

Parish Finance Statistics 2024

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Introduction

2024 saw a reversal of the previous year's slight downturn in financial activity. Income and expenditure were both marginally up in real terms although income was still 13% lower and expenditure 15% lower than in 2019. Income continued to exceed expenditure, as it has done every year since 2011. In 2024, income (£1,172 million) exceeded expenditure (£1,116 million) by 4.8%, the highest margin reported since 2015. This contributed to an in-year rise in parishes' cash, deposit and investments of around £100 million, to stand at over £1.8 billion.

Since the pandemic, most income sources have seen rises reversed, or falls accelerated. In 2024, giving income was down 18% on pre-pandemic levels, a real terms reduction of over £110 million. Around 378,000 regular givers gave an average of around £17.50 each week. The number of regular givers continued to fall although there was a steadying in the average weekly real terms value of regular giving per giver. Reduction in regular giving has been partly offset by increased amounts collected at church services, reflecting the introduction of new digital giving methods since the pandemic.

There has been continuing downward pressure on parishes' contributions to diocesan Common Fund. In 2024, these were down 25% compared with 2019 – a real terms reduction over £100 million. More expenditure was required to meet running costs (including utility bills and insurance), which were 7% higher in real terms than in 2019 and 14% higher than in 2015. Less expenditure was available to meet buildings and works costs, with spending down almost 30% - over £70 million in real terms – compared with pre-pandemic levels.

Financial pressures were not evenly spread. The 10% of parishes with the highest income accounted for 47% of total income and was the only group where income from regular giving significantly exceeded amounts contributed to diocesan Common Fund. This group continued to pull away from the others in terms of income generation, capacity to meet funding commitments and financial performance since 2019. These parishes generally have higher levels of surplus income meaning they need proportionately fewer reserves to cover expenditure compared to parishes with lower income. In 2024, while 44% of all parishes reported a deficit, the excess of expenditure over income was proportionately much greater for parishes with lower incomes.

Thanks are due to the thousands of people in parishes and diocesan offices without whose help in compiling and sending in data this report would not have been possible. Their efforts have contributed to a record 90% returns rate and enabled 2024 parish finance statistics to be reported on before the end of 2025.

Alan Piggot

Statistical Researcher

November 2025

Parish Finance Summary

This report contains a national summary of financial activity for Church of England parishes in 2024, as measured through the annual Return of Parish Finance. To provide meaningful comparisons, data from 2004 to 2023 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 previously in transition, were not available for 2024 and to maintain consistency prior year figures have been excluded from this report.

Overview

2024 saw a reversal of the previous year's slight downturn in financial activity. Income and expenditure were both marginally up in real terms although income was still 13% lower and expenditure 15% lower than in 2019. Income continued to exceed expenditure, as it has done every year since 2011. In 2024, income exceeded expenditure by 4.8%, the highest margin reported since 2015 (Figure 1/Table 1).

Total income in 2024 was £1,172 million and the total expenditure was £1,116 million. The largest source of income was giving, which (together with tax recovered) accounted for £614 million. The largest costs were mission and ministry, of which £318 million were met through contributions to diocesan Common Fund (Figure 2).

£951 million (81%) of total income was "unrestricted" and £221 million (19%) was "restricted" for specific purposes. £920 million (82%) of total expenditure was "unrestricted" and £197 million (18%) was "restricted". Contributions to diocesan Common Fund were almost wholly met from unrestricted income. Restricted income included significant amounts from grant funding and legacies and restricted expenditure included significant amounts for buildings and works costs (Figure 3).

Cash and Investment Balances

At the end of 2023, total cash and investment balances (excluding funds held as permanent endowments) were estimated at around £1.8 billion. During 2024, an excess of total income over total expenditure and an overall rise in the value of investments saw an increase of around £100 million, or 5.8%, in total balances. At the end of 2024, around £990 million was held as cash or deposits and £820 million as investments. Despite overall increases in both cash and investment values, the real term value of balances fell by around £150 million in the three years ending 2024 (Table 2/Figure 4).

Income

Annual pre-pandemic income from all sources totalled just under £1.4 billion in real terms until falling sharply in 2020. Since the pandemic, most income sources have seen rises reversed, or falls accelerated. In 2024, giving income was down 18% compared with 2019 – over £100 million in real terms. Trading income was down 13% on pre-pandemic levels, fee income down 21%, tax recovered down 21% and fundraising income down 23%. By contrast, income from investments continued to rise, generating 37% more revenue than in 2019 and 53% more than in 2014. This includes income from investment properties, some of which may previously have been deemed to be generating trading or fundraising income before being recategorised and managed as investments (Figure 5/Table 3).

Voluntary Income

In pandemic year 2020, voluntary income – here including legacies and grants - fell by just 5% in real terms compared with 41% for other sources of income. Since 2020, receipts from each main source of voluntary income (except tax recovered) have increased year-on-year, although due to a challenging inflationary environment total real terms voluntary income was 15% lower in 2024 compared with 2019 (real terms income from other sources was down 10%). Receipts from regular giving – the largest source of voluntary income – continued to lag behind the rate of inflation and were over £100 million lower in real terms than they were in 2015. After 2020, this was partly offset by a significant 44% real term increase (£15 million) in receipts otherwise collected at church services, reflecting the introduction of new digital giving methods since the pandemic. Income from other sources of voluntary income has remained more constant over the ten-year period from 2015, although in 2024 there were real terms increases over 2023 of £6 million, £3 million and £5 million in – respectively – grant income, legacy donations and income from other sources such as special appeals (Figure 6/Table 4).

The average weekly amount given by regular givers has risen in recent years and stood at around £17.50 in 2024. However, 2022 was the first year that saw a decrease in the real terms value (from £18.50 in 2021). There was a smaller decrease in 2023 but the real terms value in 2024 was similar to that of the previous year. In 2024, the number of regular givers fell by around 10,000 to around 378,000. This compares with 538,000 regular givers in 2015 – a reduction of around 30% (Figure 7/Table 5).

Expenditure

Annual pre-pandemic expenditure across all areas totalled around £1.3 billion in real terms until falling sharply in 2020. Since the pandemic, expenditure in most areas has seen rises reversed, or falls accelerated. In 2024, contributions to diocesan Common Fund were over £100 million lower in real terms compared with 2019, a reduction of nearly 25%. Expenditure to meet buildings and works costs fell in real terms by over £70 million, down almost 30% on pre-pandemic levels. Running costs, exceptionally, continued to rise, requiring 7% more spending in 2024 than in 2019 and 14% more than in 2015 (£32 million in real terms). Running costs include utility bills, insurance and governance costs (Figure 8/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 Common Fund. Parishes' total expenditure on mission and ministry, comprising their diocesan Common Fund contributions, mission giving, mission outreach and ministry staff expenses fell in real terms from £575 million in 2015 to £422 million in 2024 – a reduction of 27%. Outreach costs have risen since the pandemic (from £30 million in real terms in 2020 to £30 million in 2024) while parishes' contributions to mission giving have continued to fall (from £63 million in real terms in 2015 to £43 million in 2024) (Figure 9/Table 7).

Parish-level Finance

In 2024, the 10% of parishes with the smallest incomes ("Decile 1") had a median income of £6,200. The 10% of parishes with the highest incomes ("Decile 10") had a median income of £326,900. Between 2019 and 2024, median decile income fell for the lower income Deciles 1 to 5 and rose for the higher income Deciles 7 to 10. The median income for all 12,140 parishes was £45,600 compared with £46,300 in 2019 (or £57,000 in real terms) (Figure 10/Table 8).

In 2024, there were 5,316 parishes where expenditure exceeded income, representing 44% of all parishes. Total decile expenditure exceeded total decile income across the 40% of parishes with the smallest incomes (Deciles 1 to 4), as well as for Decile 7. Total decile income exceeded total decile expenditure for the 30% of parishes with

the highest incomes (Deciles 8 to 10), as well as for Deciles 5 and 6. Generally, the lower the decile, the higher percentage of parishes where expenditure exceeds income. For parishes with the smallest income (“Decile 1”), net decile income represented a 13.6% deficit while for parishes with the highest income (“Decile 10”), net decile income represented an 9% surplus of income over expenditure (Figure 11/Table 9).

In 2024, the 10% of parishes with the highest income (“Decile 10”) accounted for 48% of parishes’ total regular giving (exclusive of tax recovered), with average weekly giving of £26.90 per giver compared with £17.50 for all parishes. This highest income Decile 10 accounted for 32% of all parishes’ total contributions to diocesan Common Fund and was the only decile where total income from regular giving exceeded amounts contributed to Common Fund (Figure 12/Table 10).

In 2024, the 10% of parishes with the highest income (“Decile 10”) spent £504 million to end the year with cash balances of £360 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 79 weeks’ worth of unrestricted expenditure compared with 31 weeks for Decile 10 parishes and 37 weeks for parishes overall (Figure 13/Table 11).

Variation across Dioceses

There is considerable variation between dioceses in parishes’ income, giving, expenditure and amounts paid in parish share. Changes between 2023 and 2024 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 2024, there were 39 dioceses where parishes’ total income exceeded parishes total expenditure compared with 36 in 2023. There were 2 dioceses where parishes’ total expenditure exceeded their total income compared with 5 in 2023 (Table 12).

In 2024, dividing parishes’ total income by the total number of people in their Worshipping Communities gave a national average figure of £1,180 for each person. However, the figure for individual dioceses varied from less than £850 to over £1,700 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 13 and Figure 14).

Twenty Year Overview

In 2024, income and expenditure saw rises that slightly outstripped the rate of inflation, reversing real terms falls in 2023.

