

# Parish Finance Statistics 2022

*Dr Alan Piggot*

*Church of England Data Services*

Data Services  
Church House  
Great Smith Street  
London SW1P 3AZ

Tel: 020 7898 1547

Published 2024 by Church of England Central Services

Copyright © Church of England Central Services 2024

All rights reserved.

This document is available online at [Key areas of research | The Church of England](#)

Any reproduction of the whole or any part of this document should reference:  
Church of England Data Services, Great Smith Street, London SW1P 3AZ

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

Twitter: [@cofestats](#)

The opinions expressed in this booklet are those of the author and do not necessarily reflect the official policy of the General Synod or National Church Institutions of the Church of England.

# Contents

<b>Introduction</b> .....	<b>5</b>
<b>Parish Finance Summary</b> .....	<b>6</b>
Overview.....	6
Income .....	6
Voluntary Income.....	7
Expenditure .....	7
Expenditure on Mission and Ministry .....	7
Sources and Use of Funds.....	7
Cash and Investment Balances .....	7
Parish Level Finance.....	8
Variation across Dioceses.....	8
<b>Twenty Year Overview</b> .....	<b>9</b>
Figure 1: Income and Expenditure 2002 – 2022 .....	9
Table 1: Income and Expenditure 2002 – 2022 .....	9
<b>Changes in Income and Expenditure Overview 2019 – 2022</b> .....	<b>10</b>
Figure 2a: 2019 – 2022 Increase/Decrease in annual Income (actuals, by Source) .....	10
Figure 2b: 2019 – 2022 Increase/Decrease in annual Expenditure (actuals, by Use) .....	10
Table 2a: Income 2019 – 2022 .....	10
Table 2b: Expenditure 2019 – 2022 .....	10
<b>2022 Overview</b> .....	<b>11</b>
Figure 3: Parish Income and Expenditure 2022 .....	11
<b>Parish Income Ten Year Overview 2013 – 2022</b> .....	<b>12</b>
Figure 4a: Parish Income by Source 2013 – 2022 (real terms 2022).....	12

Figure 4b: Parish Income 2013 – 2022 (% Share of Total by Source) .....	12
Table 3: Parish Income by Source 2013 – 2022.....	12
<b>Voluntary Income Ten Year Overview 2013 – 2022 .....</b>	<b>13</b>
Figure 5a: Voluntary Income 2013 – 2022 (actuals) .....	13
Figure 5b: Voluntary Income 2013 – 2022 (real terms 2022).....	13
Table 4: Voluntary Income 2013 – 2022 .....	13
<b>Regular Giving Ten Year Overview 2013 – 2022 .....</b>	<b>14</b>
Figure 6: Weekly Regular Giving and Givers 2013 – 2022 .....	14
Table 5: Weekly Regular Giving and Givers 2013 – 2022 .....	14
<b>Parish Expenditure Ten Year Overview 2013 – 2022.....</b>	<b>15</b>
Figure 7a: Parish Expenditure by Use 2013 – 2022 (real terms 2022).....	15
Figure 7b: Parish Expenditure 2013 – 2022 (% Share of Total by Use).....	15
Table 6: Parish Expenditure by Use 2013 – 2022 .....	15
<b>Expenditure on Mission and Ministry 2013 – 2022 .....</b>	<b>16</b>
Figure 8a: Mission and Ministry 2013 – 2022 (actuals).....	16
Figure 8b: Mission and Ministry 2013 – 2022 (real terms 2022).....	16
Table 7: Expenditure on Mission and Ministry 2013 – 2022 .....	16
<b>Sources and Use of Funds 2022 .....</b>	<b>17</b>
Figure 9a: Parish Income by Source and Fund Type 2022 .....	17
Figure 9b: Parish Expenditure by Use and Fund Type 2022 .....	17
Table 8a: Income .....	17
Table 8b: Expenditure .....	17
<b>Cash and Investment Balances 2021 – 2022 .....</b>	<b>18</b>
Figure 10: Cash and Investment Balances 2021 – 2022 (actuals) .....	18
Table 9: Cash and Investment Balances 2021 – 2022 (actuals) .....	18

<b>Parish-level Finance – Income by Decile 2022 compared with 2019</b> .....	<b>19</b>
Figure 11/Table 10: Income 2022 – Median per Decile compared with 2019 .....	19
<b>Parish-level Finance – Income and Expenditure by Decile 2022</b> .....	<b>20</b>
Figure 12/Table 11: Income and Expenditure by Decile 2022 .....	20
<b>Parish-level Finance – Regular Giving and Parish Share by Decile 2022</b> .....	<b>21</b>
Figure 13/Table 12: Regular Giving and Parish Share by Decile 2022 .....	21
<b>Parish-level Finance – Expenditure and Year-End Balances 2022 by Decile</b> .....	<b>22</b>
Figure 14/Table 13: Expenditure and Year-End Balances 2022.....	22
<b>Diocesan Summary Statistics – Income and Expenditure 2021 and 2022</b> .....	<b>23</b>
Table 14: Diocesan Summary Statistics – Income and Expenditure 2021 and 2022.....	23
<b>Diocesan Summary Statistics – Income by Worshipping Community, Regular Giving and Parish Share 2021 and 2022</b> .....	<b>24</b>
Table 15: Diocesan Summary Statistics – Income by Worshipping Community, Regular Giving and Parish Share 2021 and 2022 .....	24
<b>Parishes’ relative Income and Giving 2022 compared by Diocese</b> .....	<b>25</b>
Figure 15: Income per Capita (Worshipping Community) and weekly Regular Giving per Giver .....	25
<b>Parish Finance Diocesan Reports</b> .....	<b>26</b>
<b>Methodology</b> .....	<b>26</b>
Data accuracy and data checking.....	27
Updates and amendments.....	27
Estimation.....	27
Cash and Investment Balances .....	27
Adjusting for Inflation.....	27
<b>Glossary</b> .....	<b>28</b>
<b>Appendix: Return of Parish Finance form 2022 and guidance notes</b> .....	<b>30</b>

## Introduction

2022 saw a second year of modest growth in parishes' income after the sharp downturn of 2020, but this was eroded by the effects of inflation so that in real terms income was slightly down. Income continued in excess of expenditure, as it has done for every year since 2011, with a 3.5% margin reported for 2022. Expenditure fell in real terms, reversing the modest recovery in parishes' spending after the COVID pandemic, and was lower in 2022 than in any of the previous twenty years.

Real terms income was 14% lower and expenditure 15% lower than in 2019. Income from giving, fundraising and trading receipts continued the recovery reported in 2021, but this was not enough to keep pace with inflation nor recoup the sharp losses of 2020. Although the average weekly amount given by regular givers has risen each year in recent decades, 2022 was the first year that saw a decrease in the real terms value. The number of regular givers fell by 17,000 to just over 400,000, compared with 572,000 in 2013.

On the expenditure side, there was continued downward pressure on amounts paid by parishes to meet their shared costs of mission and ministry. Though the 2021 downturn in parish share payments was reversed, diocesan parish share contributions were down 17% on pre-pandemic levels in real terms. There was also an in-year reduction in expenditure on buildings, which fell to 25% below 2019 levels in real terms. Over half the increased expenditure between 2021 and 2022 went on church running costs, which were just 2% down on 2019 levels in real terms.

Financial pressures were not evenly spread. The 10% of parishes with the highest income accounted for 46% of aggregate income and was the only group where income from aggregate giving exceeded the amount contributed to diocesan parish share. These parishes generally have higher levels of surplus income meaning they need proportionately fewer reserves to cover expenditure compared to parishes with lower income. By contrast, the 10% of the parishes with lowest income were more likely to have to draw down on reserves, with over half of this group of parishes in deficit and an overall 14% shortfall of income against overall expenditure in 2022.

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 87% returns rate, higher than 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 2023 parish finance statistics before the end of 2024.

**Alan Piggot**

Statistical Researcher

February 2024

## Parish Finance Summary

This report contains a national summary of financial activity for Church of England parishes in 2022, as measured through the annual Return of Parish Finance. To provide meaningful comparisons, data from 2002 to 2021 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 still in transition, were not available for 2022 and figures for previous years have been excluded from this report.

### Overview

2022 saw a second year of modest growth in parishes' income after the sharp downturn of 2020, but this was eroded by the effects of inflation so that in real terms income was slightly down. Income continued in excess of expenditure, as it has done for every year since 2011, with a 3.5% margin reported for 2022. Expenditure fell in real terms, reversing the modest recovery in parishes' spending after the COVID pandemic, and was lower in 2022 than in any of the previous twenty years (Figure 1/Table 1).

In 2022, real terms income was 14% lower than pre-pandemic levels and expenditure 15% lower than 2019. Income from giving, fundraising and trading receipts continued the recovery reported in 2021, but this was not enough to keep pace with inflation nor recoup the sharp losses of 2020. Giving income remained 13% lower in real terms than it was in 2019, fundraising income 31% lower and trading income 21% lower. On the expenditure side, real terms spending on mission and ministry was down 17% on 2019 levels in terms of the amounts contributed to diocesan parish share, although the 2021 downturn in contributions was reversed. There was an in-year reduction in expenditure on buildings, which fell to 25% below 2019 levels in real terms. Over half the increased expenditure between 2021 and 2022 went on church running costs (£35m out of £69m), which were just 2% down on 2019 levels in real terms (Figure 2/Table2).

Giving remained the largest source of parish income. Together with tax recovered, giving accounted for £586 million of parishes' total income of £1,055 million. The largest costs were mission and ministry, of which £318 million was met through contributions to diocesan parish share, out of parishes' total expenditure of £1,019 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 the proportions of total income sourced from each income category. The proportion of total income from giving rose from 46.7% in 2019 to 51.2% in 2020 before falling back to 47.1% again in 2021. The proportion of total income from grants rose from 8.9% in 2019 to 11.0% in 2020 to fall back to 10.3% in 2022. By contrast, the proportion of total income from fundraising fell from 6.1% in 2019 to 2.4% in 2020 before recovering to 4.5% in 2022. Similarly, the proportion of total income from trading operations fell from 11.7% in 2019 to 7.0% in 2020 before rising sharply to 10.7% in 2022 (Figure 4/Table 3).

## Voluntary Income

Voluntary income – comprising all forms of giving, here including legacies and grants – has seen a real terms decrease since 2016. In 2022, regular giving matched actual levels received the previous year but failed to increase with inflation, contributing to a £27 million real terms reduction compared with 2021. This was partly offset by a £10 million rise in the real term value of collections taken at church services as churches continued to open up more fully after the COVID pandemic. The introduction of new forms of online and digital giving may also have affected total figures reported under these categories (Figure 5/Table 4).

The average weekly amount given by regular givers has risen each year since 2013 to stand at around £16.20 but 2022 was the first year that saw a decrease in the real terms value – from £16.80 in 2021. The number of regular givers has fallen each year since 2013 to stand at around 401,000 compared with 572,000 in 2013 – a 30% reduction. There were around 17,000 fewer regular givers in 2022 compared with 2021 (Figure 6/Table 5).

## Expenditure

In 2022 there was a significant increase in the proportion of parishes' overall expenditure spent on running costs (including utilities), which rose to 21.4% from 18.6% in 2021. Over the period from 2013 to 2022, the proportion spent on parishes' own salaries and staff costs has risen from 13.8% to 16.4%, and 2022 was the first year when these costs overtook the amount spent on church buildings. Buildings costs accounted for 16.4% of total expenditure compared with a peak of 18.8% in 2018. Apart from the exceptional year 2020, there has been downward pressure in recent years on the proportion of total expenditure given as contributions to meet parishes' shared mission and ministry costs: 31.2% in 2022 compared with 34.3% in 2013. (Figure 7/Table 6).

## Expenditure on Mission and Ministry

Most mission and ministry costs (including stipends) are pooled within dioceses and are met primarily through parishes' contributions to diocesan parish share schemes. Parishes' total expenditure on mission and ministry, comprising their diocesan parish share contributions, mission giving, mission outreach and ministry staff expenses fell in real terms from £504 million in 2013 to £416 million in 2022 – a reduction of 17%. By way of comparison, parishes' expenditure on salaries and wages (not including mission and ministry staff expenses) rose over the same period from £115 million to £137 – an increase of 19% (Figure 8/Table 7).

## Sources and Use of Funds

In 2022, 19% of parishes' total income - £198 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. 68% of expenditure on new building works was met from restricted funding and 56% of expenditure on church repairs (Figure 9/Table 8).

## Cash and Investment Balances

At the end of 2021, parishes' aggregated cash and investment balances (excluding funds held as permanent endowments) were estimated at around £1.6 billion. During 2022, an excess of total income over total expenditure was offset by a 3.7% fall in the year-end value of investments to see a decrease of around £17 million, or 1%, in aggregate cash and investment balances. Around £880 million was held as cash or deposits and £740 million as investments (Figure 10/Table 9).



## Parish-level Finance

In 2022, the 10% of parishes with the smallest income (“Decile 1”) had a median income of £6,200. The 10% of parishes with the highest income (“Decile 10”) had a median income of £296,000. This decile of highest income parishes was the only one where the median income of parishes within the decile was similar to median income in 2019: lower income deciles reported falls in median income of between 4% and 8% compared to 2019. The median income for all 12,215 parishes was £42,200 compared with £45,800 in 2019 (Figure 11/Table 10).

In 2022, there were 5,041 parishes where expenditure exceeded income, representing 41% of all parishes. However, when income and expenditure is aggregated for all parishes within a decile, income exceeded expenditure for all deciles except the two bottom deciles comprising the 20% of parishes with the lowest income (“Decile 1” and “Decile 2”). Generally, the lower the decile, the lower net decile income as a percentage of total decile income. For parishes with the smallest income (“Decile 1”), net decile income represented a 14% deficit while for parishes with the highest income (“Decile 10”), net decile income represented a 6% surplus of income over expenditure (Figure 12/Table 11).

