance Statistics 2020 was published, have been included in the figures published in this report. Where the Data Services team 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 Data Services team 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 2021 were received from 85% of all churches. For churches from which returns were not received, estimates were calculated using details of parishes' assessed parish share contributions provided by the diocese. Details of the data checking and estimation processes are available on request from the Data Services team.

## Cash and Investment Balances

Of returns received, there has tended to be a higher proportion of missing or inaccurate data for end-of-year cash and investment balances than for data relating to in-year financial activity. Prior to 2020, data on end-of-year cash and investment balances was not reported in Parish Finance Statistics. For Parish Finance Statistics 2020, efforts were made to improve data accuracy and refine estimation for the considerable number of parishes for which there is no historic data on end-of-year cash and investment balances. These efforts were taken forward for Parish Finance Statistics 2021, where best estimates of the aggregate position on 2020 and 2021 end-of-year cash and investment balances are reported at Figure 10 and at Table 9.

## 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 2021.

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 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>.

## 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 regular 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 diocesan parish share, mission giving and donations, clergy and staff expenses (including stipends or salaries paid to assistant clergy otherwise than through diocesan parish share) and outreach costs.

**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

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

**Regular 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

**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

**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*)

**Voluntary income:** Income from all forms of giving, here including legacies and grants, as well as tax recovered on Gift Aided donations

**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 2021 and guidance notes



## Return of Parish Finance January to December 2021

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 £)
<b>Voluntary income</b>				<b>Costs of generating funds</b>			
1	Regular giving			17	Costs of fundraising activities		
3	Collections at services			<b>Church activities</b>			
4	All other giving and voluntary receipts, including special appeals (recurring and one-off)			18	Mission giving and donations		
6	Gift Aid recovered (Regular 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 income	£	£	<b>Church expenses</b>			
<b>Activities for generating funds</b>				22	Mission and evangelism costs		
9	Fundraising activities (gross proceeds)			23	Church running expenses (including governance)		
<b>Income from investments</b>				24	Church utility bills		
10	Dividends, interest, income from property etc.			25	Costs of trading		
<b>Church activities</b>				<b>Major capital expenditure</b>			
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		
<b>Other incoming resources</b>				29	New building work to the church, church hall, clergy housing or other PCC property.		
13	Other receipts/income not already listed <b>PLEASE NOTE BRIEF DETAILS IN BOX E</b>			<b>Other expenditure</b>			
	<b>Totals (from Financial Statements)</b>	Unrestricted	Restricted	99	Other payments/expenditure not already listed <b>PLEASE NOTE BRIEF DETAILS IN BOX E</b>		
A	RECEIPTS/INCOME	£	£		<b>Totals (from Financial Statements)</b>	Unrestricted	Restricted
B	<b>COMBINED TOTAL</b>	£		C	PAYMENTS/EXPENDITURE	£	£
<b>REGULAR GIVERS AND LEGACIES</b>				D	<b>COMBINED TOTAL</b>	£	
14	Number of regular givers			<b>CASH AND INVESTMENT BALANCES</b>		<b>UNRESTRICTED</b>	<b>RESTRICTED</b>
16	Number of new legacies received in year			31	Cash and deposit balances as at 31/12/21		
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 <sup>th</sup> edn.				32	Investments as at 31/12/21		
					Name	Date	
					Position	Email or telephone	
E Looking back across 2021, were there any exceptional circumstances (other than COVID 19) 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. 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	Regular 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 regular 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	<b>Accruals Accounts:</b> 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 <a href="https://www.gov.uk/claim-gift-aid/small-donations-scheme">https://www.gov.uk/claim-gift-aid/small-donations-scheme</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. 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 income	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 <b>PLEASE NOTE BRIEF DETAILS IN BOX E</b>	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	<b>Accruals Accounts:</b> 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 <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 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 regular givers <i>[Combines previous RPF 15 and 16]</i>	Each regular giver should only be counted ONCE. If more than one person is associated with a regular 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	<b>Accruals Accounts:</b> 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.	<b>Accruals Accounts:</b> 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	<b>Accruals Accounts:</b> 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.		
99	Other payments/expenditure not already listed <b>PLEASE NOTE BRIEF DETAILS IN BOX E</b>	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	<b>Accruals Accounts:</b> 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 <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 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 31/12/21	Total Restricted and Unrestricted balances as at 31/12/21 for all current and deposit accounts, plus cash in hand	<b>Accruals Accounts:</b> 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 31/12/21	Total Restricted and Unrestricted balances as at 31/12/21 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. <b>Exclude investments held for Endowment Funds</b>	
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	