Figure 1: Income and Expenditure 2004 - 2024

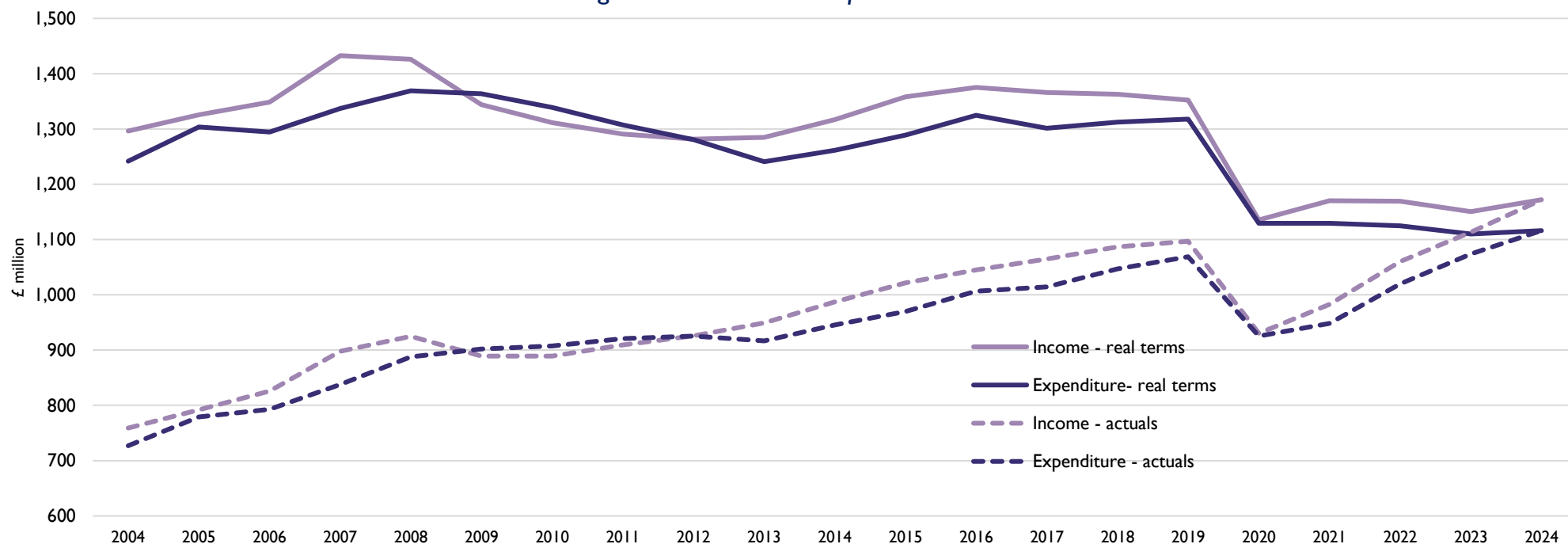


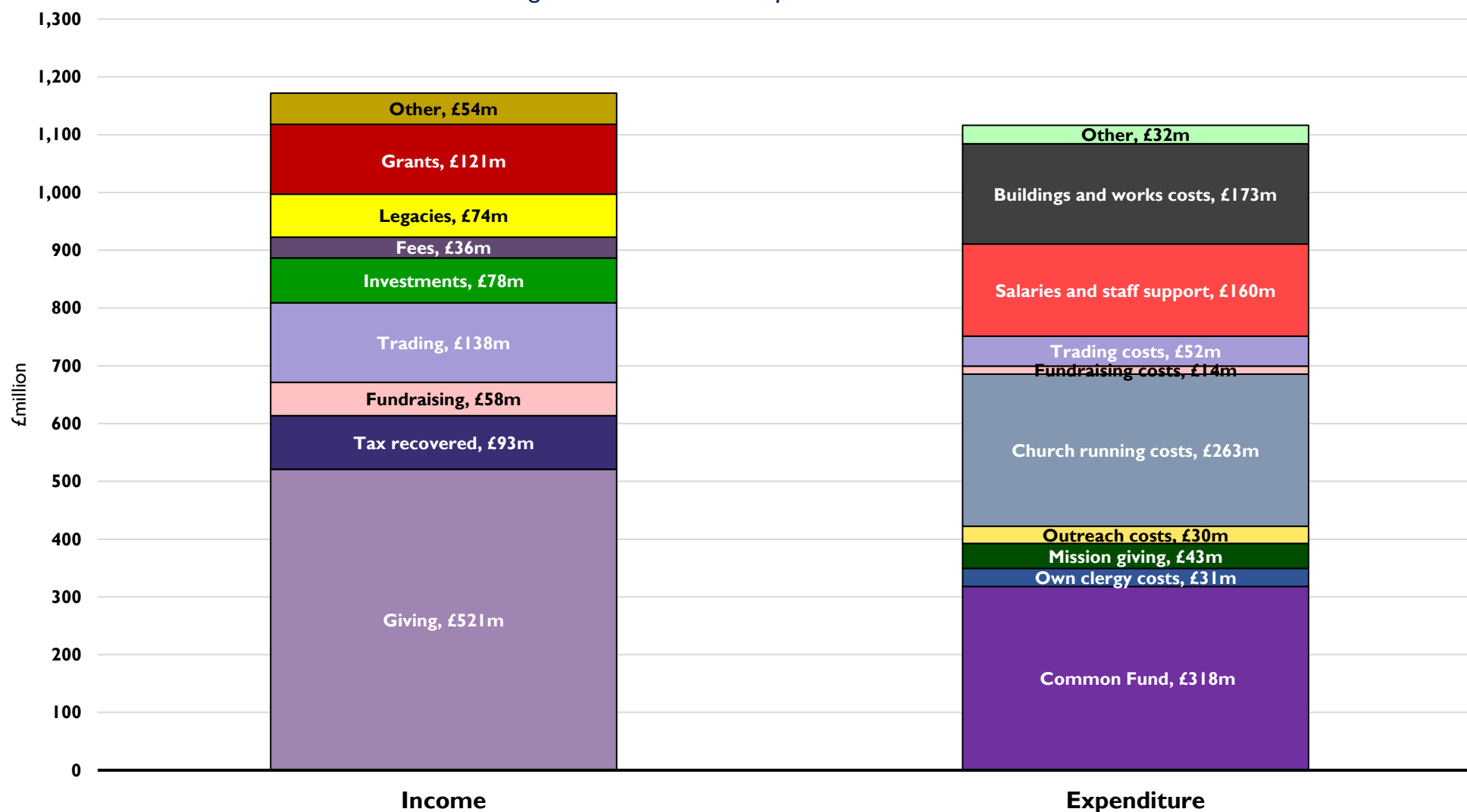
Table 1: Income and Expenditure
2004 - 2024

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Income - real terms (2024) £m	1,297	1,326	1,349	1,433	1,426	1,344	1,312	1,291	1,282	1,285	1,317	1,358	1,375	1,366	1,363	1,352	1,136	1,170	1,169	1,150	1,172
Expenditure- real terms (2024) £m	1,242	1,304	1,295	1,337	1,369	1,364	1,339	1,308	1,281	1,241	1,261	1,289	1,325	1,301	1,312	1,318	1,129	1,129	1,125	1,110	1,116
Net income - real terms (2024) £m	55	22	54	96	57	-20	-27	-17	1	44	56	69	51	65	50	35	6	41	44	40	56
Income - actuals £m	759	792	826	898	925	889	889	909	926	949	987	1,022	1,045	1,065	1,087	1,097	930	983	1,060	1,113	1,172
Expenditure - actuals £m	727	779	793	838	888	902	908	921	925	917	945	970	1,007	1,014	1,047	1,069	925	948	1,020	1,074	1,116
Net income - actuals £m	32	13	33	60	37	-13	-19	-12	0	32	42	52	39	50	40	28	5	34	40	39	56
Net income as % of income	4.2%	1.6%	4.0%	6.7%	4.0%	-1.5%	-2.1%	-1.3%	0.0%	3.4%	4.2%	5.1%	3.7%	4.7%	3.7%	2.6%	0.6%	3.5%	3.8%	3.5%	4.8%

2024 Overview

In 2024 total income was £1,172 million and the total expenditure was £1,116 million. The largest source of income was giving, which (together with tax recovered) accounted for £614 million. The largest costs were mission and ministry, of which £318 million were met through contributions to diocesan Common Fund.

Figure 2: Income and Expenditure 2024



2024 Overview: Unrestricted and Restricted Funding

£951 million (81%) of total income was “unrestricted” and £221 million (19%) was “restricted” for specific purposes. £920 million (82%) of total expenditure was “unrestricted” and £197 million (18%) was from dedicated “restricted” funding. Over half of this “restricted” expenditure (£109 million) was for buildings and capital costs.

Figure 3a: Unrestricted Income and Expenditure 2024

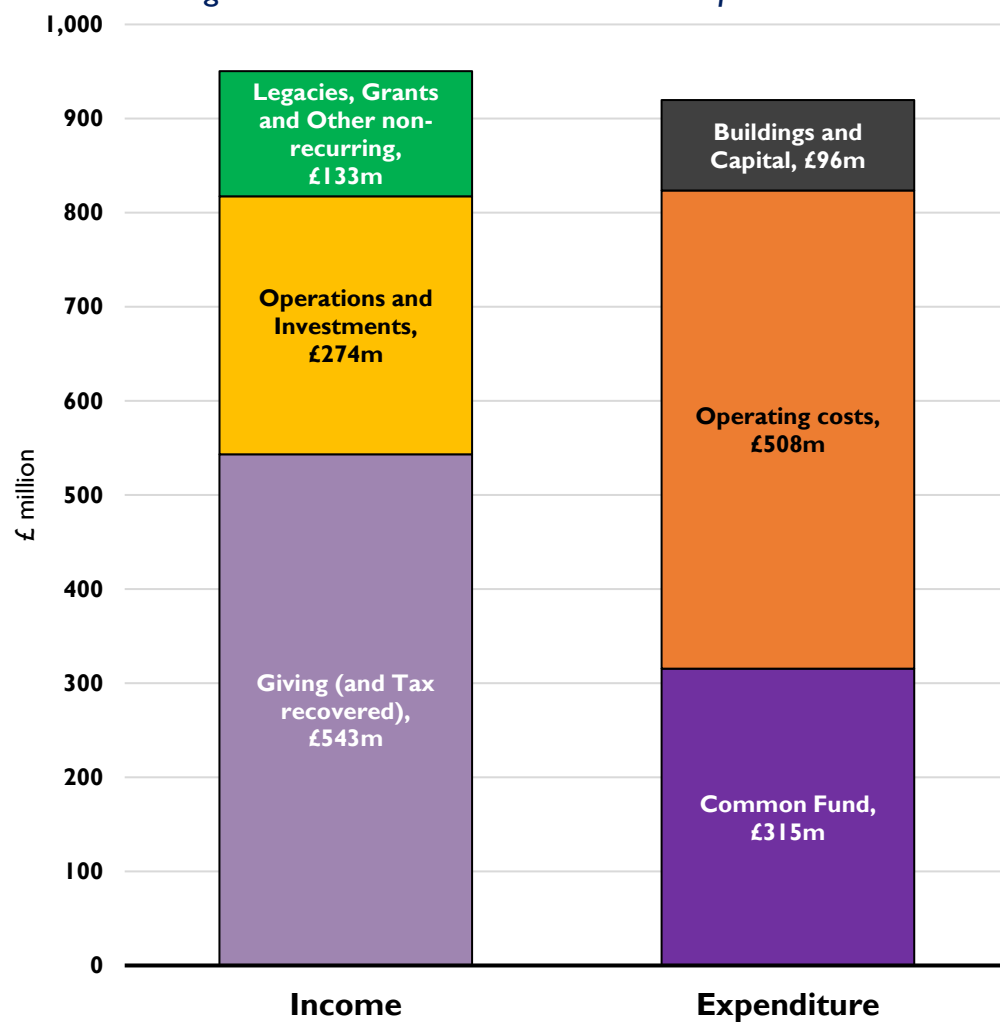
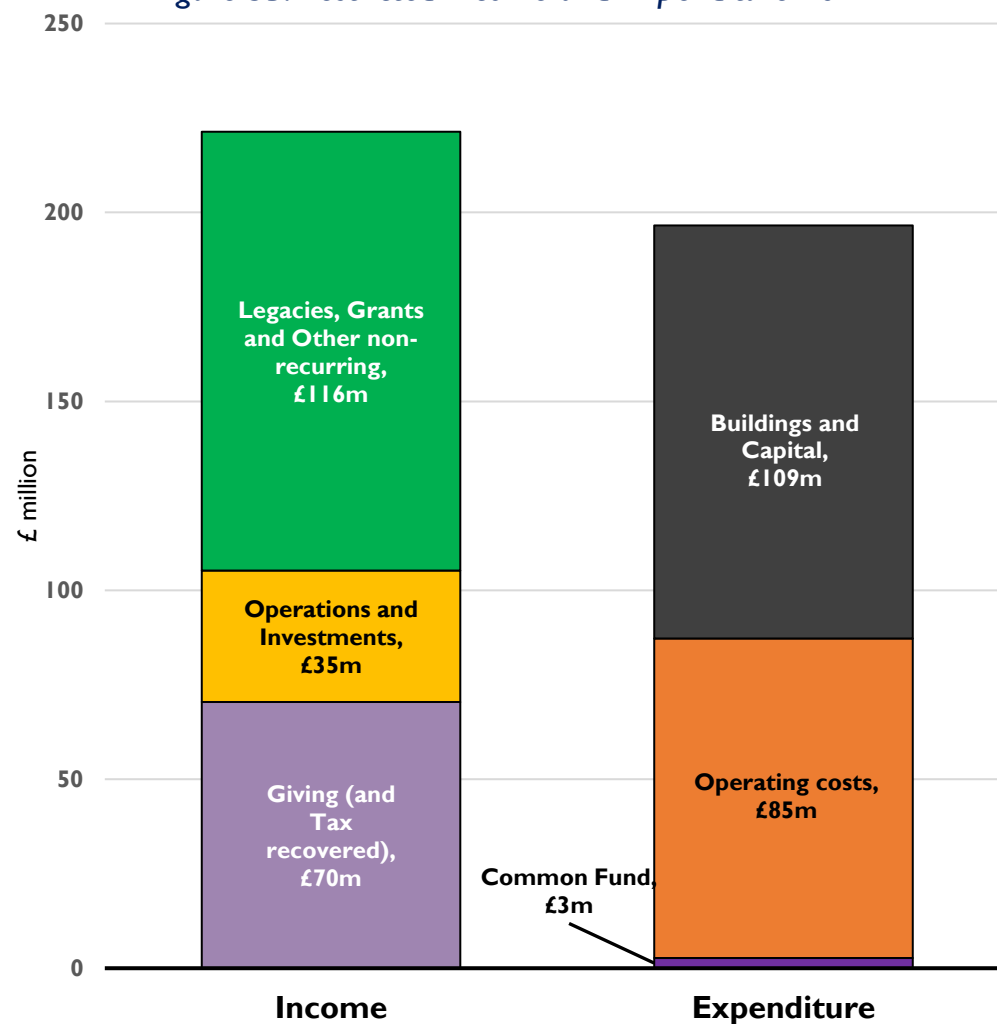