In 2022, the 10% of parishes with the highest income (“Decile 10”) accounted for 48% of parishes’ total regular giving (exclusive of tax recovered), with weekly planned giving of £25.30 per giver compared with £16.20 for all parishes. These parishes accounted for 32% of total expenditure on mission and ministry met through diocesan parish share contributions and was the only decile where total income from regular giving exceeded the total amount contributed to parish share (Figure 13/Table 12).

In 2022, the 10% of parishes with the highest income (“Decile 10”) spent £462 million to end the year with cash balances of £312 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 30 weeks for Decile 10 parishes and 36 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 2021 and 2022 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 2022, there were 37 dioceses where parishes’ total income exceeded parishes total expenditure compared with 35 in 2021. There were 4 dioceses where parishes’ total expenditure exceeded their total income (Table 14).

In 2022, dividing parishes’ total income by the total number of people in their Worshipping Communities gave a national average figure of £1,090 for each person. However, the figure for individual dioceses varied from less than £750 to over £1,500 for each person. Generally, this figure is related to the weekly average amount given by regular givers, but there are dioceses “above the line” where income from other sources may have enhanced average income per person and dioceses “below the line” where the number of regular givers may be relatively small compared to the size of the Worshipping Community (Table 15 and Figure 15).

## Twenty Year Overview

Income rose slightly in 2022 but not enough to keep pace with inflation. Real terms expenditure fell to its lowest level for over twenty years.

Figure 1: Income and Expenditure 2002 - 2022

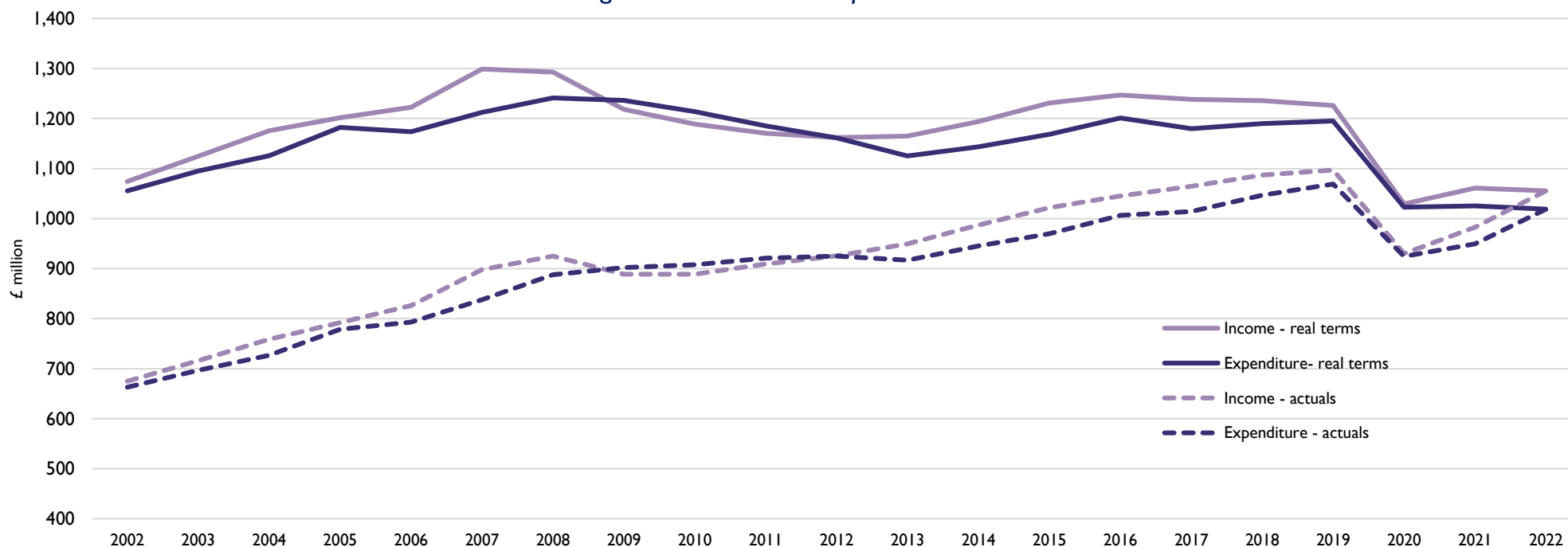


Table 1: Income and Expenditure  
2002 - 2022

	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Income - real terms (2022) £m	1,074	1,125	1,176	1,202	1,223	1,299	1,293	1,219	1,189	1,171	1,162	1,165	1,194	1,231	1,247	1,238	1,236	1,226	1,029	1,061	1,055
Expenditure- real terms (2022) £m	1,055	1,095	1,126	1,182	1,174	1,212	1,241	1,237	1,214	1,186	1,161	1,125	1,144	1,169	1,201	1,180	1,190	1,195	1,023	1,025	1,019
Net income - real terms (2022) £m	19	30	50	20	49	87	52	-18	-25	-15	1	40	51	63	46	59	46	31	6	36	36
Income - actuals £m	675	716	759	792	826	898	925	889	889	909	926	949	987	1,022	1,045	1,065	1,087	1,097	930	983	1,055
Expenditure - actuals £m	663	697	727	779	793	838	888	902	908	921	925	917	945	970	1,007	1,014	1,047	1,069	925	950	1,019
Net income - actuals £m	12	19	32	13	33	60	37	-13	-19	-12	0	32	42	52	39	50	40	28	6	33	36
Net income as % of income	1.8%	2.7%	4.2%	1.6%	0.0	6.7%	4.0%	-1.5%	-2.1%	-1.3%	0.0%	3.4%	4.2%	5.1%	3.7%	4.7%	3.7%	2.5%	0.6%	3.4%	3.5%

# Changes in Income and Expenditure Overview 2019 – 2022

Most income and expenditure categories recovered some of the ground lost since 2019, but overall income was down 14% in real terms and overall expenditure down 15%.

Figure 2a: 2019 - 2022 Increase/Decrease in annual Income by Source

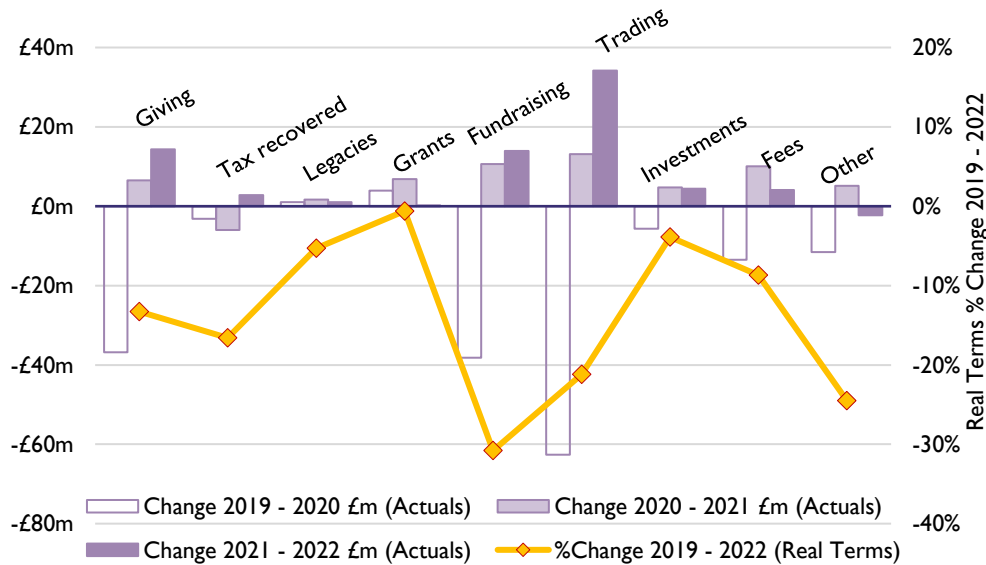


Figure 2b: 2019 - 2022 Increase/Decrease in annual Expenditure by Use

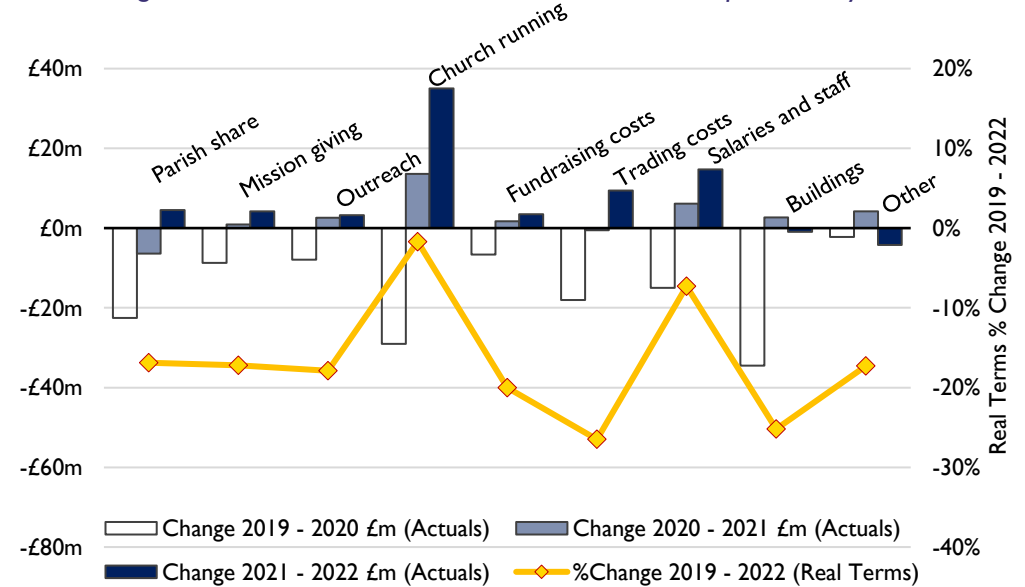


Table 2a: Income 2019 - 2022

	Change 2019 – 2020 £m (Actuals)	Change 2020 – 2021 £m (Actuals)	Change 2021 – 2022 £m (Actuals)	%Change 2019 – 2022 (Real Terms)
Giving	-36.8	6.5	14.3	-13.3%
Tax recovered	-3.2	-6.0	2.8	-16.6%
Legacies	1.0	1.7	1.0	-5.3%
Grants	3.9	6.8	0.2	-0.6%
Fundraising	-38.2	10.6	13.9	-30.8%
Trading	-62.6	13.1	34.2	-21.2%
Investments	-5.7	4.7	4.4	-3.9%
Fees	-13.5	10.1	4.1	-8.7%
Other	-11.6	5.1	-2.3	-24.5%
<b>Total</b>	<b>-166.8</b>	<b>52.6</b>	<b>72.5</b>	<b>-13.9%</b>

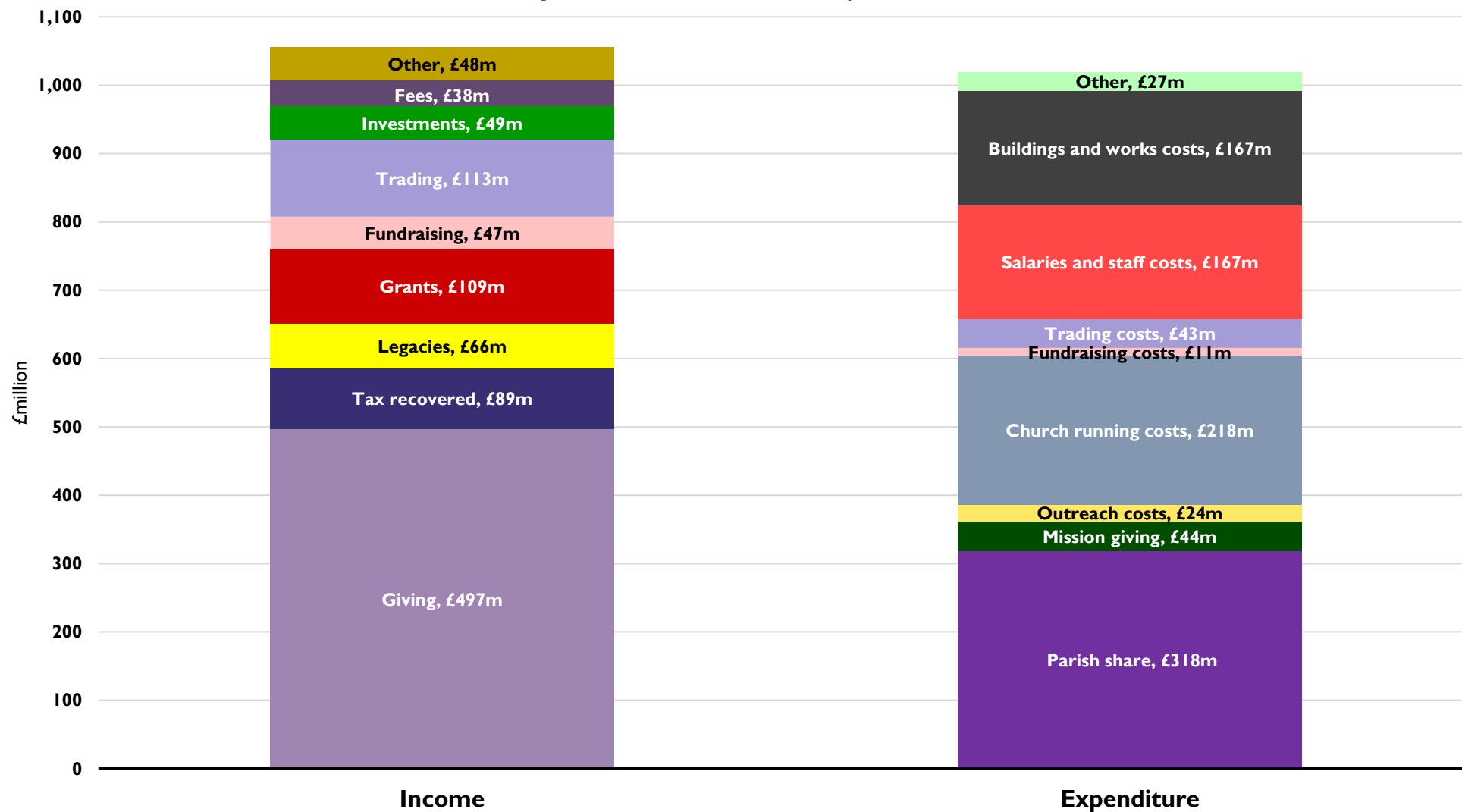
Table 2b: Expenditure 2019 - 2022

	Change 2019 – 2020 £m (Actuals)	Change 2020 – 2021 £m (Actuals)	Change 2021 – 2022 £m (Actuals)	%Change 2019 – 2022 (Real Terms)
Parish share	-22.5	-6.4	4.5	-16.9%
Mission giving	-8.7	0.9	4.2	-17.2%
Outreach	-7.9	2.6	3.2	-17.9%
Church running	-29.0	13.6	35.0	-1.7%
Fundraising costs	-6.6	1.7	3.5	-20.0%
Trading costs	-18.0	-0.5	9.4	-26.5%
Salaries and staff	-15.0	6.1	14.7	-7.3%
Buildings	-34.5	2.7	-0.9	-25.2%
Other	-2.2	4.2	-4.2	-17.3%
<b>Total</b>	<b>-144.5</b>	<b>24.9</b>	<b>69.4</b>	<b>-14.7%</b>