Figure 3b: Restricted Income and Expenditure 2024



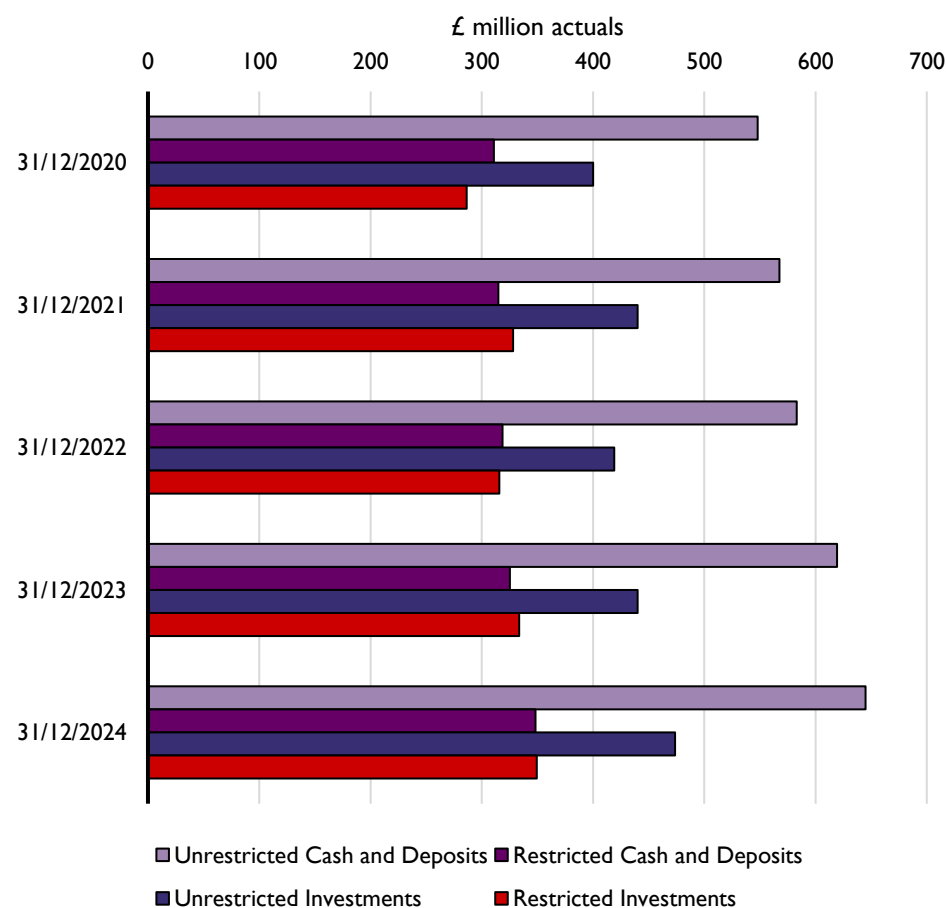
Cash and Investment Balances 2020 – 2024

Total cash and deposit balances increased each year since 2020 to around £990 million at the end of 2024. Over the same period, the quoted value of investments rose to around £823 million. Despite overall increases in cash and investment values, total real terms values fell from £2 billion to £1.8 billion in the three years ending 2024.

Table 2: Cash and Investment Balances 2020 - 2024

(£m actuals)			Cash & Deposits	Investments	Total	Total £m real terms
Balances 31/12/20			859	686	1,545	1,886
Income 2021	983					
Less Expenditure 2021	948					
Excess of Income over Expenditure		34				
Adjust to restate as Cashflow		-11				
In-year movements 2021			24	82	105	
Balances 31/12/21			882	768	1,651	1,966
Income 2022	1,060					
Less Expenditure 2022	1,020					
Excess of Income over Expenditure		40				
Adjust to restate as Cashflow		-21				
In-year movements 2022			19	-33	-14	
Balances 31/12/22			902	735	1,637	1,805
Income 2023	1,113					
Less Expenditure 2023	1,074					
Excess of Income over Expenditure		39				
Adjust to restate as Cashflow		4				
In-year movements 2023			43	39	81	
Balances 31/12/23			945	774	1,718	1,776
Income 2024	1,172					
Less Expenditure 2024	1,116					
Excess of Income over Expenditure		56				
Adjust to restate as Cashflow		-7				
In-year movements 2024			49	50	99	
Balances 31/12/24			993	823	1,817	1,817

Figure 4: Cash and Investment Balances 2020 - 2024



Income Ten Year Overview 2015 – 2024

Income from all sources totalled over £1.3 billion in real terms until falling in 2020. Since the pandemic, most income sources have seen rises reversed, or falls accelerated. Giving income fell by over £110 million in real terms and in 2024 was down 18% on pre-pandemic levels.

Figure 5a: Parish Income by Source 2015–24 (£m real terms 2024)

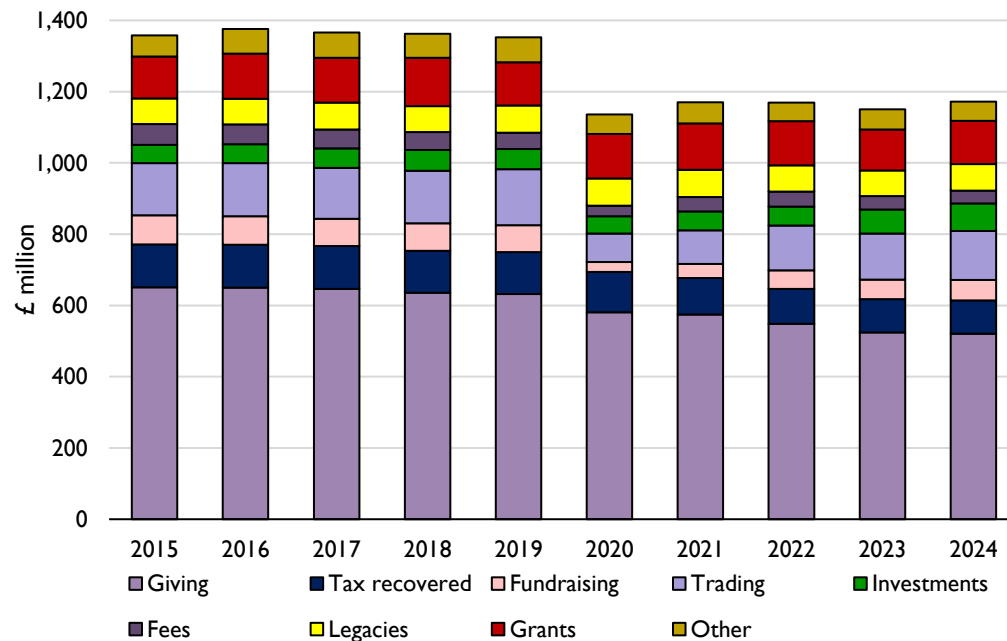


Figure 5b: Change 2015 - 2024 (£m real terms 2024)

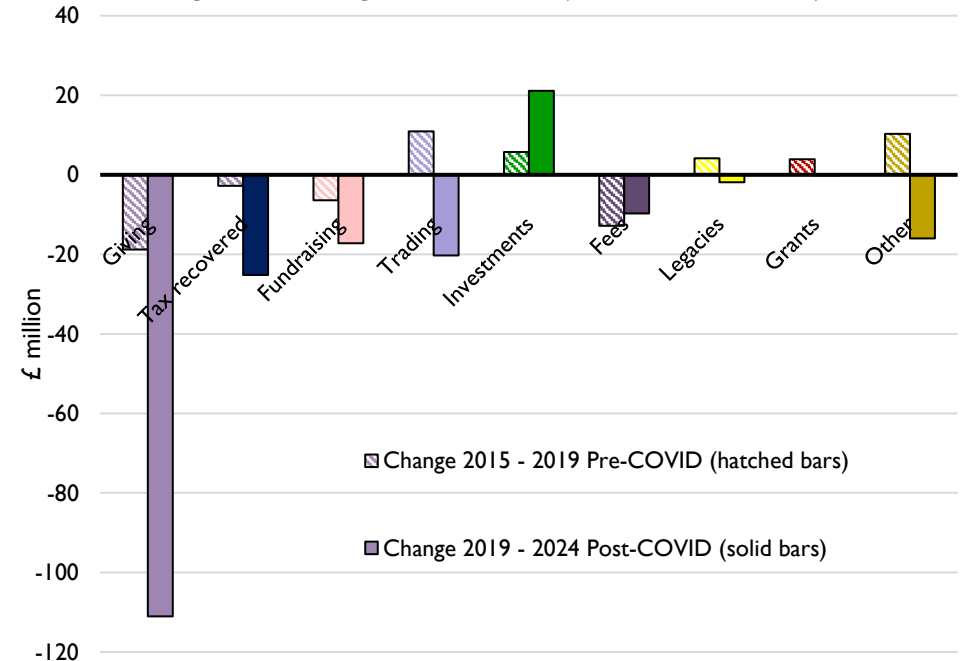


Table 3a: Income by Source 2015 – 2024 (£m real terms 2024)

	Giv ing	Tax	Fund r'sing	Trad ing	Inves tm'ts	Fees	Lega cies	Gran ts	Othe r	Total
2015	650.7	120.8	81.4	147.0	50.7	58.6	72.2	117.1	59.6	1,358.0
2016	649.8	120.5	80.4	148.4	53.4	55.3	72.4	126.3	68.9	1,375.4
2017	646.1	120.8	76.1	142.7	55.5	52.4	76.0	125.2	71.1	1,365.8
2018	635.4	117.9	77.5	146.8	58.9	50.4	72.3	135.9	67.7	1,362.7
2019	631.9	118.0	74.9	157.9	56.4	45.7	76.4	121.0	69.9	1,352.2
2020	581.0	112.9	27.5	80.3	48.9	28.9	76.8	124.7	54.6	1,135.5
2021	574.4	102.9	39.4	94.0	53.2	40.2	77.0	130.0	59.5	1,170.4
2022	548.4	98.2	51.7	125.5	53.8	41.9	73.9	123.3	52.5	1,169.2
2023	524.0	93.6	54.5	129.6	67.2	38.3	71.7	114.9	56.6	1,150.4
2024	520.9	92.8	57.7	137.6	77.5	36.0	74.5	120.9	53.9	1,171.9

Table 3b: Change 2015 – 2024 (£m real terms 2024)

	2015	Change 2015- 2019	2019	Change 2019- 2024	2024	Change 2015- 2024
Giving	650.7	-18.8	-2.9%	631.9	-111.1	-17.6%
Tax recovered	120.8	-2.8	-2.3%	118.0	-25.2	-21.4%
Fundraising	81.4	-6.4	-7.9%	74.9	-17.2	-23.0%
Trading	147.0	10.9	7.4%	157.9	-20.3	-12.8%
Investments	50.7	5.7	11.3%	56.4	21.1	37.4%
Fees	58.6	-12.8	-21.9%	45.7	-9.7	-21.2%
Legacies	72.2	4.2	5.8%	76.4	-1.9	-2.5%
Grants	117.1	3.9	3.3%	121.0	-0.1	-0.1%
Other	59.6	10.3	17.3%	69.9	-16.0	-22.9%
Total	1,358.0	-5.8	-0.4%	1,352.2	-180.4	-13.3%

Voluntary Income Ten Year Overview 2015 – 2024

In 2024, regular giving matched actual levels received in previous years but failed to increase with inflation, contributing to a £60 million real terms reduction compared with 2020. This was partly offset by a £16 million rise in collections taken at church services, reflecting the introduction of new digital giving methods since the pandemic.