## 2022 Overview

In 2022 the total income of Church of England parishes was £1,055 million and the total expenditure was £1,019 million. The largest source of income was parish giving, which (together with tax recovered) accounted for £586 million. The largest costs were mission and ministry, of which £318 million was met through parish share.

Figure 3: Parish Income and Expenditure 2022



# Parish Income Ten Year Overview 2013 – 2022

Income from all sources totalled over £1.2 billion in real terms until falling in 2020. Since 2020, the proportion of total income received from giving, legacies and grants has fallen.

Table 4a: Parish Income by Source 2013–22 (£m real terms 2022)

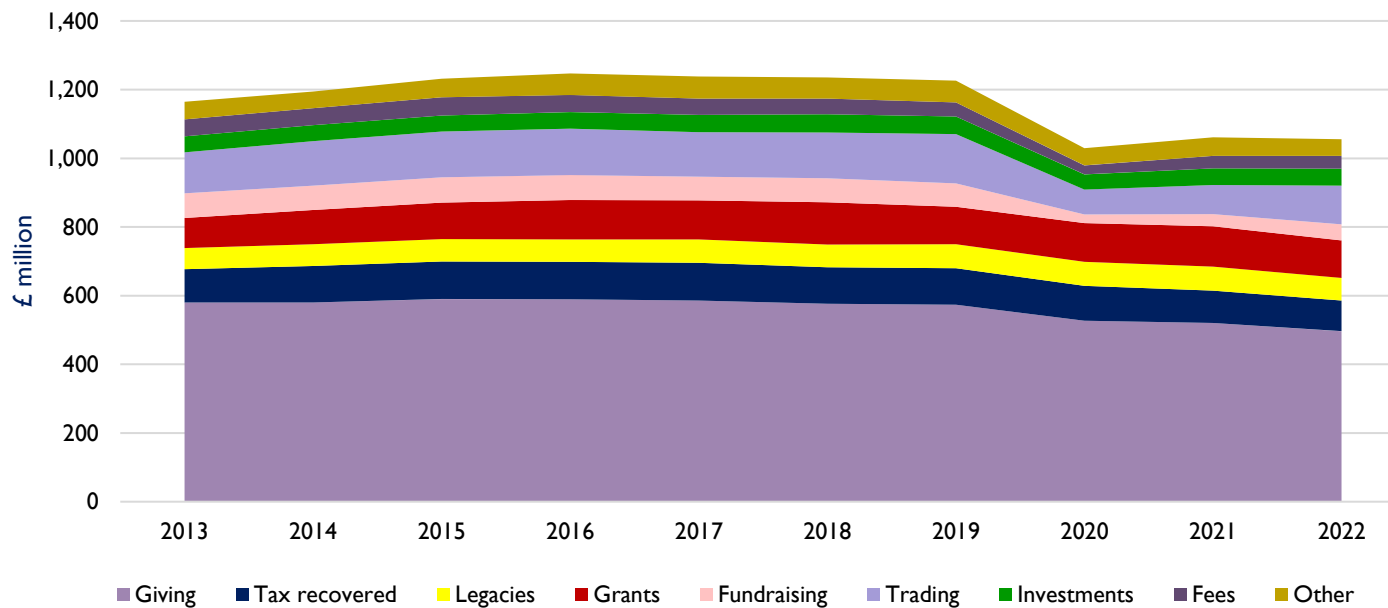


Figure 4b: Parish Income 2013–22 (% Share of Total by Source)

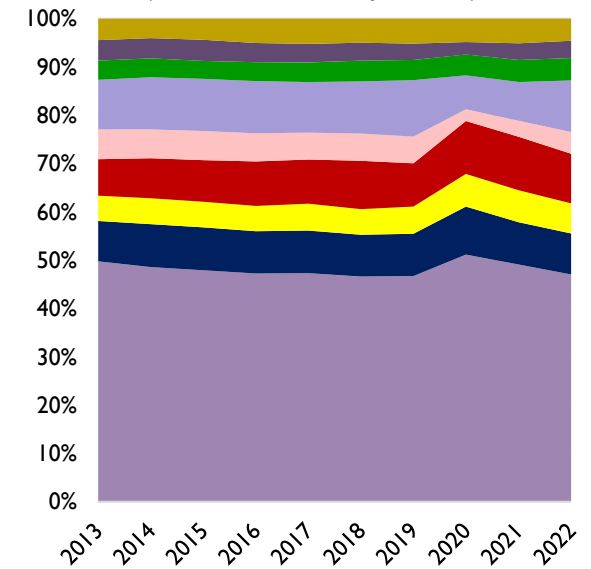


Table 3: Parish Income by Source 2013 -2022 (£m real terms 2022)

	Giving		Tax recovered		Legacies		Grants		Fundraising		Trading		Investments		Fees		Other		Total	
2013	579.9	49.8%	97.7	8.4%	60.7	5.2%	88.2	7.6%	71.4	6.1%	119.7	10.3%	46.2	4.0%	49.5	4.2%	51.8	4.4%	1,165.0	100%
2014	580.3	48.6%	106.4	8.9%	63.5	5.3%	99.2	8.3%	71.2	6.0%	129.1	10.8%	46.9	3.9%	49.8	4.2%	47.9	4.0%	1,194.3	100%
2015	590.0	47.9%	109.5	8.9%	65.5	5.3%	106.2	8.6%	73.8	6.0%	133.3	10.8%	45.9	3.7%	53.1	4.3%	54.1	4.4%	1,231.3	100%
2016	589.2	47.2%	109.2	8.8%	65.7	5.3%	114.5	9.2%	72.9	5.8%	134.5	10.8%	48.4	3.9%	50.1	4.0%	62.4	5.0%	1,247.1	100%
2017	585.8	47.3%	109.5	8.8%	68.9	5.6%	113.6	9.2%	69.0	5.6%	129.4	10.4%	50.3	4.1%	47.5	3.8%	64.4	5.2%	1,238.4	100%
2018	576.1	46.6%	106.9	8.6%	65.5	5.3%	123.3	10.0%	70.3	5.7%	133.1	10.8%	53.4	4.3%	45.7	3.7%	61.4	5.0%	1,235.6	100%
2019	573.1	46.7%	107.0	8.7%	69.3	5.6%	109.7	8.9%	68.0	5.5%	143.1	11.7%	51.2	4.2%	41.5	3.4%	63.4	5.2%	1,226.3	100%
2020	526.6	51.2%	102.4	9.9%	69.7	6.8%	112.9	11.0%	25.0	2.4%	72.4	7.0%	44.4	4.3%	26.2	2.5%	49.9	4.8%	1,029.4	100%
2021	520.9	49.1%	93.4	8.8%	69.8	6.6%	117.5	11.1%	35.8	3.4%	84.8	8.0%	48.4	4.6%	36.4	3.4%	54.2	5.1%	1,061.3	100%
2022	496.7	47.1%	89.3	8.5%	65.6	6.2%	109.0	10.3%	47.0	4.5%	112.7	10.7%	49.2	4.7%	37.9	3.6%	47.9	4.5%	1,055.3	100%

# Voluntary Income Ten Year Overview 2013 – 2022

In 2022, regular giving matched actual levels received the previous year but failed to increase with inflation, contributing to a £27 million real terms reduction compared with 2021. This was partly offset by a £10 million rise in collections taken at church services as churches continued to open up more fully after the COVID pandemic.

Figure 5a: Voluntary Income 2013 - 2022 - actuals

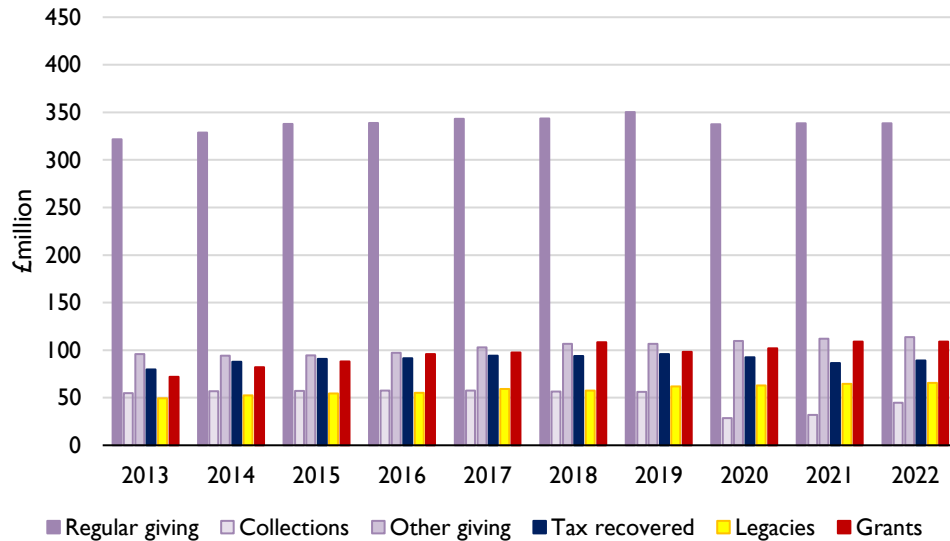


Figure 5b: Voluntary Income 2013 - 2022- real terms

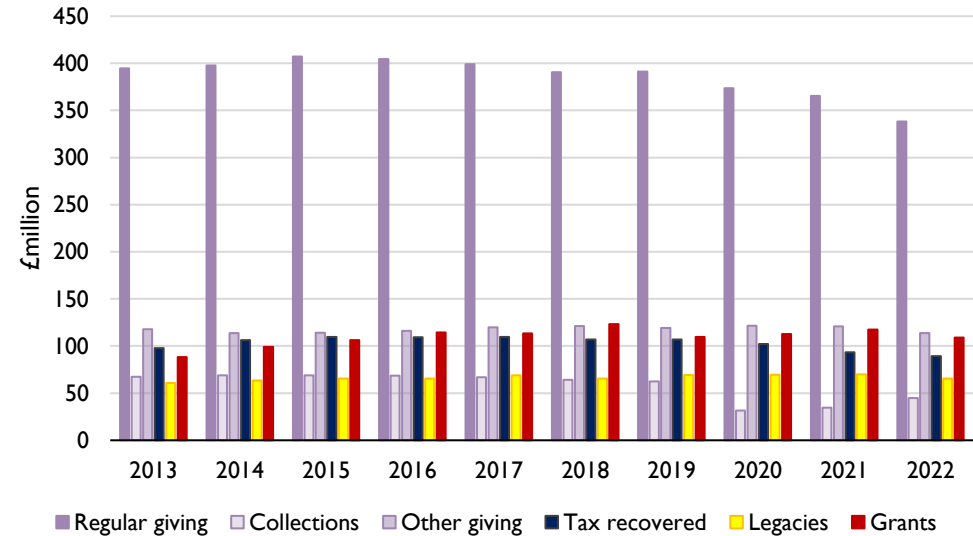


Table 4: Voluntary Income 2013 - 2022

	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
2013	321.7	394.7	54.9	67.4	95.9	117.7	79.6	97.7	49.4	60.7	71.8	88.2	673.4	826.3
2014	328.6	397.6	56.9	68.8	94.1	113.8	88.0	106.4	52.4	63.5	82.0	99.2	702.0	849.3
2015	337.9	407.1	57.1	68.8	94.7	114.1	90.9	109.5	54.3	65.5	88.1	106.2	723.0	871.2
2016	338.9	404.4	57.6	68.7	97.4	116.2	91.5	109.2	55.0	65.7	96.0	114.5	736.4	878.6
2017	343.0	399.0	57.5	66.9	103.0	119.8	94.2	109.5	59.2	68.9	97.6	113.6	754.7	877.8
2018	343.5	390.5	56.6	64.3	106.7	121.3	94.0	106.9	57.6	65.5	108.5	123.3	766.9	871.8
2019	350.1	391.4	56.0	62.6	106.6	119.2	95.7	107.0	62.0	69.3	98.2	109.7	768.6	859.2
2020	337.5	373.5	28.6	31.6	109.8	121.5	92.5	102.4	63.0	69.7	102.0	112.9	733.4	811.5
2021	338.4	365.4	32.0	34.6	112.0	120.9	86.5	93.4	64.6	69.8	108.8	117.5	742.4	801.6
2022	338.4	338.4	44.6	44.6	113.7	113.7	89.3	89.3	65.6	65.6	109.0	109.0	760.6	760.6

## Regular Giving Ten Year Overview 2013 – 2022

The average weekly amount given by regular givers has risen each year since 2013 to stand at around £16.20 but 2022 was the first year that saw a decrease in the real terms value – from £16.80 in 2021. The number of regular givers has fallen each year since 2013 to stand at around 401,000 compared with 572,000 in 2013.