Figure 6a: Voluntary Income 2015 - 2024 - actuals

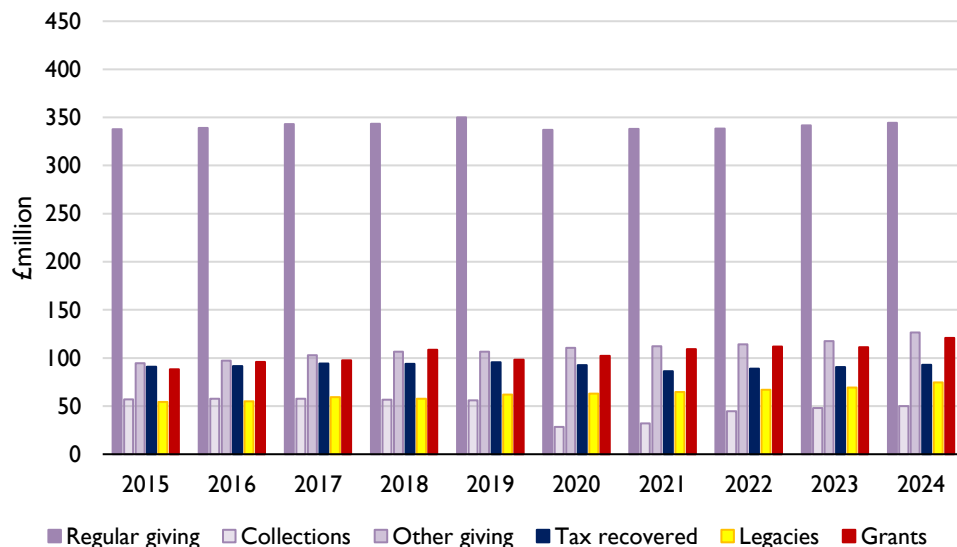


Figure 4b: Voluntary Income 2015 - 2024- real terms

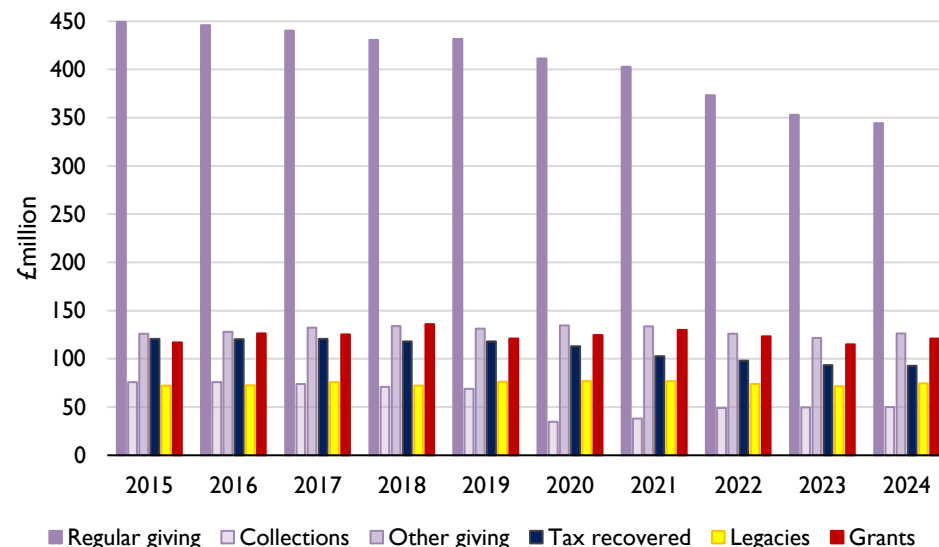


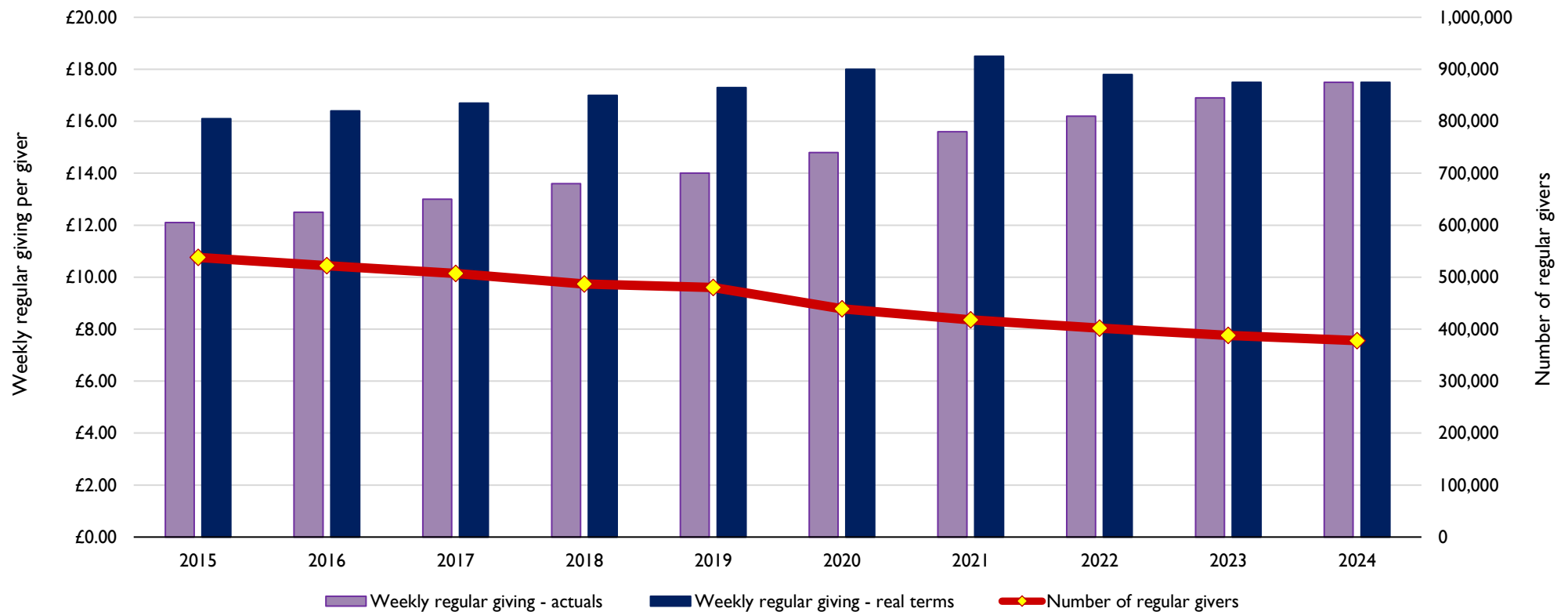
Table 4: Voluntary Income 2015 – 2024

	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
2015	337.9	449.0	57.1	75.8	94.7	125.8	90.9	120.8	54.3	72.2	88.1	117.1	723.0	960.8
2016	338.9	446.0	57.6	75.7	97.4	128.1	91.5	120.5	55.0	72.4	96.0	126.3	736.4	969.0
2017	343.0	440.1	57.5	73.8	103.0	132.2	94.2	120.8	59.2	76.0	97.6	125.2	754.7	968.1
2018	343.5	430.7	56.6	70.9	106.7	133.8	94.0	117.9	57.6	72.3	108.4	135.9	766.9	961.5
2019	350.0	431.5	56.0	69.0	106.6	131.4	95.7	118.0	61.9	76.4	98.1	121.0	768.4	947.3
2020	337.2	411.5	28.5	34.8	110.4	134.7	92.5	112.9	62.9	76.8	102.2	124.7	733.7	895.3
2021	338.2	402.7	32.0	38.1	112.1	133.5	86.4	102.9	64.6	77.0	109.1	130.0	742.4	884.1
2022	338.4	373.2	44.6	49.2	114.3	126.0	89.0	98.2	67.0	73.9	111.8	123.3	765.1	843.9
2023	341.6	353.0	47.9	49.5	117.6	121.5	90.6	93.6	69.4	71.7	111.2	114.9	778.2	804.2
2024	344.4	344.4	50.0	50.0	126.5	126.5	92.8	92.8	74.5	74.5	120.9	120.9	809.0	809.0

Regular Giving Ten Year Overview 2015 – 2024

The average weekly amount given by regular givers has risen each year to stand at around £17.50 but 2022 was the first year that saw a decrease in the real terms value. There was a smaller real terms decrease in 2023. The number of regular givers has fallen each year to stand at around 378,000 in 2024 compared with 538,000 in 2015.

Figure 7: Weekly regular Giving and Givers 2015 - 2024



*Table 5: Weekly regular Giving per Giver and Givers
2015 – 2024*

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Weekly regular giving per giver (actuals)	£12.10	£12.50	£13.00	£13.60	£14.00	£14.80	£15.60	£16.20	£16.90	£17.50
Weekly real terms regular giving per giver	£16.10	£16.40	£16.70	£17.00	£17.30	£18.00	£18.50	£17.80	£17.50	£17.50
Number of regular givers	538,000	522,000	507,000	487,000	480,000	439,000	418,000	402,000	388,000	378,000

Expenditure Ten Year Overview 2015 – 2024

Expenditure totalled over £1.2 billion in real terms until falling in 2020. In 2024, contributions to diocesan Common Fund to meet the cost of mission and ministry were down £104 million, or 25%, compared with pre-pandemic levels while expenditure on buildings and works projects was down £72 million, or 29%.

Figure 8a: Expenditure by Use 2015 – 2024 (£m real terms 2024)

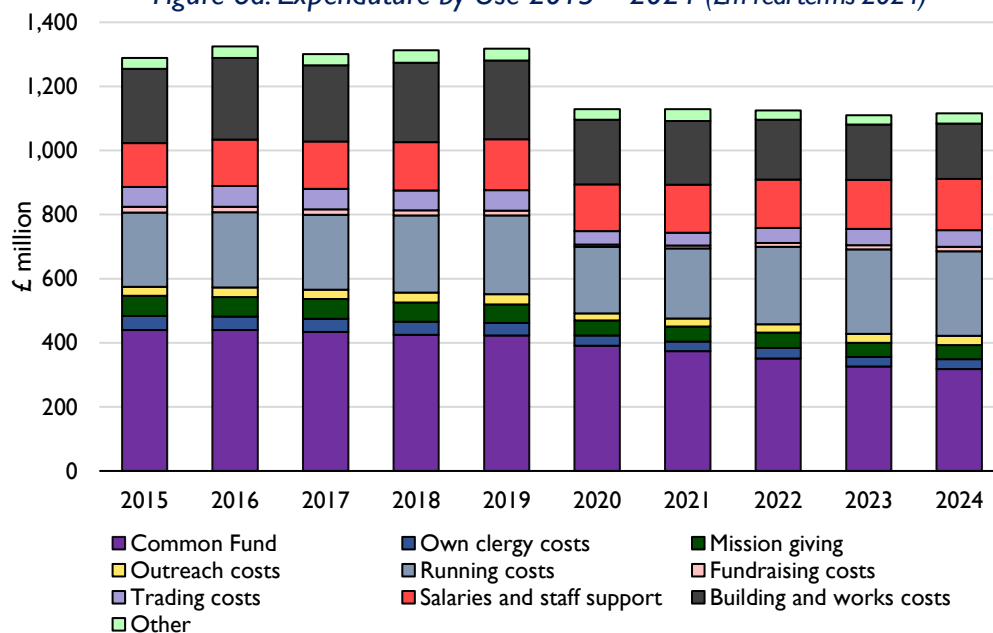


Figure 8b: Change 2015 – 2024 (£m real terms 2024)