Figure 6: Weekly regular Giving and Givers 2013 - 2022

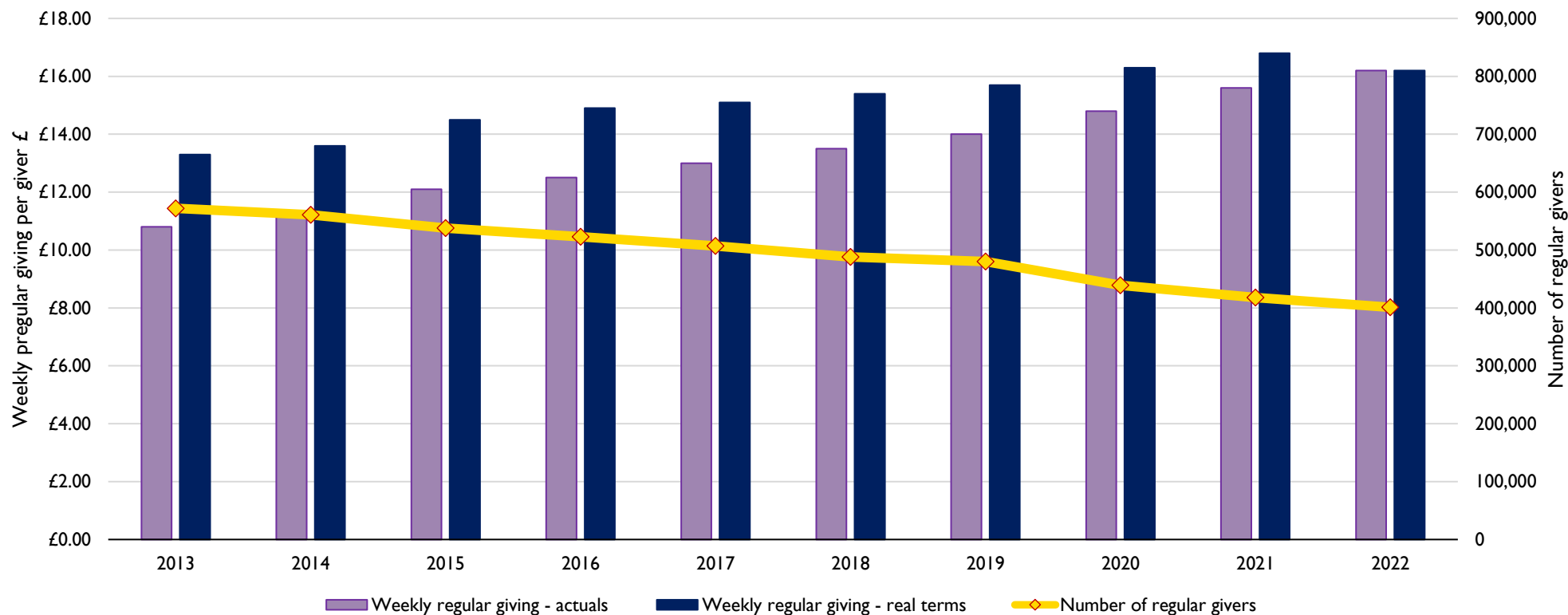


Table 5: Weekly regular Giving per Giver and Givers

2013 - 2022

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Weekly regular giving per giver (actuals)	£10.80	£11.30	£12.10	£12.50	£13.00	£13.50	£14.00	£14.80	£15.60	£16.20
Weekly real terms regular giving per giver	£13.30	£13.60	£14.50	£14.90	£15.10	£15.40	£15.70	£16.30	£16.80	£16.20
Number of regular givers	572,000	561,000	538,000	523,000	507,000	488,000	480,000	439,000	418,000	401,000

# Parish Expenditure Ten Year Overview 2013 – 2022

In 2022 there was a significant increase in the proportion spent on running costs – from 19.3% in 2021 to 21.4%. 2022 was also the first year when salaries and staff costs overtook the amount spent on church buildings, which accounted for 16.4% of total expenditure compared with a peak of 18.8% in 2018.

Figure 7a: Parish Expenditure by Use 2013 - 2022 (£m real terms 2022)

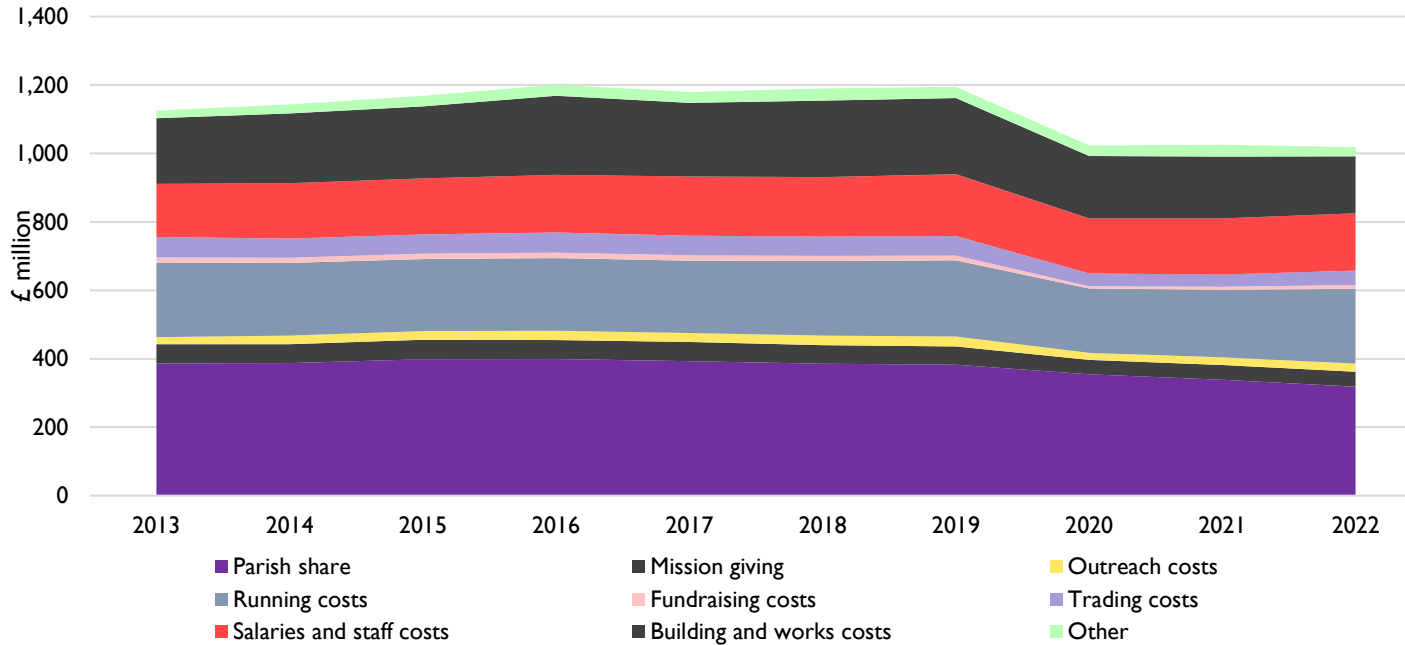


Figure 7b: Parish Expenditure 2013–22 (% Share of Total by Use)

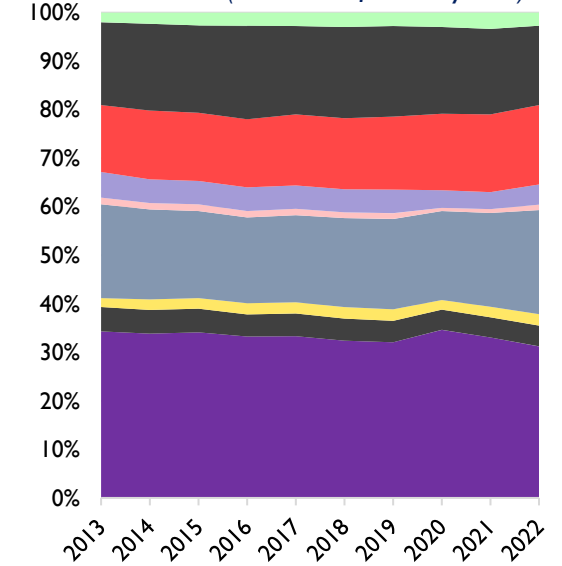


Table 6: Parish Expenditure by Use 2013 – 2022 (£m real terms 2022)

	Parish share		Mission giving		Outreach costs		Running costs		Fundraising costs		Trading costs		Salaries/staff costs		Buildings costs		Other		Total	
2013	386.5	34.3%	56.3	5.0%	20.7	1.8%	217.4	19.3%	15.6	1.4%	59.3	5.3%	155.1	13.8%	191.8	17.0%	22.4	2.0%	1,125.1	100%
2014	387.0	33.8%	55.7	4.9%	25.0	2.2%	212.4	18.6%	14.9	1.3%	55.8	4.9%	161.9	14.2%	204.3	17.9%	26.5	2.3%	1,143.7	100%
2015	398.4	34.1%	57.1	4.9%	25.7	2.2%	209.9	18.0%	16.1	1.4%	56.2	4.8%	163.9	14.0%	210.7	18.0%	30.5	2.6%	1,168.5	100%
2016	399.1	33.2%	55.2	4.6%	27.9	2.3%	212.2	17.7%	15.6	1.3%	58.8	4.9%	168.4	14.0%	231.6	19.3%	32.2	2.7%	1,201.0	100%
2017	392.9	33.3%	55.8	4.7%	26.6	2.3%	211.7	17.9%	15.8	1.3%	57.3	4.9%	172.2	14.6%	215.4	18.3%	32.1	2.7%	1,179.9	100%
2018	385.5	32.4%	54.6	4.6%	28.2	2.4%	217.9	18.3%	14.4	1.2%	56.6	4.8%	173.6	14.6%	223.8	18.8%	35.4	3.0%	1,190.0	100%
2019	383.1	32.1%	52.7	4.4%	29.1	2.4%	222.3	18.6%	14.1	1.2%	57.8	4.8%	179.9	15.1%	222.8	18.6%	33.2	2.8%	1,195.1	100%
2020	354.3	34.6%	42.6	4.2%	20.0	2.0%	188.0	18.4%	6.7	0.7%	37.3	3.6%	161.4	15.8%	182.4	17.8%	30.4	3.0%	1,023.1	100%
2021	338.9	33.0%	42.6	4.2%	22.3	2.2%	198.1	19.3%	8.4	0.8%	35.8	3.5%	164.1	16.0%	180.9	17.6%	34.2	3.3%	1,025.3	100%
2022	318.4	31.2%	43.6	4.3%	23.9	2.3%	218.5	21.4%	11.3	1.1%	42.5	4.2%	166.7	16.4%	166.6	16.4%	27.4	2.7%	1,018.9	100%



## Expenditure on Mission and Ministry 2013 – 2022

Expenditure on mission and ministry, comprising diocesan parish share contributions, mission giving, mission outreach and ministry staff expenses fell 17% in real terms from £504 million in 2013 to £416 million in 2022. Over the same period, parishes' expenditure on salaries and wages (not including mission and ministry staff expenses) rose by 19%.

Figure 8a: Mission and Ministry 2013- 2022- actuals

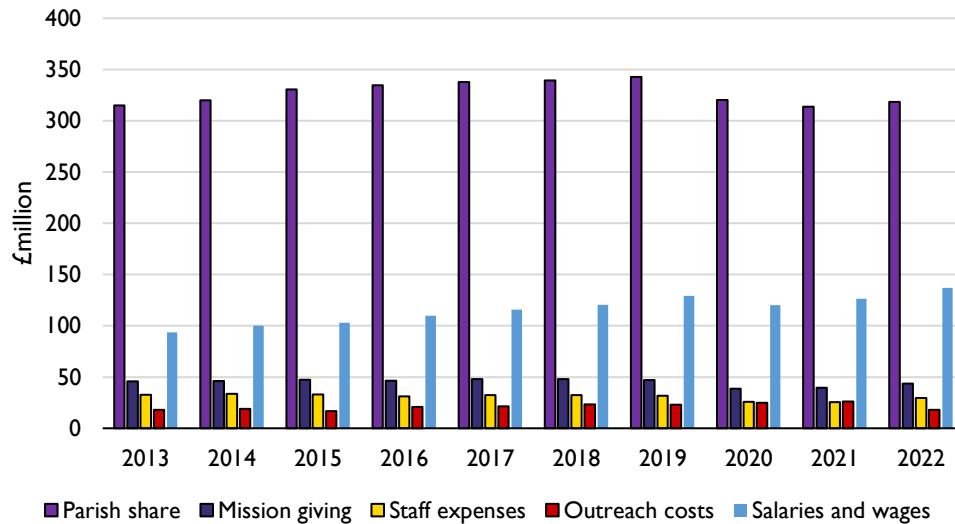


Figure 8b: Mission and Ministry 2013 - 2022 - real terms

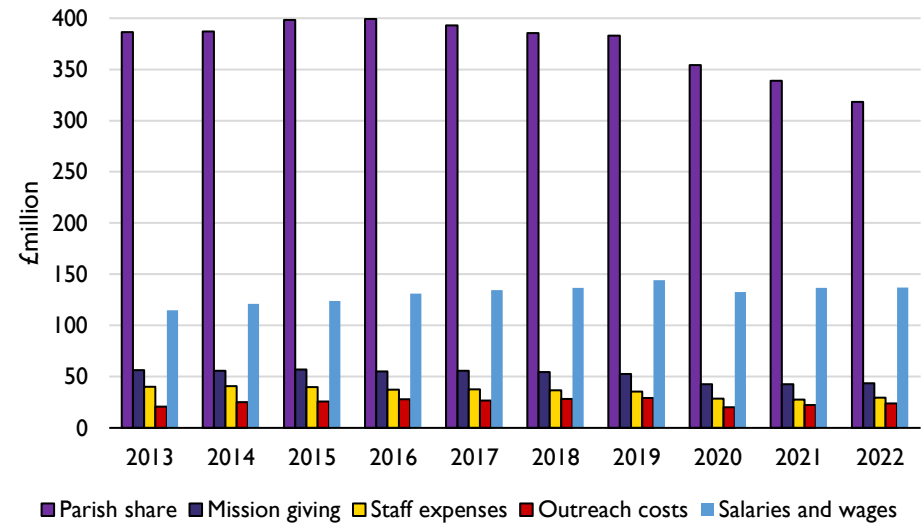


Table 7: Expenditure on Mission and Ministry 2013 - 2022

	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
2013	314.9	386.5	45.9	56.3	32.7	40.2	16.8	20.7	410.4	503.6	93.7	115.0
2014	319.9	387.0	46.1	55.7	33.7	40.8	20.7	25.0	420.4	508.6	100.1	121.1
2015	330.6	398.4	47.4	57.1	33.1	39.9	21.3	25.7	432.4	521.1	102.9	124.0
2016	334.5	399.1	46.3	55.2	31.3	37.3	23.4	27.9	435.4	519.5	109.9	131.1
2017	337.8	392.9	48.0	55.8	32.3	37.6	22.9	26.6	441.0	513.0	115.7	134.6
2018	339.1	385.5	48.0	54.6	32.4	36.8	24.8	28.2	444.3	505.1	120.4	136.9
2019	342.7	383.1	47.2	52.7	31.8	35.5	26.0	29.1	447.7	500.4	129.1	144.3
2020	320.2	354.3	38.5	42.6	25.9	28.7	18.1	20.0	402.7	445.6	120.0	132.7
2021	313.8	338.9	39.4	42.6	25.5	27.5	20.7	22.3	399.5	431.3	126.5	136.6
2022	318.4	318.4	43.6	43.6	29.6	29.6	23.9	23.9	415.5	415.5	137.0	137.0

## Sources and Use of Funds 2022

In 2022, 19% of parishes' total income - £198 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. 68% of expenditure on new building works was met from restricted funding.

Figure 9a: Parish Income by Source and Fund Type 2022

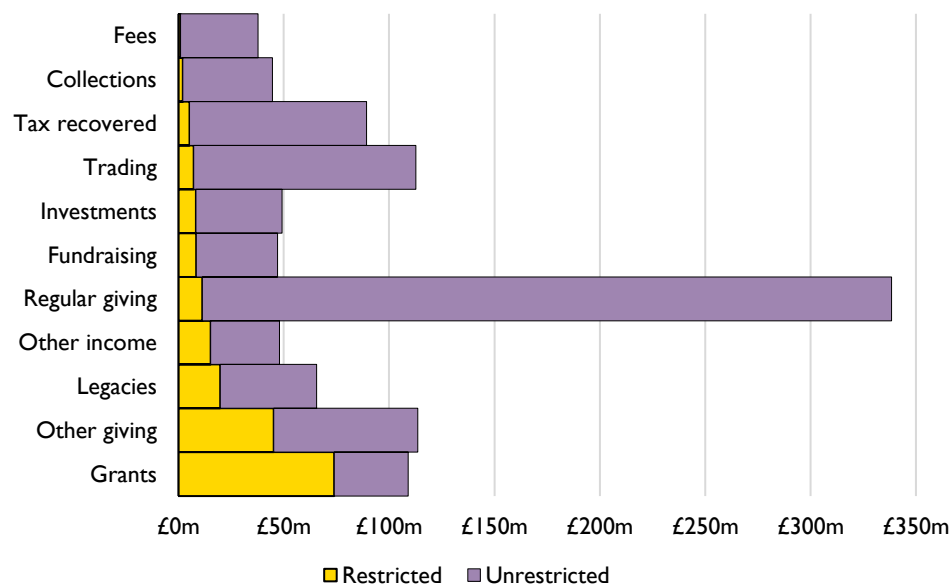


Figure 9b: Parish expenditure by Use and Fund Type 2022

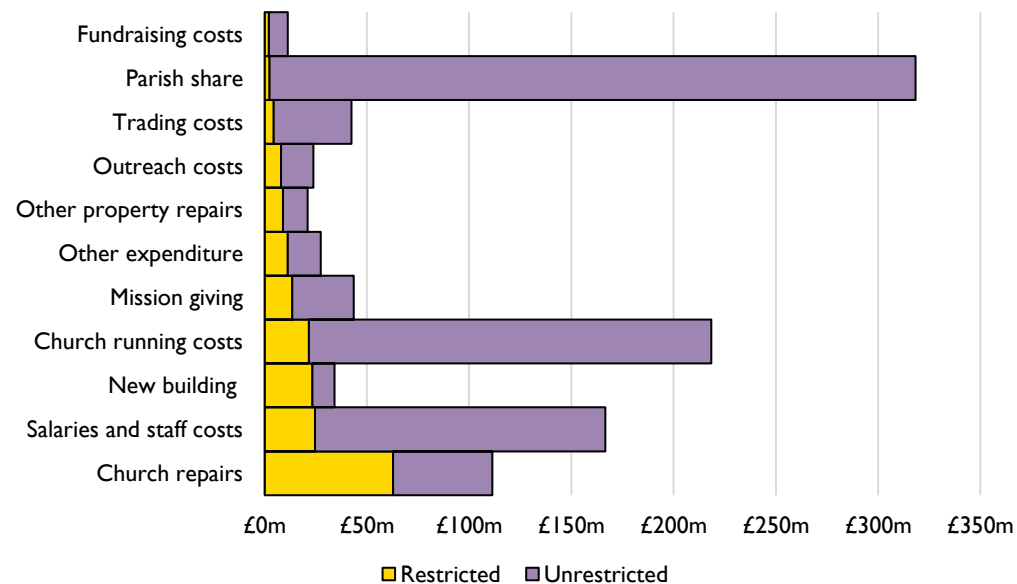


Table 8a: Income

	Restricted £m	%	Unrestricted £m	%
Fees	1.0	3%	36.8	97%
Collections	2.1	5%	42.6	95%
Tax recovered	5.3	6%	84.0	94%
Trading	7.2	6%	105.5	94%
Fundraising	8.3	17%	40.9	83%
Investments	8.4	18%	38.6	82%
Regular Giving	11.4	3%	327.0	97%
Other income	15.4	32%	32.6	68%
Legacies	19.9	30%	45.7	70%
Other giving	45.3	40%	68.3	60%
Grants	74.0	68%	35.0	32%
<b>Total</b>	<b>198.3</b>	<b>19%</b>	<b>857.0</b>	<b>81%</b>

Table 8b: Expenditure

	Restricted £m	%	Unrestricted £m	%
Fundraising costs	2.1	18%	9.2	82%
Parish share	2.3	1%	316.0	99%
Trading costs	4.5	11%	38.1	89%
Outreach costs	8.0	33%	15.9	57%
Other property repairs	9.0	43%	12.1	67%
Other expenditure	11.3	41%	16.2	69%
Mission giving	13.5	31%	30.2	59%
Church running costs	21.6	10%	196.9	90%
New building	23.4	68%	10.8	85%
Salaries and staff costs	24.6	15%	142.1	32%
Church repairs	62.8	56%	48.6	44%
<b>Total</b>	<b>183.0</b>	<b>18%</b>	<b>835.9</b>	<b>82%</b>

## Cash and Investment Balances 2021 - 2022

At the end of 2021, parishes' aggregated cash and investment balances were estimated at around £1.6 billion. During 2022, an excess of total income over total expenditure was offset by a 3.7% fall in the year-end value of investments to see a decrease of around £17 million, or 1%, in aggregate cash and investment balances.

Figure 10: Cash and Investment Balances 2021 - 2022

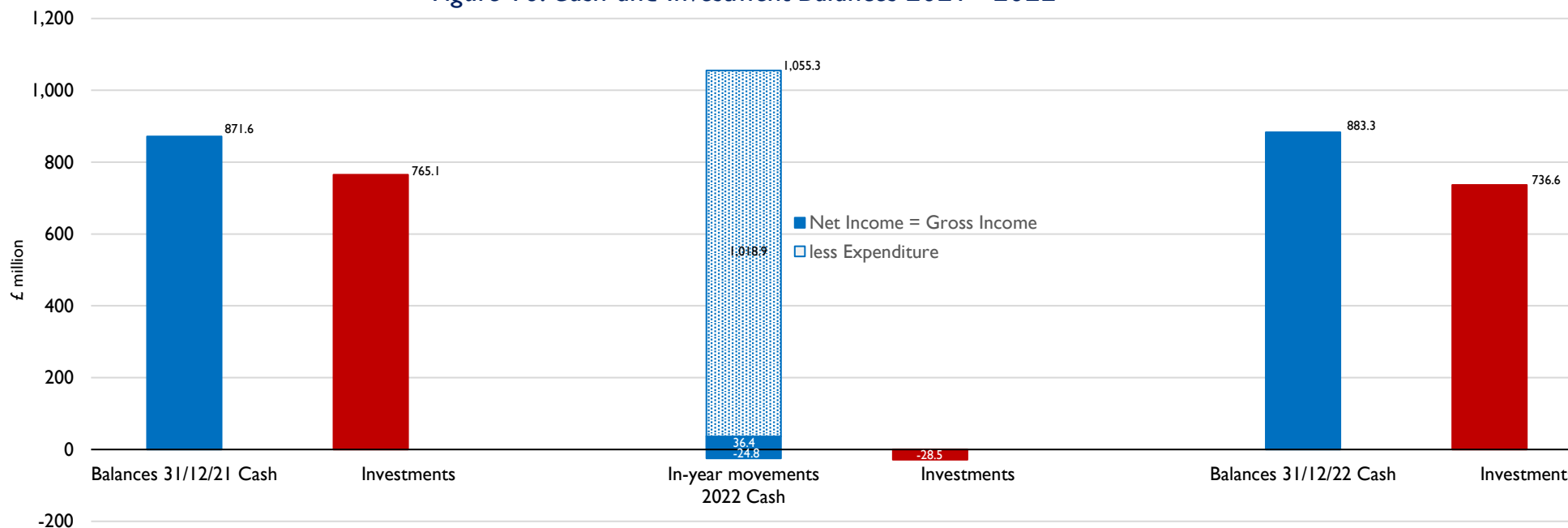


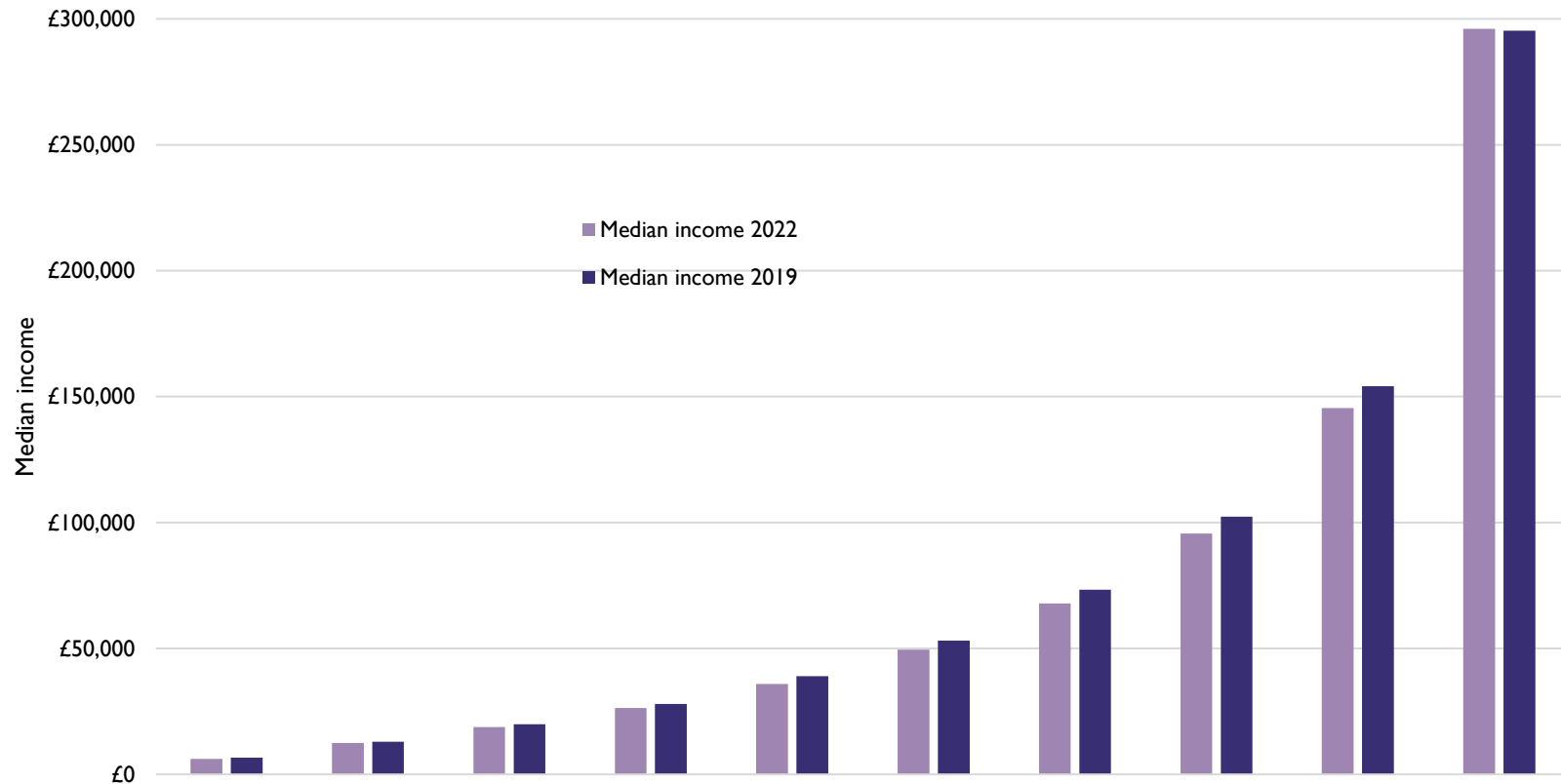
Table 9: Cash and Investment Balances 2021 - 2022