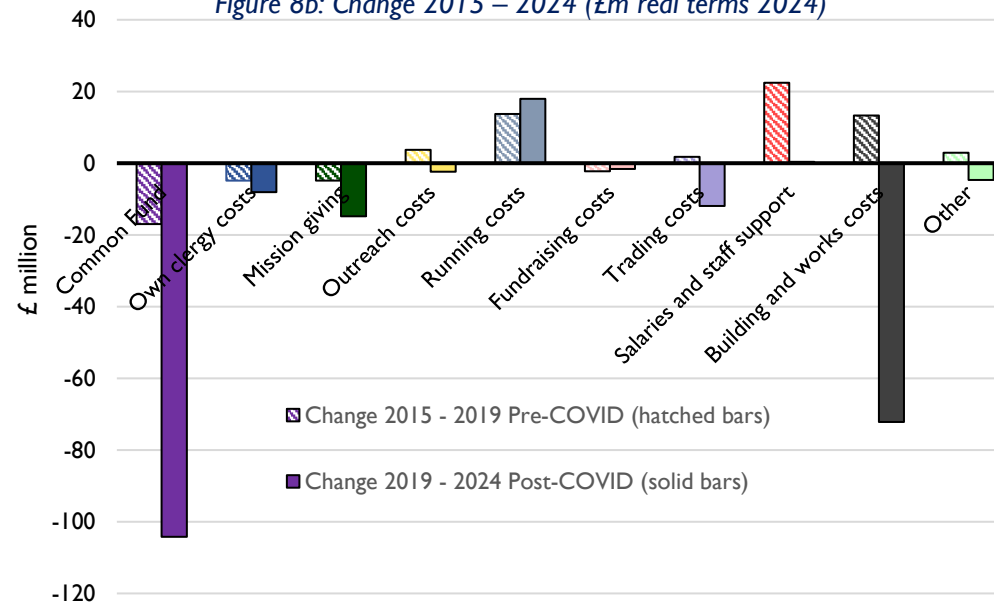


Table 6a: Expenditure by Use 2015 – 2024 (£m real terms 2024)

	Common Fund	Own clergy	Mission giving	Outreach costs	Running costs	Fundraising costs	Trading costs	Salaries/staff	Buildings/works	Other	Total
2015	439.4	44.0	63.0	28.4	231.5	17.8	62.0	136.7	232.3	33.7	1,288.8
2016	440.2	41.1	60.9	30.7	234.0	17.2	64.9	144.6	255.4	35.5	1,324.6
2017	433.4	41.5	61.6	29.3	233.5	17.4	63.2	148.5	237.6	35.4	1,301.3
2018	425.2	40.6	60.2	31.1	240.4	15.8	62.4	150.9	246.8	39.1	1,312.5
2019	422.3	39.2	58.1	32.1	245.2	15.6	63.8	159.2	245.6	36.6	1,317.7
2020	391.0	31.6	47.0	22.0	207.7	7.4	41.2	146.6	201.1	33.5	1,129.2
2021	373.6	30.3	47.0	24.6	218.8	9.3	39.5	150.5	198.6	37.4	1,129.5
2022	350.9	32.8	48.1	26.1	241.3	12.4	46.9	150.9	186.3	29.3	1,124.9
2023	325.8	29.8	44.5	27.8	263.5	13.3	51.0	152.3	173.1	28.9	1,110.1
2024	318.1	31.1	43.3	29.7	263.2	13.9	51.9	159.5	173.5	31.9	1,116.2

Table 6b: Change 2015 – 2024 (£m real terms 2024)

	2015	Change 2015-2019		2019	Change 2019-2024		2024	Change 2015-2024	
Common Fund	439.4	-17.0	-3.9%	422.3	-104.2	-24.7%	318.1	-121.2	-27.6%
Own clergy	44.0	-4.9	-11.0%	39.2	-8.1	-20.6%	31.1	-12.9	-29.4%
Mission giving	63.0	-4.9	-7.7%	58.1	-14.8	-25.5%	43.3	-19.7	-31.2%
Outreach costs	28.4	3.7	13.2%	32.1	-2.4	-7.4%	29.7	1.4	4.8%
Running costs	231.5	13.7	5.9%	245.2	18.0	7.3%	263.2	31.7	13.7%
Fundraising costs	17.8	-2.3	-12.6%	15.6	-1.6	-10.4%	13.9	-3.9	-21.7%
Trading costs	62.0	1.8	2.9%	63.8	-11.9	-18.7%	51.9	-10.2	-16.4%
Salaries/staff	136.7	22.4	16.4%	159.2	0.4	0.2%	159.5	22.8	16.7%
Buildings/works	232.3	13.3	5.7%	245.6	-72.2	-29.4%	173.5	-58.9	-25.3%
Other	33.7	2.9	8.7%	36.6	-4.7	-12.8%	31.9	-1.7	-5.2%
Total	1,288.8	28.9	2.2%	1,317.7	-201.5	-15.3%	1,116.2	-172.6	-13.4%

Expenditure on Mission and Ministry 2015 – 2024

Expenditure on mission and ministry, comprising contributions to diocesan Common Fund, costs of own clergy, mission giving, and mission outreach costs fell 27% in real terms from £575 million in 2015 to £422 million in 2024. Mission giving fell by 31% in real terms over this period.

Figure 9a: Mission and Ministry 2015- 2024 actuals

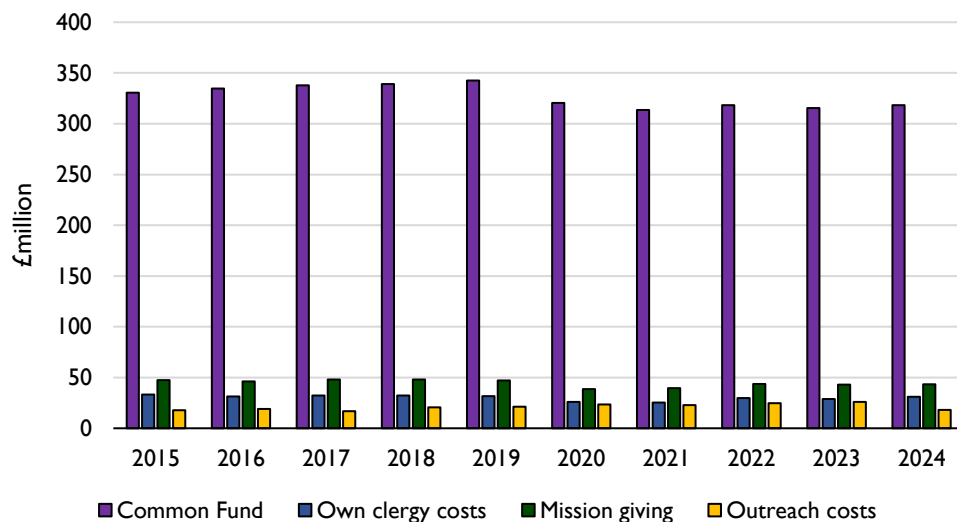


Figure 9b: Mission and Ministry 2015 - 2024 - real terms

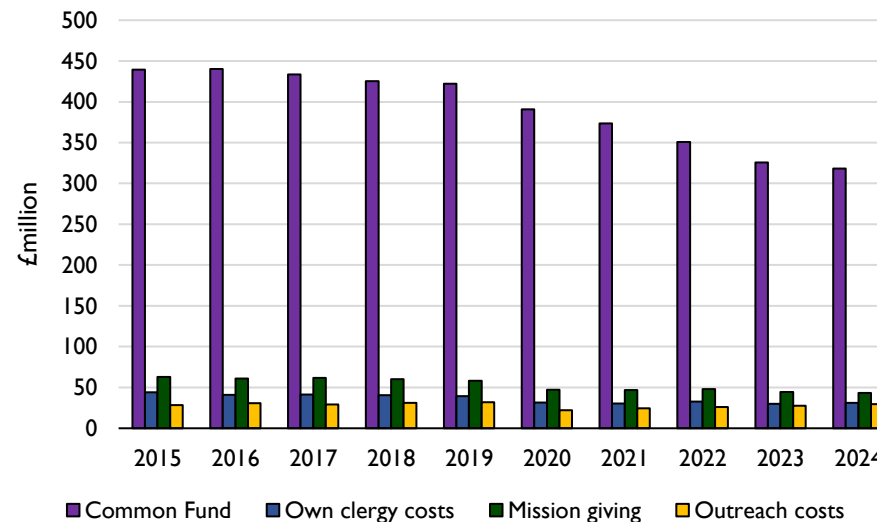


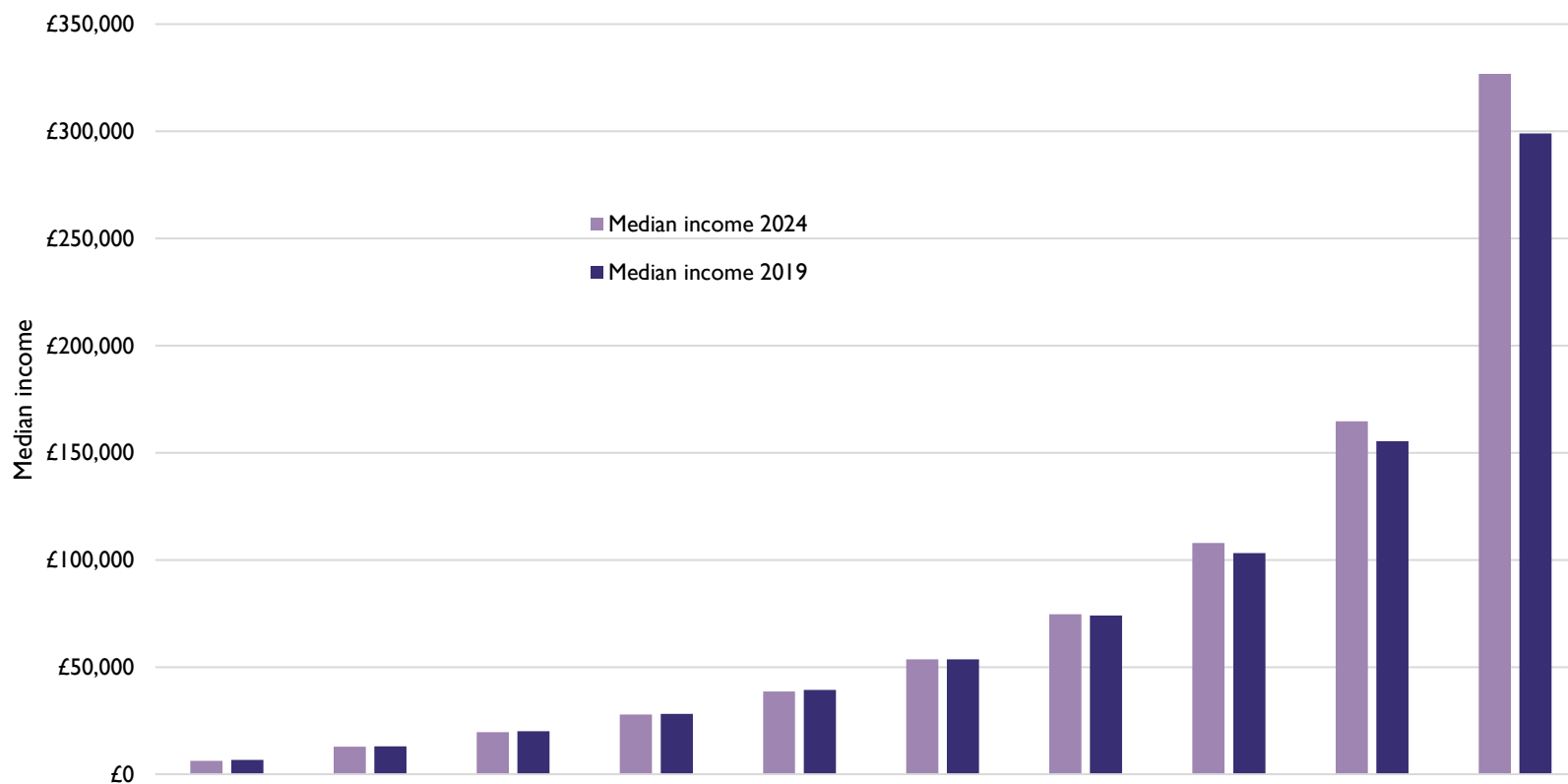
Table 7: Expenditure on Mission and Ministry 2015 – 2024