(£m actuals)				Cash and Deposits	Investments		Total
<b>Balances 31/12/21</b>				871.6	765.1		1,636.7
	Income 2022	1,055.3					
	Less Expenditure 2022	1,018.9					
	Excess of Income over Expenditure		36.4				
	Less Net transfers to fixed assets		24.8				
<b>In-year movements 2022</b>				11.6	-28.5		16.8
<b>Balances 31/12/22</b>				883.3	736.6		1,619.8
% Increase 2021 - 2022				1.3%	-3.7%		-1.0%

## Parish-level Finance – Income by Decile 2022 compared with 2019

In 2022, the smallest 10% of parishes by income (“Decile 1”) had a median income of £6,200. The highest 10% of parishes by income (“Decile 10”) had a median income of £296,000. This decile was the only one where the median income of parishes within the decile was similar to median income in 2019.

Figure 11/ Table 10: Parish Income 2022 - 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 2022 £	Note 1	9,500	15,700	22,400	30,700	42,200	57,700	80,700	115,700	190,500	Note 1
<b>Median income 2022 £ (shown in graph)</b>	<b>6,200</b>	<b>12,500</b>	<b>18,800</b>	<b>26,400</b>	<b>35,900</b>	<b>49,600</b>	<b>67,900</b>	<b>95,700</b>	<b>145,400</b>	<b>296,000</b>	<b>42,200</b>
<b>Median income 2019 £ (shown in graph)</b>	<b>6,600</b>	<b>13,000</b>	<b>19,900</b>	<b>27,900</b>	<b>39,000</b>	<b>53,100</b>	<b>73,300</b>	<b>102,300</b>	<b>154,100</b>	<b>295,300</b>	<b>45,800</b>
Highest income 2022 £	9,500	15,700	22,400	30,700	42,200	57,600	80,700	115,700	190,400	Note 2	Note 1
Median income % change 2019 - 2022	-7.2%	-4.1%	-5.4%	-5.6%	-8.0%	-6.6%	-7.4%	-6.5%	-5.6%	0.2%	-7.8%

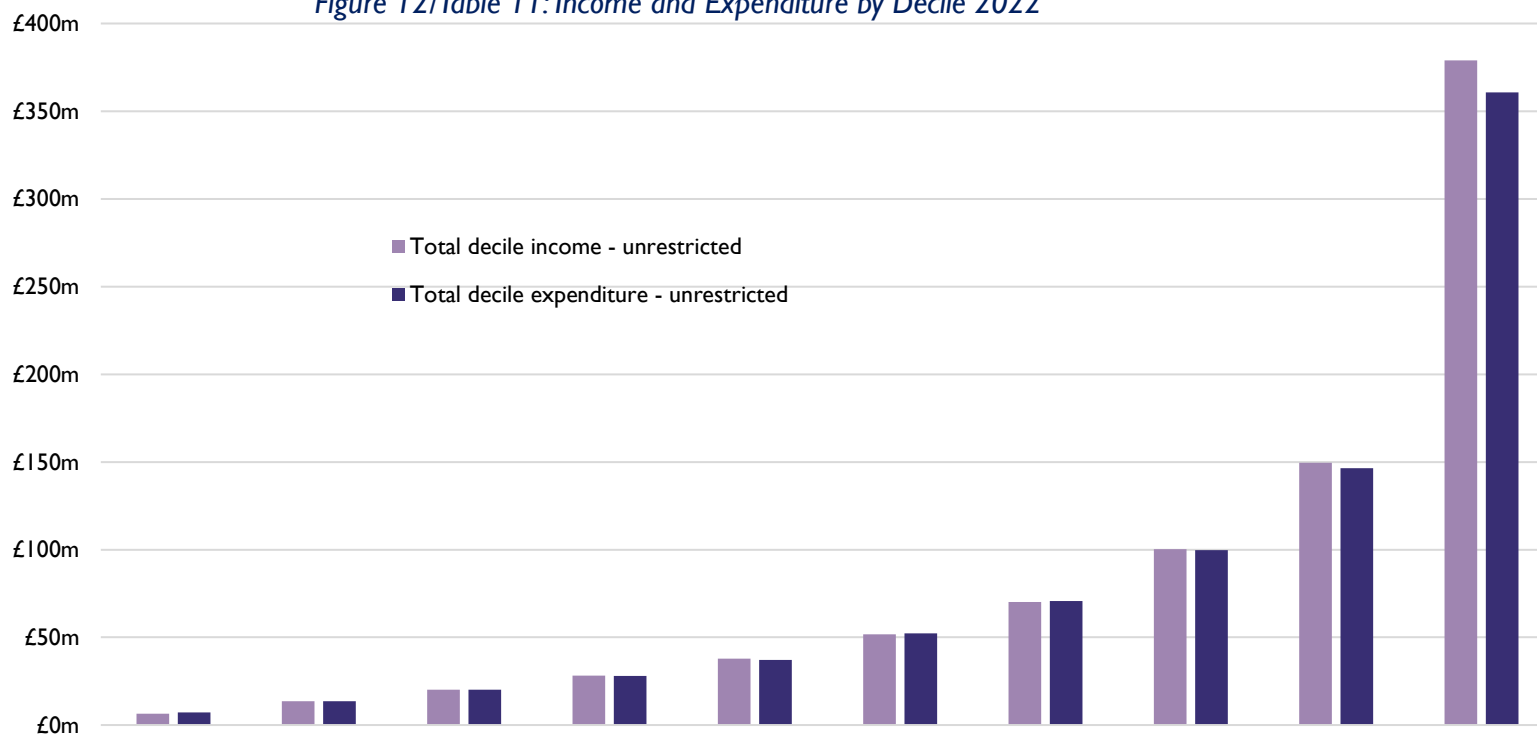
Note 1: A very small number of parishes conjoined in a wider benefice are accounted no independent income

Note 2: There were 43 parishes with annual income of over £1 million

## Parish-level Finance – Income and Expenditure by Decile 2022

In 2022, income exceeded expenditure for all deciles except the two bottom deciles comprising the 20% of parishes with the lowest income (“Decile 1” and “Decile 2”). Generally, the lower the decile, the lower net decile income as a percentage of total income.

Figure 12/Table 11: Income and Expenditure by Decile 2022

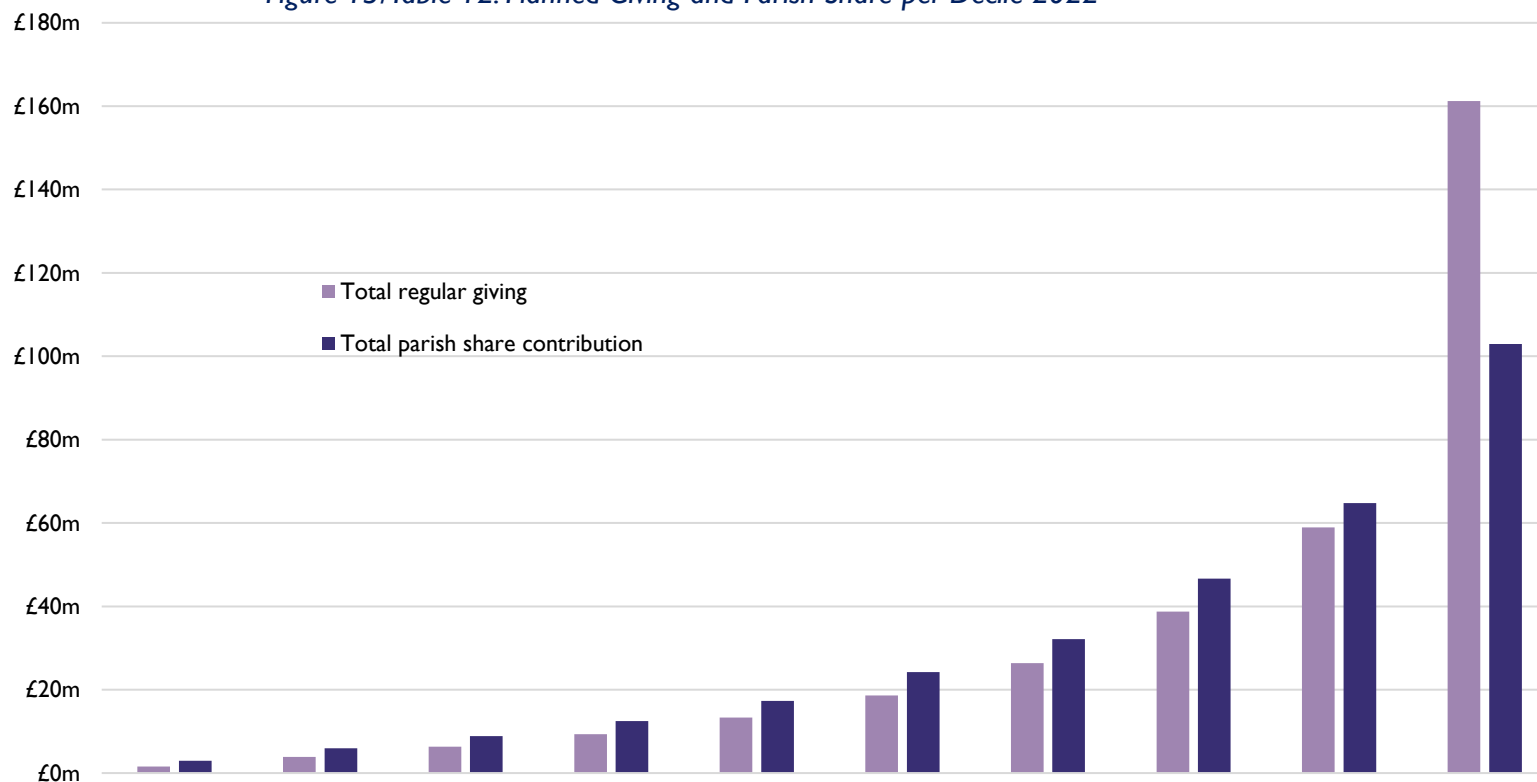


Decile: 1 = Smallest 10% of parishes	1	2	3	4	5	6	7	8	9	10	All parishes
Total decile income £m (% of all parish income)	7.2 (1%)	15.3 (1%)	23.1 (2%)	32.3 (3%)	44.2 (4%)	60.8 (6%)	83.3 (8%)	118.0 (11%)	180.6 (17%)	490.7 (46%)	1,055.3 (100%)
Total decile expenditure £m (% of all parish exp.)	8.2 (1%)	15.4 (2%)	23.0 (2%)	31.9 (3%)	43.8 (4%)	60.7 (6%)	82.7 (8%)	117.1 (11%)	173.9 (17%)	462.1 (45%)	1,018.9 (100%)
Net decile income £m	-1.0	-0.2	0.0	0.3	0.4	0.0	0.5	0.8	6.7	28.6	36.4
Net decile income as % of total decile income	-14.1%	-1.0%	0.2%	1.1%	1.0%	0.1%	0.7%	0.7%	3.7%	5.8%	3.5%
Number of parishes "in deficit" (% of each decile)	627 (51%)	478 (39%)	458 (37%)	456 (37%)	483 (40%)	476 (39%)	522 (43%)	525 (43%)	508 (42%)	508 (42%)	5,041 (41%)
<b>Total decile income – unrestricted £m (shown in graph)</b>	<b>6.4</b>	<b>13.6</b>	<b>20.2</b>	<b>28.2</b>	<b>37.8</b>	<b>51.7</b>	<b>70.2</b>	<b>100.2</b>	<b>149.6</b>	<b>379.0</b>	<b>857.0</b>
<b>Total decile expenditure – unrestricted £m (shown in graph)</b>	<b>7.2</b>	<b>13.5</b>	<b>20.2</b>	<b>27.9</b>	<b>37.2</b>	<b>52.3</b>	<b>70.7</b>	<b>99.8</b>	<b>146.4</b>	<b>360.7</b>	<b>835.9</b>
Net decile income – unrestricted £m	-0.8	0.1	0.0	0.2	0.6	-0.6	-0.5	0.5	3.1	18.3	21.1