	Common Fund		Own clergy costs		Mission giving		Outreach costs		Total	
	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
2015	330.6	439.4	33.1	44.0	47.4	63.0	21.3	28.4	432.4	574.7
2016	334.5	440.2	31.3	41.1	46.3	60.9	23.4	30.7	435.4	572.9
2017	337.8	433.4	32.3	41.5	48.0	61.6	22.9	29.3	441.0	565.8
2018	339.1	425.2	32.4	40.6	48.0	60.2	24.8	31.1	444.3	557.0
2019	342.6	422.3	31.8	39.2	47.1	58.1	26.0	32.1	447.5	551.7
2020	320.4	391.0	25.9	31.6	38.5	47.0	18.1	22.0	402.9	491.7
2021	313.7	373.6	25.5	30.3	39.4	47.0	20.6	24.6	399.2	475.4
2022	318.2	350.9	29.8	32.8	43.6	48.1	23.6	26.1	415.2	457.9
2023	315.3	325.8	28.8	29.8	43.1	44.5	26.9	27.8	414.0	427.9
2024	318.1	318.1	31.1	31.1	43.3	43.3	29.7	29.7	422.3	422.3

Parish-level Finance – Income by Decile 2024 compared with 2019

In 2024 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 £326,900. There were 1,214 parishes in each decile. Between 2019 and 2024, total decile income fell for the lower Deciles 1 to 5 and rose for the higher Deciles 7 to 10.

Figure 10/Table 8: Parish Income 2024 - median per decile compared with 2019

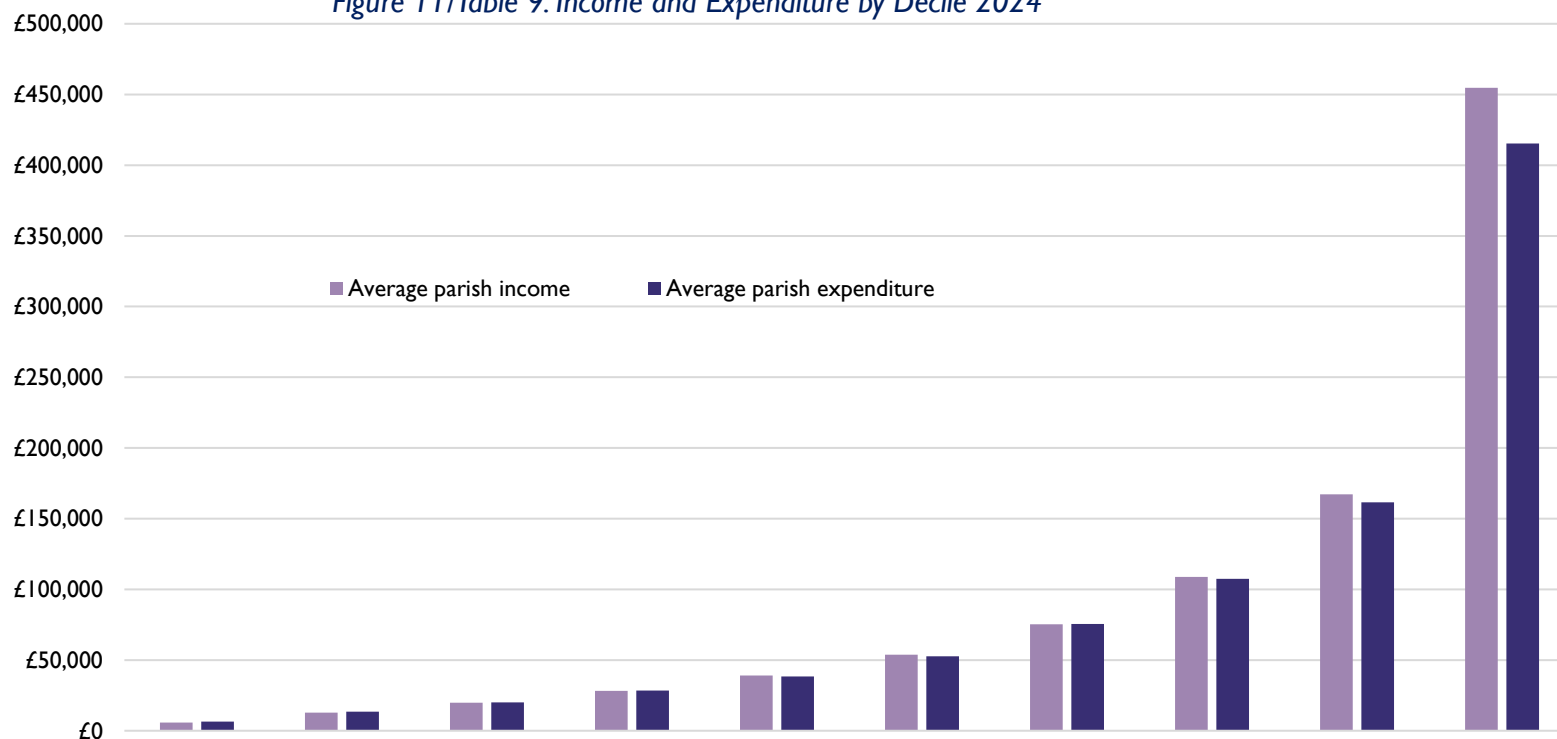


Decile: 1 = Smallest 10% of parishes	1	2	3	4	5	6	7	8	9	10	All parishes
Lowest income 2024 £	Note 1	9,700	16,100	23,700	33,400	45,600	62,700	89,700	131,100	216,400	Note 1
Median income 2024 £ (shown in graph)	6,200	12,900	19,600	27,900	38,600	53,600	74,600	107,900	164,700	326,900	45,600
Median income 2019 £ (shown in graph)	6,700	13,000	20,000	28,200	39,300	53,600	74,000	103,200	155,400	299,000	46,300
Highest income 2024 £	9,700	16,100	23,700	33,400	45,600	62,700	89,700	131,100	216,300	Note 2	Note 2
Median income % change 2019 - 2024	-7.7%	-0.8%	-2.2%	-1.0%	-1.7%	0.0%	0.7%	4.5%	6.0%	9.3%	-1.5%
Note 1: A very small number of parishes conjoined in a wider benefice are accounted no independent income						Note 2: There were 58 parishes with annual income of over £1 million					

Parish-level Finance – Income and Expenditure by Decile 2024

In 2024, expenditure exceeded income for the four Deciles comprising the 40% of parishes with the lowest incomes and income exceeded expenditure for the three Deciles comprising the 30% of parishes with the highest incomes. Generally, the lower the decile, the higher percentage of parishes where expenditure exceeds income.

Figure 11/ Table 9: Income and Expenditure by Decile 2024



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)	7.0 (1%)	15.7 (1%)	24.0 (2%)	34.2 (3%)	47.4 (4%)	65.2 (6%)	91.4 (8%)	132.0 (11%)	203.0 (17%)	552.1 (47%)	1,171.9 (100%)
Total decile expenditure £m (% of all parish exp.)	8.0 (1%)	16.3 (1%)	24.4 (2%)	34.6 (3%)	46.7 (4%)	64.0 (6%)	91.6 (8%)	130.4 (12%)	196.1 (18%)	504.2 (45%)	1,116.2 (100%)
Net decile income £m	-1.0	-0.7	-0.4	-0.4	0.7	1.3	-0.2	1.6	7.0	47.8	55.7
Net decile income as % of total decile income	-13.6%	-4.3%	-1.7%	-1.2%	1.4%	2.0%	-0.2%	1.2%	3.4%	8.7%	4.8%
Number of parishes "in deficit" (% of each decile)	597 (49%)	571 (47%)	538 (44%)	532 (44%)	519 (43%)	516 (43%)	556 (46%)	520 (43%)	510 (42%)	457 (38%)	5,316 (44%)
Average parish income £ (shown in graph)	5,800	12,900	19,700	28,200	39,000	53,700	75,400	108,700	167,200	454,700	96,500
Average parish expenditure £ (shown in graph)	6,600	13,400	20,100	28,500	38,500	52,700	75,600	107,400	161,500	415,300	92,000
Average parish net income £	-800	-600	-300	-300	600	1,100	-200	1,300	5,700	39,400	4,600

Parish-level Finance – Regular Giving and Common Fund Contributions by Decile 2024

In 2024, the highest 10% of parishes by income (“Decile 10”) accounted for 48% of parishes’ total regular giving with weekly regular giving of £26.90 per giver compared with £17.50 for all parishes. This was the only decile where total income from regular giving exceeded the total amount contributed to diocesan Common Fund.

Figure 12/Table 10: Regular Giving and Parish Share per Decile 2024

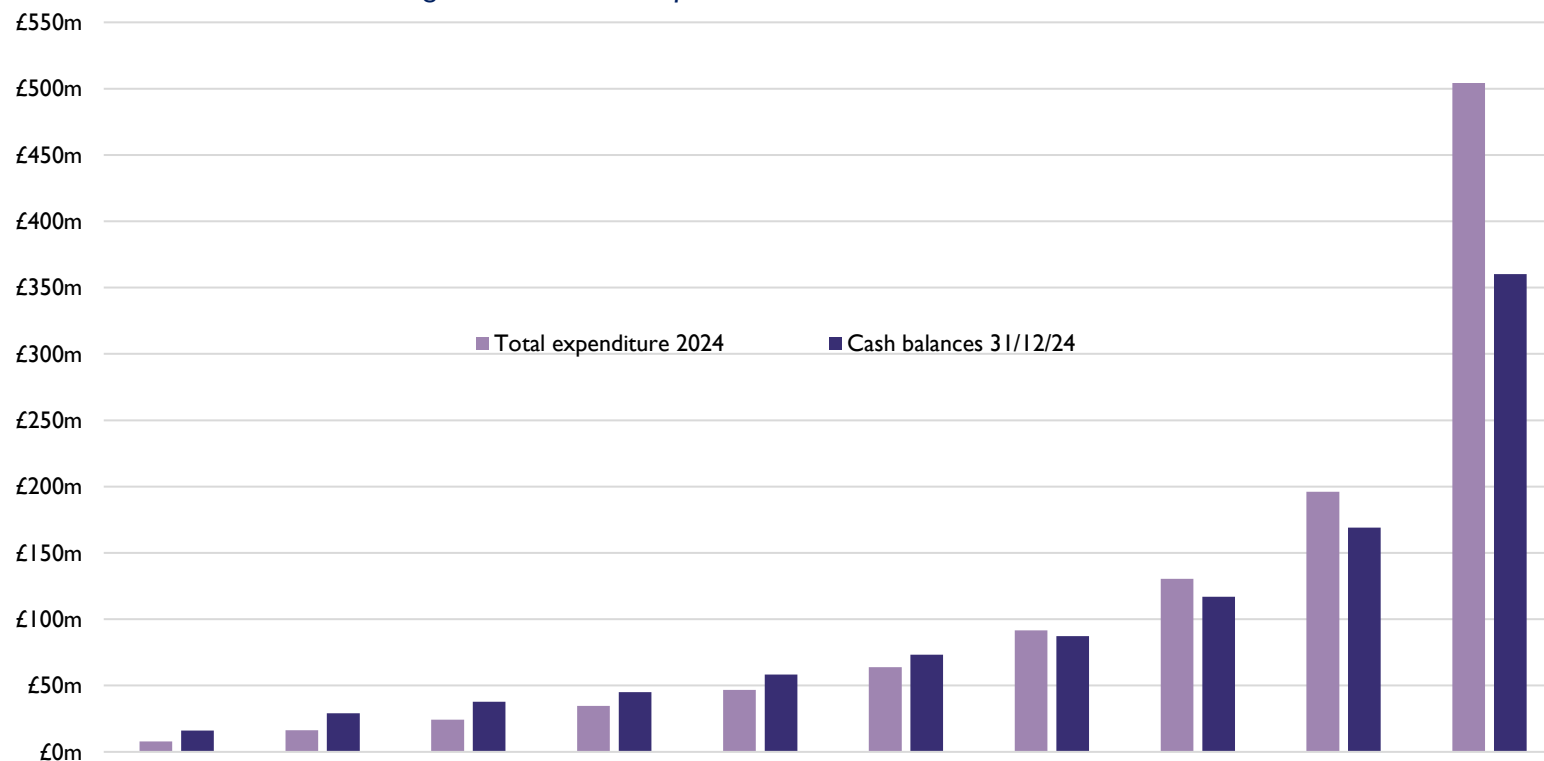


Decile: 1 = Smallest 10% of parishes	1	2	3	4	5	6	7	8	9	10	All parishes
Total decile regular giving £m	1.5	3.8	6.1	9.0	13.0	18.6	26.6	38.6	60.8	166.3	344.4
% of total regular giving (all parishes)	0.4%	1.1%	1.8%	2.6%	3.8%	5.4%	7.7%	11.2%	17.7%	48.3%	100.0%
Total decile parish share contribution £m	2.7	5.9	8.9	12.3	17.0	24.0	32.9	46.4	65.1	102.9	318.1
% of total parish share contributions (all parishes)	0.9%	1.9%	2.8%	3.9%	5.3%	7.5%	10.3%	14.6%	20.5%	32.3%	100.0%
Total number of regular givers	5,100	10,700	14,300	18,200	23,500	30,800	38,900	50,300	67,000	118,700	377,500
% of all regular givers	1.4%	2.8%	3.8%	4.8%	6.2%	8.2%	10.3%	13.3%	17.7%	31.4%	100.0%
Decile weekly regular giving per giver £	5.60	6.80	8.30	9.50	10.70	11.60	13.20	14.80	17.50	26.90	17.50

Parish-level Finance – Expenditure and Year-End Balances by Decile 2024

In 2024, the highest 10% of parishes by income (“Decile 10”) spent £504 million to end the year with cash balances of £360 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 79 weeks’ worth of unrestricted expenditure.

Figure 13/Table 11: Expenditure and Year-End Balances 2024



Decile: 1 = Smallest 10% of parishes	1	2	3	4	5	6	7	8	9	10	All parishes
Total decile expenditure £m	8.0	16.3	24.4	34.6	46.7	64.0	91.6	130.4	196.1	504.2	1,116.2
% of total expenditure (all parishes)	0.7%	1.5%	2.2%	3.1%	4.2%	5.7%	8.2%	11.7%	17.6%	45.2%	100.0%
Decile cash balances 31/12/24 £m (shown in graph)	16.1	29.2	37.8	45.0	58.4	73.3	87.3	116.8	169.0	360.3	993.3
% of total cash balances (all parishes)	1.6%	2.9%	3.8%	4.5%	5.9%	7.4%	8.8%	11.8%	17.0%	36.3%	100.0%
Total decile unrestricted expenditure £m	7.3	14.7	21.6	29.6	39.9	55.7	78.6	109.8	162.8	399.7	919.6
Decile unrestricted cash balances 31/12/24 £m	11.1	18.8	24.1	28.7	34.8	46.9	56.9	73.8	112.4	237.5	644.9
Weeks unrestricted reserve cover (cash balances)	79	67	58	51	45	44	38	35	36	31	37
Decile investment balances 31/12/24	14.0	26.8	34.4	43.4	50.6	62.0	82.4	108.6	139.7	261.5	823.4

Diocesan Summary Statistics – Income and Expenditure 2023 and 2024

Table 12

Ref. no.	Diocese	Province	Population†	Parishes	BMOs & Public Chapels	Response Rate	Total income 2023 £m	% Change 2023 to 2024	Total income 2024 £m	Total expenditure 2023 £m	% Change 2023 to 2024	Total expenditure 2024 £m	Net income 2023 £m	Net income 2024£m
1	Bath & Wells	C	980,000	459	-	98%	30.4	1%	30.7	30.1	0%	30.1	0.3	0.5
2	Birmingham	C	1,599,000	146	4	99%	21.0	-4%	20.1	19.3	6%	20.5	1.7	-0.4
3	Blackburn	Y	1,384,000	224	1	98%	22.6	3%	23.3	22.3	1%	22.4	0.3	0.9
5	Bristol	C	1,065,000	165	7	94%	20.7	6%	21.9	20.3	0%	20.4	0.4	1.6
6	Canterbury	C	981,000	197	1	87%	17.9	8%	19.4	17.2	5%	18.0	0.8	1.4
7	Carlisle	Y	498,000	224	-	93%	12.7	2%	13.0	12.4	2%	12.6	0.4	0.4
8	Chelmsford	C	3,279,000	462	5	96%	45.1	2%	45.9	43.2	4%	44.8	1.9	1.1
9	Chester	Y	1,677,000	262	-	83%	31.5	1%	31.7	31.4	-2%	30.7	0.1	1.0
10	Chichester	C	1,704,000	347	1	97%	45.6	7%	48.6	43.9	4%	45.6	1.7	3.1
11	Coventry	C	896,000	200	-	85%	18.6	-4%	17.9	17.9	-1%	17.8	0.7	0.1
12	Derby	C	1,064,000	251	2	95%	14.1	10%	15.6	13.5	3%	13.9	0.6	1.7
13	Durham	Y	1,475,000	205	1	98%	14.0	4%	14.6	14.1	3%	14.4	-0.0	0.2
14	Ely	C	803,000	304	2	91%	20.6	6%	21.7	20.2	5%	21.2	0.4	0.6
15	Exeter	C	1,214,000	482	6	100%	27.1	4%	28.3	26.2	8%	28.2	0.8	0.1
16	Gloucester	C	690,000	294	1	82%	20.5	3%	21.1	19.5	6%	20.6	1.0	0.4
17	Guildford	C	1,077,000	155	1	97%	36.9	10%	40.5	34.8	8%	37.5	2.1	3.0
18	Hereford	C	322,000	337	1	98%	10.1	4%	10.5	9.8	6%	10.4	0.3	0.1
19	Leicester	C	1,086,000	245	4	90%	14.0	17%	16.4	13.8	9%	15.1	0.2	1.3
20	Lichfield	C	2,202,000	420	6	97%	26.2	10%	28.9	25.8	9%	28.1	0.4	0.8
21	Lincoln	C	1,093,000	474	-	70%	19.0	-2%	18.6	16.7	-1%	16.5	2.2	2.1
22	Liverpool	Y	1,621,000	153	2	95%	20.0	6%	21.2	20.1	4%	20.9	-0.1	0.3
23	London	C	4,246,000	413	12	83%	139.9	8%	150.5	135.9	5%	143.0	4.0	7.5
24	Manchester	Y	2,233,000	252	2	95%	19.8	16%	23.1	20.5	-3%	19.9	-0.6	3.2
25	Newcastle	Y	832,000	169	1	85%	10.8	15%	12.4	10.4	10%	11.4	0.4	1.0
26	Norwich	C	928,000	538	1	74%	22.0	6%	23.4	20.3	4%	21.1	1.7	2.2
27	Oxford	C	2,511,000	604	1	92%	69.1	2%	70.5	65.2	4%	67.7	4.0	2.9
28	Peterborough	C	971,000	347	-	94%	16.7	4%	17.3	16.6	3%	17.2	0.0	0.2
29	Portsmouth	C	784,000	122	-	90%	14.7	6%	15.6	14.3	3%	14.8	0.4	0.8
31	Rochester	C	1,375,000	210	3	95%	29.6	3%	30.4	28.4	4%	29.4	1.2	1.0
32	St. Albans	C	1,978,000	337	2	76%	35.0	2%	35.6	34.9	-2%	34.4	0.0	1.2
33	St. Edmundsbury & Ipswich	C	684,000	442	2	82%	18.9	16%	22.0	18.2	5%	19.0	0.7	2.9
34	Salisbury	C	975,000	424	-	86%	30.4	8%	32.9	31.3	2%	31.9	-1.0	1.0
35	Sheffield	Y	1,278,000	165	2	82%	16.8	0%	16.8	14.9	8%	16.2	1.9	0.6
36	Sodor & Man	Y	86,000	15	-	89%	1.6	-1%	1.6	1.8	6%	1.9	-0.2	-0.3
37	Southwark	C	2,880,000	294	3	81%	62.8	1%	63.3	57.9	3%	59.4	4.9	4.0
38	Southwell & Nottingham	Y	1,152,000	227	2	99%	17.7	10%	19.5	17.3	9%	18.8	0.4	0.7
39	Truro	C	573,000	211	2	82%	9.9	24%	12.4	8.9	7%	9.5	1.0	2.9
41	Winchester	C	1,255,000	226	-	93%	28.9	5%	30.2	28.0	5%	29.5	0.9	0.7
42	Worcester	C	909,000	167	1	99%	16.8	-9%	15.2	15.2	-4%	14.6	1.6	0.6
43	York	Y	1,457,000	436	-	83%	25.8	13%	29.2	25.3	10%	27.8	0.5	1.3
46	Leeds	Y	2,777,000	435	5	93%	37.6	7%	40.2	36.6	6%	38.9	1.0	1.3
Church of England*			56,594,000	12,040	84	90%	1,113.1	5%	1,171.9	1,074.2	4%	1,116.2	39.0	55.7

*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 Common Fund 2023 and 2024 *Table 13*