## Parish-level Finance – Regular Giving and Parish Share by Decile 2022

In 2022, the highest 10% of parishes by income (“Decile 10”) accounted for 48% of parishes’ total regular giving with weekly regular giving of £25.30 per giver compared with £16.20 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: Planned Giving and Parish Share per Decile 2022

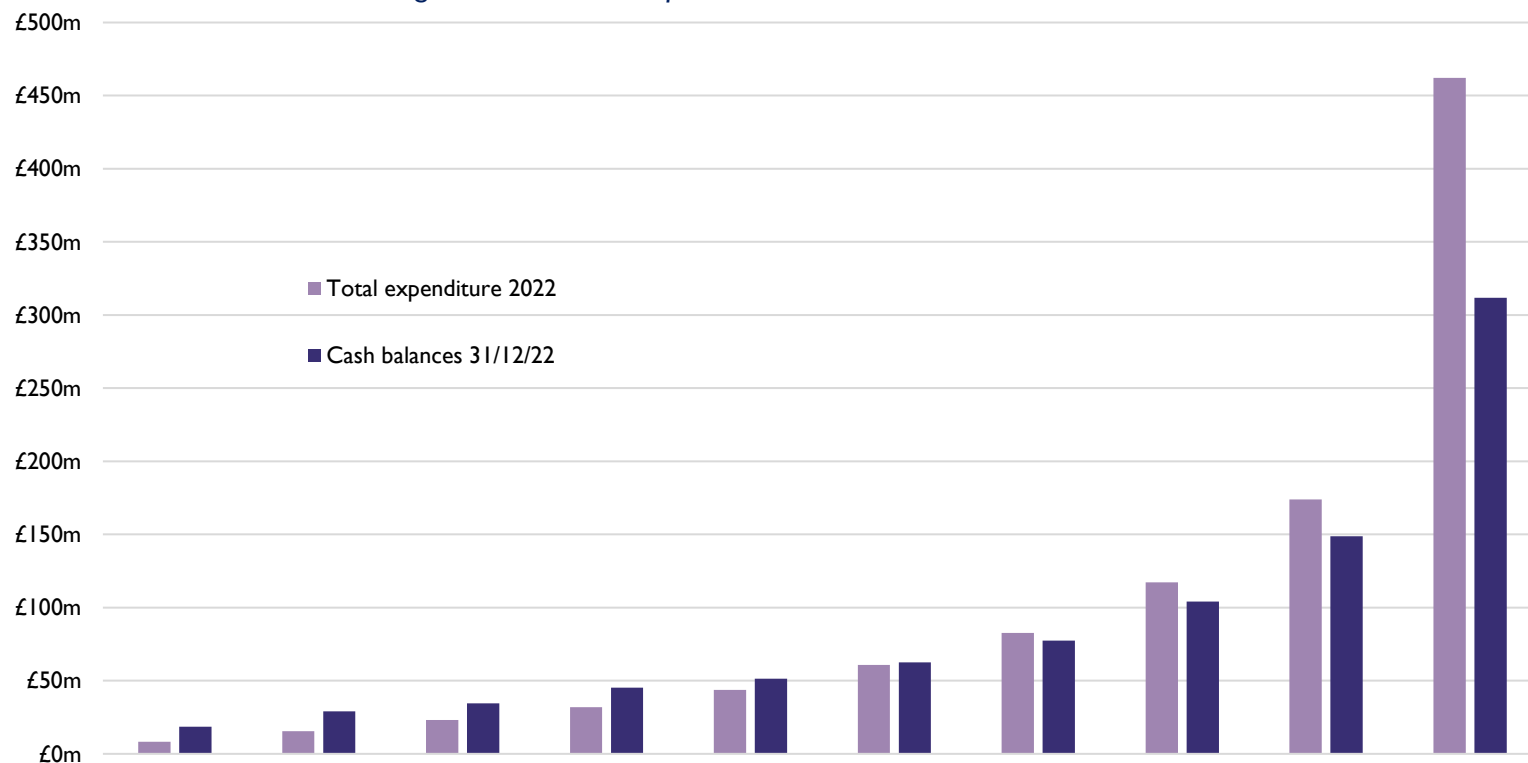


Decile: 1 = Smallest 10% of parishes	1	2	3	4	5	6	7	8	9	10	All parishes
Total decile regular giving £m	1.6	3.9	6.4	9.4	13.3	18.6	26.4	38.7	58.9	161.3	338.4
% of total regular giving (all parishes)	0.5%	1.1%	1.9%	2.8%	3.9%	5.5%	7.8%	11.4%	17.4%	47.7%	100.0%
Total decile parish share contribution £m	3.0	5.9	8.9	12.4	17.3	24.2	32.2	46.7	64.8	102.9	318.4
% of total parish share contributions (all parishes)	0.9%	1.9%	2.8%	3.9%	5.4%	7.6%	10.1%	14.7%	20.4%	32.3%	100.0%
Total number of regular givers	5,800	11,400	15,200	20,000	25,700	32,400	41,100	55,000	71,500	122,700	400,700
% of all regular givers	1.4%	2.8%	3.8%	5.0%	6.4%	8.1%	10.3%	13.7%	17.8%	30.6%	100.0%
Decile weekly regular giving per giver	5.30	6.60	8.10	9.00	9.90	11.10	12.30	13.50	15.90	25.30	16.20

## Parish-level Finance – Expenditure and Year-End Balances 2022 by Decile

In 2022, the highest 10% of parishes by income (“Decile 10”) spent £462 million to end the year with cash balances of £312 million. The lower the decile, the higher the ratio of cash to in-year expenditure. The lowest 10% of parishes by income (“Decile 1”) had cash reserves to fund 87 weeks’ worth of unrestricted expenditure.

Figure 14/Table 13: Expenditure and Year-End Balances 2022



Decile: 1 = Smallest 10% of parishes	1	2	3	4	5	6	7	8	9	10	All parishes
Total decile expenditure £m	8.2	15.4	23.0	31.9	43.8	60.7	82.7	117.1	173.9	462.1	1018.9
% of total expenditure (all parishes)	0.8%	1.5%	2.3%	3.1%	4.3%	6.0%	8.1%	11.5%	17.1%	45.3%	100.0%
Decile cash balances 31/12/22 £m (shown in graph)	18.5	29.0	34.6	45.2	51.5	62.5	77.4	104.1	148.7	311.8	883.3
% of total cash balances (all parishes)	2.1%	3.3%	3.9%	5.1%	5.8%	7.1%	8.8%	11.8%	16.8%	35.3%	100.0%
Total decile unrestricted expenditure £m	7.2	13.5	20.2	27.9	37.2	52.3	70.7	99.8	146.4	360.7	835.9
Decile unrestricted cash balances 31/12/22 £m	12.0	17.7	22.0	28.7	32.5	39.1	49.6	68.5	97.4	207.4	575.0
Weeks unrestricted reserve cover (cash balances)	87	69	57	54	46	39	37	36	35	30	36
Decile investment balances 31/12/22	13.5	23.1	30.0	39.5	43.8	54.7	74.3	85.5	131.1	241.1	736.6

# Diocesan Summary Statistics – Income and Expenditure 2021 and 2022

Table 14

Ref. no.	Diocese	Province	Population <sup>†</sup>	Number of parishes	Number of churches	Response Rate	Total parish income 2021 £m	% Change 2021 to 2022	Total parish income 2022 £m	Total parish expenditure 2021 £m	% Change 2021 to 2022	Total parish expenditure 2022 £m	Net income 2021 £m	Net income 2022 £m
1	Bath & Wells	C	979,000	461	549	56%	27.0	9%	29.4	28.1	-1%	27.8	-1.1	1.7
2	Birmingham	C	1,599,000	148	178	98%	17.0	11%	18.9	20.2	-9%	18.5	-3.3	0.4
3	Blackburn	Y	1,384,000	228	269	97%	19.8	4%	20.6	18.9	8%	20.4	0.8	0.2
5	Bristol	C	1,065,000	172	207	94%	18.8	1%	19.0	19.1	-2%	18.7	-0.3	0.2
6	Canterbury	C	981,000	205	309	89%	17.1	2%	17.4	15.8	3%	16.3	1.3	1.1
7	Carlisle	Y	498,000	226	325	70%	11.7	4%	12.1	11.3	-1%	11.1	0.3	1.0
8	Chelmsford	C	3,280,000	470	579	94%	37.2	21%	45.2	36.9	14%	42.2	0.3	3.0
9	Chester	Y	1,677,000	264	310	75%	28.1	10%	30.9	27.9	-1%	27.5	0.2	3.3
10	Chichester	C	1,704,000	350	471	100%	42.0	5%	43.9	40.4	5%	42.5	1.6	1.4
11	Coventry	C	896,000	204	236	84%	14.7	8%	15.9	14.3	5%	15.0	0.4	0.8
12	Derby	C	1,064,000	256	310	94%	13.3	0%	13.4	13.1	-1%	13.0	0.2	0.3
13	Durham	Y	1,474,000	210	256	98%	12.0	10%	13.1	11.6	15%	13.3	0.4	-0.2
14	Ely	C	804,000	307	332	87%	20.8	4%	21.7	19.0	8%	20.5	1.9	1.2
15	Exeter	C	1,214,000	489	599	100%	23.4	11%	25.9	23.1	8%	25.0	0.3	0.9
16	Gloucester	C	689,000	297	377	83%	18.9	-1%	18.8	19.0	-5%	18.0	-0.1	0.8
17	Guildford	C	1,076,000	159	208	98%	31.6	9%	34.4	30.5	10%	33.7	1.1	0.7
18	Hereford	C	323,000	338	398	99%	9.9	2%	10.1	9.1	5%	9.6	0.8	0.5
19	Leicester	C	1,087,000	248	315	95%	14.0	0%	14.0	13.4	-3%	13.1	0.6	1.0
20	Lichfield	C	2,201,000	423	546	98%	23.6	9%	25.6	22.6	5%	23.7	1.0	1.9
21	Lincoln	C	1,092,000	475	605	69%	17.2	7%	18.4	15.0	12%	16.9	2.1	1.5
22	Liverpool	Y	1,622,000	170	233	93%	18.2	5%	19.2	17.2	4%	17.9	1.1	1.3
23	London	C	4,246,000	422	481	88%	119.1	8%	128.4	113.9	17%	133.3	5.2	-4.9
24	Manchester	Y	2,233,000	257	314	84%	18.6	8%	20.0	18.0	8%	19.5	0.6	0.6
25	Newcastle	Y	832,000	170	232	80%	10.7	-2%	10.5	10.1	-1%	10.1	0.5	0.5
26	Norwich	C	928,000	539	620	75%	17.6	21%	21.3	17.3	8%	18.7	0.3	2.6
27	Oxford	C	2,510,000	606	801	88%	61.5	7%	65.7	59.8	2%	61.2	1.7	4.5
28	Peterborough	C	971,000	348	378	84%	14.9	12%	16.8	14.5	9%	15.9	0.4	0.9
29	Portsmouth	C	783,000	128	162	81%	12.2	9%	13.2	12.2	6%	12.9	0.0	0.4
31	Rochester	C	1,376,000	213	260	96%	26.9	6%	28.5	24.7	5%	26.0	2.2	2.5
32	St. Albans	C	1,978,000	331	383	70%	31.9	1%	32.2	31.2	3%	32.2	0.6	0.1
33	St. Edmundsbury & Ipswich	C	683,000	445	482	90%	15.8	8%	17.0	14.3	10%	15.7	1.5	1.3
34	Salisbury	C	975,000	428	491	86%	27.4	3%	28.3	25.5	13%	29.0	1.9	-0.6
35	Sheffield	Y	1,277,000	169	202	91%	15.1	1%	15.3	15.1	-4%	14.5	0.1	0.8
36	Sodor & Man	Y	86,000	15	33	76%	2.7	-45%	1.5	1.4	15%	1.7	1.2	-0.2
37	Southwark	C	2,879,000	297	358	95%	53.8	9%	58.8	49.7	17%	58.2	4.1	0.6
38	Southwell & Nottingham	Y	1,152,000	226	296	95%	14.7	6%	15.6	13.8	13%	15.5	1.0	0.1
39	Truro	C	573,000	215	292	89%	9.5	24%	11.8	10.1	2%	10.3	-0.6	1.5
41	Winchester	C	1,255,000	252	348	94%	25.4	11%	28.2	25.0	5%	26.2	0.4	2.0
42	Worcester	C	909,000	166	268	94%	13.5	-1%	13.4	12.5	5%	13.1	1.0	0.3
43	York	Y	1,457,000	440	571	76%	23.5	10%	25.8	22.0	17%	25.8	1.5	0.0
46	Leeds	Y	2,777,000	448	586	93%	31.8	10%	35.0	31.7	9%	34.5	0.1	0.5
<b>Church of England*</b>			<b>56,589,000</b>	<b>12,215</b>	<b>15,170</b>	<b>87%</b>	<b>982.9</b>	<b>7%</b>	<b>1,055.3</b>	<b>949.6</b>	<b>7%</b>	<b>1,018.9</b>	<b>33.3</b>	<b>36.4</b>

\*Excluding Diocese in Europe and Channel Islands parishes †2021 ONS National Census figures as calculated



## Diocesan Summary Statistics – Income by Worshipping Community, Regular Giving and Parish Share 2021 and 2022 Table 15

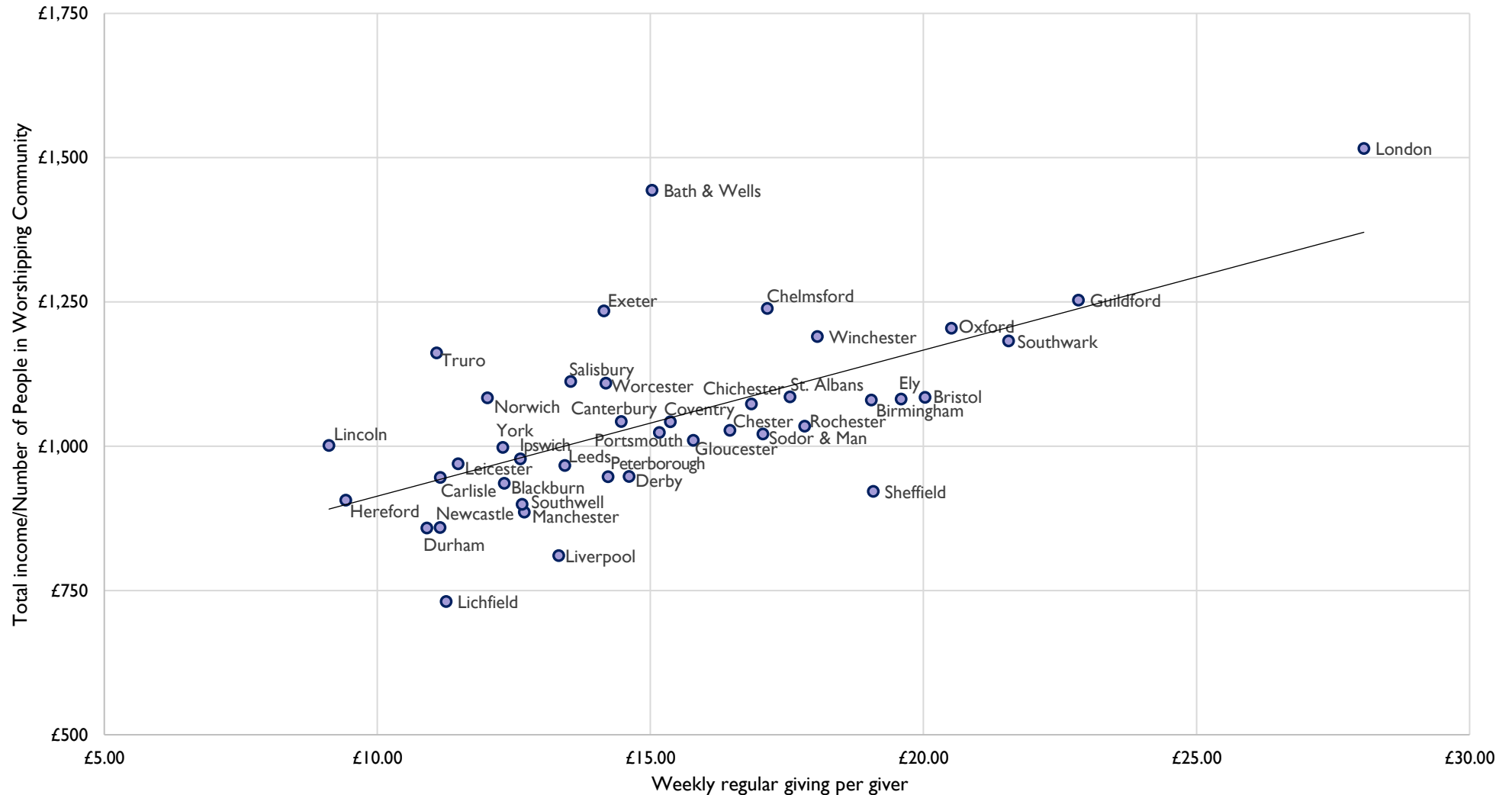
Ref. no.	Diocese	Province	Worshipping Community 2022 <sup>‡</sup>	Total Income/ Worshipping Community 2021 £	Total Income/ Worshipping Community 2022 £	Number of Regular Givers 2021	Number of Regular Givers 2022	Total Regular Giving 2021 £m	% Change 2021 to 2022	Total Regular Giving 2022 £m	Weekly Regular Giving per Giver 2021 £	Weekly Regular Giving per Giver 2022 £	Total parish share paid 2021 £m	% Change 2021 to 2022	Total parish share paid 2022 £m
1	Bath & Wells	C	20,400	1,320	1,440	12,300	11,900	8.9	4%	9.3	14.00	15.00	8.9	2.5%	9.1
2	Birmingham	C	17,500	990	1,080	6,900	6,300	6.2	2%	6.2	17.30	19.00	4.7	1.0%	4.7
3	Blackburn	Y	22,100	890	940	11,200	10,700	6.8	1%	6.8	11.70	12.30	7.7	2.7%	7.9
5	Bristol	C	17,500	1,130	1,080	6,600	6,400	6.8	-2%	6.6	19.60	20.00	5.2	0.1%	5.2
6	Canterbury	C	16,700	1,000	1,040	7,600	7,200	5.6	-3%	5.4	14.00	14.50	6.9	-7.8%	6.3
7	Carlisle	Y	12,800	890	950	7,100	6,500	3.7	1%	3.8	10.00	11.20	4.2	1.6%	4.2
8	Chelmsford	C	36,500	1,050	1,240	15,000	14,000	12.7	-2%	12.5	16.30	17.10	13.7	0.0%	13.7
9	Chester	Y	30,000	930	1,030	14,600	13,500	11.7	-1%	11.5	15.40	16.50	11.2	1.9%	11.4
10	Chichester	C	41,000	1,030	1,070	16,900	16,700	14.6	0%	14.6	16.60	16.90	13.1	4.9%	13.8
11	Coventry	C	15,200	960	1,040	6,800	6,500	5.3	-2%	5.2	15.00	15.40	5.1	-2.0%	5.0
12	Derby	C	14,100	930	950	6,200	5,900	4.5	-1%	4.5	14.00	14.60	4.0	2.5%	4.2
13	Durham	Y	15,300	720	860	7,400	7,000	4.1	-2%	4.0	10.50	10.90	4.4	-0.4%	4.4
14	Ely	C	20,100	1,100	1,080	7,000	7,000	6.8	4%	7.1	18.70	19.60	5.5	1.2%	5.6
15	Exeter	C	21,000	1,150	1,230	11,400	10,800	7.9	0%	7.9	13.30	14.10	8.3	4.1%	8.6
16	Gloucester	C	18,600	1,080	1,010	8,400	8,100	6.7	-1%	6.6	15.30	15.80	6.4	1.2%	6.5
17	Guildford	C	27,400	1,170	1,250	12,100	11,800	14.0	0%	14.0	22.30	22.80	11.5	2.1%	11.8
18	Hereford	C	11,100	870	910	5,100	4,900	2.5	-2%	2.4	9.20	9.40	3.3	1.1%	3.3
19	Leicester	C	14,500	980	970	8,000	7,600	4.6	-2%	4.6	11.20	11.50	3.9	1.4%	4.0
20	Lichfield	C	35,100	670	730	14,500	13,500	8.1	-2%	7.9	10.70	11.30	9.8	-3.2%	9.5
21	Lincoln	C	18,400	900	1,000	7,600	7,400	3.5	1%	3.5	8.80	9.10	3.6	7.3%	3.9
22	Liverpool	Y	23,700	850	810	9,100	8,700	6.1	-2%	6.0	12.90	13.30	6.8	0.8%	6.9
23	London	C	84,700	1,550	1,520	25,300	24,900	35.0	4%	36.4	26.60	28.10	22.4	5.4%	23.6
24	Manchester	Y	22,600	810	890	10,700	10,000	6.9	-5%	6.6	12.40	12.70	5.9	-1.9%	5.8
25	Newcastle	Y	12,300	900	860	6,200	5,800	3.4	-2%	3.4	10.70	11.10	3.9	-1.4%	3.9
26	Norwich	C	19,600	890	1,080	8,200	7,800	5.0	-3%	4.9	11.90	12.00	6.6	0.2%	6.6
27	Oxford	C	54,600	1,110	1,200	24,200	23,700	25.0	1%	25.2	19.90	20.50	19.0	-0.8%	18.8
28	Peterborough	C	17,700	850	950	7,900	7,500	5.7	-3%	5.5	13.80	14.20	6.7	1.0%	6.8
29	Portsmouth	C	12,900	940	1,020	5,400	5,400	4.3	-2%	4.2	15.30	15.20	4.5	0.7%	4.5
31	Rochester	C	27,600	1,030	1,030	10,800	10,300	9.7	-2%	9.6	17.40	17.80	7.9	-3.2%	7.7
32	St. Albans	C	29,700	1,050	1,090	13,800	13,400	12.2	0%	12.2	17.00	17.60	13.0	-0.1%	13.0
33	St. Edmundsbury & Ipswich	C	17,400	1,040	980	7,400	6,900	4.5	1%	4.5	11.70	12.60	5.9	2.9%	6.0
34	Salisbury	C	25,500	1,080	1,110	13,800	13,300	9.0	4%	9.4	12.50	13.50	9.7	3.1%	10.0
35	Sheffield	Y	16,600	920	920	6,200	5,700	6.6	-15%	5.7	20.40	19.10	3.5	2.9%	3.6
36	Sodor & Man	Y	1,400	1,790	1,020	500	500	0.4	2%	0.4	15.80	17.10	0.8	1.1%	0.8
37	Southwark	C	49,700	1,070	1,180	18,500	17,500	19.4	1%	19.7	20.20	21.60	15.7	3.4%	16.3
38	Southwell & Nottingham	Y	17,300	910	900	9,400	9,100	6.0	-1%	6.0	12.30	12.70	5.4	2.8%	5.6
39	Truro	C	10,100	870	1,160	4,400	4,200	2.5	-3%	2.4	11.10	11.10	3.0	5.3%	3.1
41	Winchester	C	23,700	1,080	1,190	10,900	10,700	9.6	4%	10.0	17.10	18.10	8.5	1.9%	8.6
42	Worcester	C	12,100	1,170	1,110	5,500	5,400	4.0	-1%	4.0	14.10	14.20	4.2	-1.6%	4.1
43	York	Y	25,900	960	1,000	10,500	10,500	6.7	0%	6.7	12.30	12.30	6.9	3.6%	7.1
46	Leeds	Y	36,200	920	970	16,500	15,900	11.2	-1%	11.1	13.10	13.40	12.1	3.0%	12.5
<b>Church of England*</b>			<b>966,500</b>	<b>1,040</b>	<b>1,090</b>	<b>418,000</b>	<b>400,700</b>	<b>338.4</b>	<b>0%</b>	<b>338.4</b>	<b>15.60</b>	<b>16.20</b>	<b>313.8</b>	<b>1.4%</b>	<b>318.4</b>

\*Excluding Diocese in Europe and Channel Islands parishes † Figures sourced from Church of England Statistics for Mission 2022

# Parishes' relative Income and Giving 2022 compared by Diocese

In 2022, dividing parishes' total income by the total number of people in their Worshipping Communities gave a national average figure of £1,090 for each person. Generally, this figure is related to the weekly average amount given by regular givers, but there are dioceses "above the line" where income from other sources may have enhanced average income and dioceses "below the line" where the number of regular givers may be relatively small compared to the size of the Worshipping Community.

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 2022\\_Diocesan Totals.xlsx \(live.com\)](#)

These tables show diocesan aggregate versions of Table 3 (Parish Income by Source 2013– 2022), Table 4 (Voluntary Income 2013– 2022), Table 5 (Weekly Regular Giving per Giver and Givers 2013 – 2022) and Table 6 (Parish Expenditure by Use 2013 – 2022). Note that these figures report 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 from public chapels and ministries operating under Bishops’ Mission Orders. Returns are not sought from cathedrals, private or collegiate chapels, or from chaplaincies in the Diocese in Europe, so “Church of England” totals in Tables 14 and 15 do not include reference to Diocese 44 (“Europe”).

The majority of the 2022 Returns of Parish Finance received (93%) 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% of returns received were submitted. 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.

Prior to Autumn 2022, when the deaneries of Guernsey and Jersey were formally attached to the Diocese of Salisbury, arrangements for episcopal jurisdiction and administrative oversight were in transition. Figures for Channel Island parishes had previously been included with those of other mainland English dioceses. To provide consistency when reporting across time and by diocese, 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 2021 and previous years, received after *Parish Finance Statistics 2021* 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 2022 were received from 87% 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* and again for this report, where best estimates of the aggregate position on 2021 and 2022 end-of-year cash and investment balances are shown 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 2022.

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

**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)

**Parish Share:** The contribution made by parishes towards the shared costs of mission and ministry within their diocese, essential for the provision and support of frontline clergy. The 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

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

**Public chapel:** A place other than a parish church or parish place of worship which is open and licensed for public worship, as opposed to a place of worship primarily intended to serve a household or an institution such as a college, school, prison or hospital

**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 2022 and guidance notes



## Return of Parish Finance January to December 2022

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 giving</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 giving	£	£	<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/Net current assets as at 31/12/22		
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	Investment assets as at 31/12/22		
					Name	Date	
					Position	Email or telephone	
E Looking back across 2022, was there any exceptional financial activity affecting movement on cash and investment balances? 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 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. Report monies from <b>sale</b> of buildings or investments in RPF 13	
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 25	



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 necessarily be shown as a separate figure in the financial statements.	
14	Number of regular givers <i>[Combines previous RPF 14 and 15]</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	
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.	New buildings, major alterations and extensions to church or other property, including professional fees	
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/Net current assets as at 31/12/22	Total Restricted and Unrestricted balances as at 31/12/22 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 ( <b>usually = "NET CURRENT ASSETS/(LIABILITIES)"</b> )
32	Investment assets as at 31/12/22	Total Restricted and Unrestricted balances as at 31/12/22 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. Exclude Tangible fixed assets</b>	
E	Additional comments	This box is to report (a) any exceptional circumstances 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	