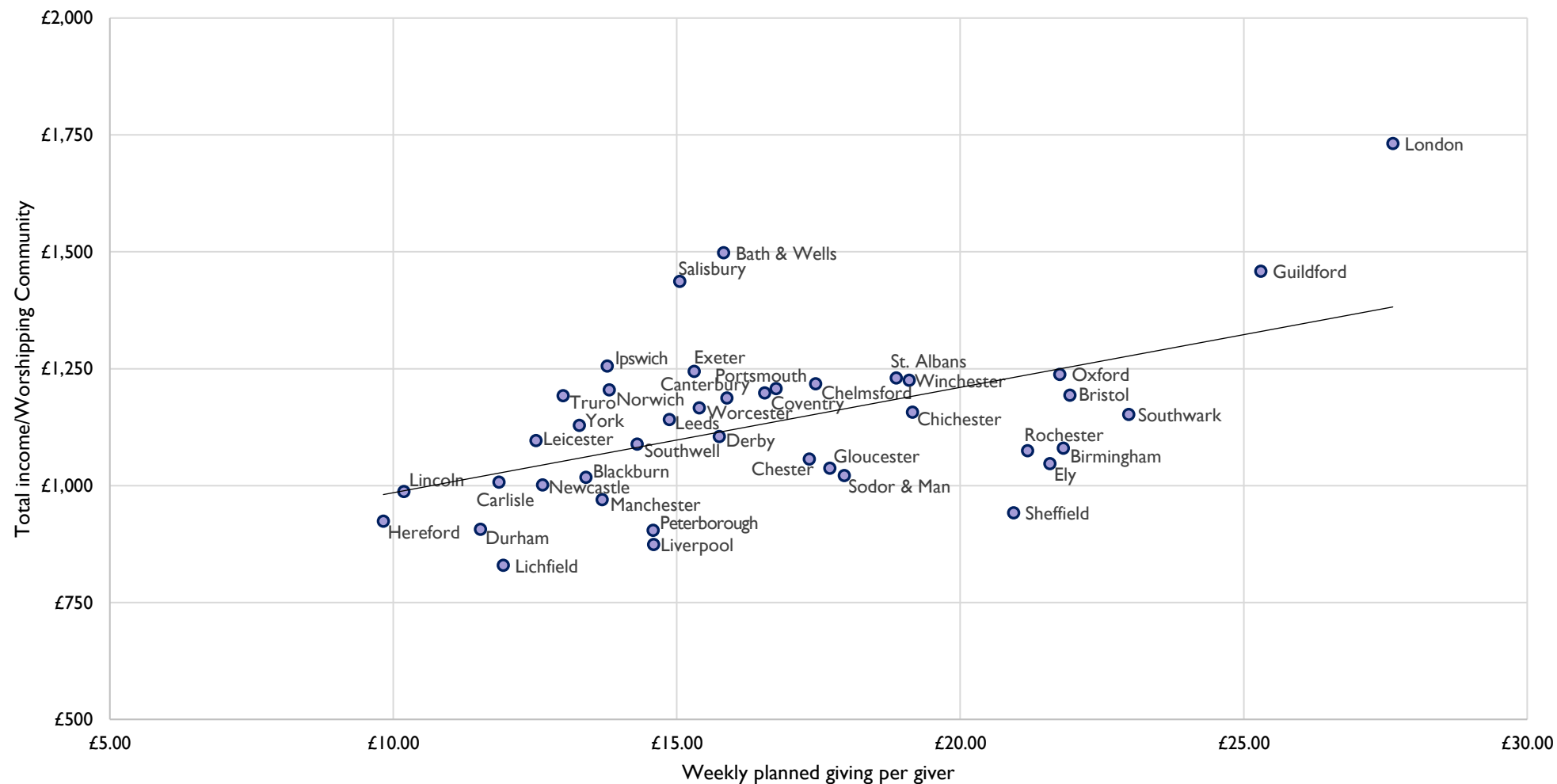
Ref. no.	Diocese	Province	Worshipping Community (people) 2024 [‡]	Total Income/ Worshipping Community 2023 £	Total Income/ Worshipping Community 2024 £	Number of Regular Givers 2023	Number of Regular Givers 2024	Total Regular Giving 2023 £m	% Change 2023 to 2024	Total Regular Giving 2024 £m	Weekly Regular Giving per Giver 2023 £	Weekly Regular Giving per Giver 2024 £	Total Common Fund paid 2023 £m	% Change 2023 to 2024	Total Common Fund paid 2024 £m
1	Bath & Wells	C	20,500	1,490	1,500	11,600	11,100	9.1	1%	9.2	15.20	15.80	9.2	5.9%	9.8
2	Birmingham	C	18,600	1,140	1,080	6,400	6,100	6.2	10%	6.9	18.70	21.80	4.6	-0.5%	4.5
3	Blackburn	Y	22,900	990	1,020	10,200	10,100	6.8	2%	7.0	12.80	13.40	8.0	1.2%	8.1
5	Bristol	C	18,400	1,170	1,190	6,300	6,300	6.9	4%	7.2	21.20	21.90	5.1	-2.8%	5.0
6	Canterbury	C	16,400	1,090	1,190	7,000	6,600	5.5	-1%	5.4	15.10	15.90	6.4	0.0%	6.4
7	Carlisle	Y	12,900	1,030	1,010	6,100	5,900	3.7	-1%	3.6	11.60	11.90	4.2	3.9%	4.4
8	Chelmsford	C	37,700	1,200	1,220	14,100	13,700	12.4	1%	12.5	16.80	17.40	13.3	-1.7%	13.0
9	Chester	Y	30,000	1,070	1,060	13,100	12,700	11.3	2%	11.5	16.50	17.30	11.4	0.7%	11.5
10	Chichester	C	42,000	1,100	1,160	16,100	15,600	15.1	3%	15.6	18.00	19.20	13.7	2.6%	14.0
11	Coventry	C	14,900	1,260	1,200	6,400	6,500	5.3	5%	5.6	16.10	16.60	5.1	1.0%	5.2
12	Derby	C	14,100	1,030	1,100	5,900	5,700	4.6	2%	4.7	15.00	15.80	4.0	-5.1%	3.8
13	Durham	Y	16,100	880	910	6,700	6,700	4.0	-1%	4.0	11.50	11.50	4.3	-0.5%	4.3
14	Ely	C	20,800	1,020	1,050	6,700	6,700	7.3	4%	7.6	20.90	21.60	5.7	2.5%	5.8
15	Exeter	C	22,700	1,200	1,240	10,800	10,400	8.2	1%	8.3	14.60	15.30	8.4	0.0%	8.4
16	Gloucester	C	20,300	1,030	1,040	7,800	7,500	6.8	1%	6.9	16.70	17.70	6.4	1.2%	6.5
17	Guildford	C	27,800	1,340	1,460	11,600	11,400	14.4	4%	15.0	23.80	25.30	11.7	2.2%	12.0
18	Hereford	C	11,400	880	920	4,700	4,700	2.4	-1%	2.4	9.80	9.80	3.3	-0.7%	3.3
19	Leicester	C	15,000	910	1,100	7,300	7,000	4.5	1%	4.5	11.90	12.50	4.0	1.5%	4.0
20	Lichfield	C	34,800	740	830	13,000	12,400	7.9	-2%	7.7	11.60	11.90	9.2	-1.9%	9.0
21	Lincoln	C	18,800	940	990	7,000	6,900	3.5	3%	3.6	9.80	10.20	3.9	-0.8%	3.9
22	Liverpool	Y	24,200	790	870	8,100	7,800	6.0	0%	6.0	14.10	14.60	7.4	-5.1%	7.0
23	London	C	86,900	1,610	1,730	23,700	23,900	36.7	-6%	34.3	29.70	27.60	23.0	4.6%	24.0
24	Manchester	Y	23,800	850	970	9,700	9,100	6.7	-2%	6.5	13.30	13.70	5.8	0.6%	5.8
25	Newcastle	Y	12,300	900	1,000	5,500	5,100	3.3	1%	3.4	11.70	12.60	3.9	-0.3%	3.9
26	Norwich	C	19,400	1,120	1,200	7,700	7,300	5.2	2%	5.3	13.00	13.80	6.7	0.7%	6.7
27	Oxford	C	57,000	1,210	1,240	23,300	22,800	25.1	3%	25.8	20.80	21.80	18.5	1.2%	18.7
28	Peterborough	C	19,200	930	900	7,400	7,300	5.4	2%	5.5	14.10	14.60	6.5	-2.0%	6.4
29	Portsmouth	C	12,900	1,120	1,210	5,200	5,000	4.5	-2%	4.4	16.40	16.80	4.4	3.1%	4.5
31	Rochester	C	28,300	1,030	1,070	10,200	9,400	10.1	3%	10.4	19.10	21.20	7.5	-0.1%	7.5
32	St. Albans	C	28,900	1,160	1,230	12,700	12,200	12.1	-1%	12.0	18.30	18.90	13.0	1.9%	13.2
33	St. Edmundsbury & Ipswich	C	17,500	1,070	1,260	6,800	6,500	4.7	0%	4.7	13.30	13.80	6.3	2.7%	6.4
34	Salisbury	C	22,900	1,310	1,440	12,600	12,300	9.0	7%	9.7	13.80	15.10	10.0	5.5%	10.5
35	Sheffield	Y	17,800	1,020	940	5,600	5,600	6.0	2%	6.1	20.40	20.90	3.6	-1.1%	3.6
36	Sodor & Man	Y	1,600	1,220	1,020	500	400	0.4	3%	0.4	17.00	18.00	0.8	-16.1%	0.7
37	Southwark	C	55,000	1,170	1,150	17,000	16,800	19.7	1%	20.0	22.30	23.00	16.2	1.8%	16.5
38	Southwell & Nottingham	Y	17,900	1,020	1,090	8,800	8,700	6.1	6%	6.5	13.30	14.30	5.5	2.9%	5.7
39	Truro	C	10,400	960	1,190	3,700	3,600	2.4	2%	2.4	12.40	13.00	2.9	-0.5%	2.8
41	Winchester	C	24,700	1,230	1,230	10,300	10,300	10.4	-2%	10.2	19.50	19.10	8.2	-2.3%	8.0
42	Worcester	C	13,000	1,290	1,170	5,100	4,900	4.0	-2%	3.9	15.20	15.40	3.9	-1.2%	3.9
43	York	Y	25,800	1,020	1,130	10,200	9,900	6.8	1%	6.9	12.80	13.30	7.2	-0.5%	7.1
46	Leeds	Y	35,200	1,070	1,140	15,000	14,500	11.2	1%	11.2	14.30	14.90	12.2	-0.6%	12.1
Church of England*			990,800	1,130	1,180	387,500	377,500	341.6	1%	344.4	16.90	17.50	315.3	0.9%	318.1

*Excluding Diocese in Europe and Channel Islands parishes [‡] Figures sourced from Church of England Statistics for Mission 2024

Parishes' relative Income and Giving 2024 compared by Diocese

In 2024, dividing parishes' total income by the total number of people in their Worshipping Communities gave a national average figure of £1,180 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 14: Income per Capita (Worshipping Community) and Weekly Planned Giving per Giver



Parish Finance Diocesan Reports

Parish finances aggregated to diocesan level can be found in an electronic appendix, available on the Church of England Research and Statistics web page

<https://www.churchofengland.org/about/data-services/key-areas-research#parish-finance-statistics>

These tables show diocesan aggregate versions of Table 3 (Income by Source 2015– 2024), Table 4 (Voluntary Income 2015– 2024), Table 5 (Weekly Regular Giving per Giver and Givers 2015 – 2024) and Table 6 (Expenditure by Use 2015 – 2024). Figure 1 additionally displays dioceses' 2024 Income and Expenditure using the “broad” Income and Expenditure categories as seen in Figure 3 of this report. 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 (BMOs). 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 12 and 13 do not include reference to Diocese 44 (“Europe”).

The majority of the 2024 Returns of Parish Finance received (98%) 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. 2% of returns were received as paper forms or by email, requiring separate data entry.

The Return of Parish Finance form and guidance notes can be found in the Appendix.

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 colleagues.

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 2023 and previous years, received after *Parish Finance Statistics 2023* 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 2024 were received from 90% of all churches. For churches from which returns were not received, estimates were calculated based on trend data for broad income and expenditure categories assessed for each 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 were 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 are no historic data on end-of-year cash and investment balances. These efforts were taken forward for *Parish Finance Statistics 2021* and for subsequent reports. Best estimates of in-year movements and end-of-year balances from 2020 to 2024 are shown at Table 2 and Figure 4 of *Parish Finance Statistics 2024*.

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 2024.

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)

Common Fund: Contributions made by parishes (and other missional communities) 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

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)

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 2024 and guidance notes



Return of Parish Finance January to December 2024

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	
Voluntary giving				Costs of generating funds	
1	Regular giving			17	Costs of fundraising activities
3	Collections at services			Church activities	
4	All other giving and voluntary receipts, including special appeals (recurring and one-off)			18	Mission giving and donations
6	Gift Aid recovered (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	£	£	Church expenses	
Activities for generating funds				22	Mission and evangelism costs
9	Fundraising activities (gross proceeds)			23	Church running expenses (including governance)
Income from investments				24	Church utility bills
10	Dividends, interest, income from property etc.			25	Costs of trading
Church activities				Major capital expenditure	
11	Fees retained by PCC (weddings, funerals etc.)			27	Major repairs to the church building
12	Trading activities (gross proceeds), NOT fundraising			28	Major repairs to church hall/other PCC property including redecoration
Other incoming resources				29	New building work to the church, church hall, clergy housing or other PCC property.
13	Other receipts/income not already listed PLEASE NOTE BRIEF DETAILS IN BOX E			Other expenditure	
	Totals (from Financial Statements)	Unrestricted	Restricted	99	Other payments/expenditure not already listed PLEASE NOTE BRIEF DETAILS IN BOX E
A	RECEIPTS/INCOME	£	£	Totals (from Financial Statements)	
B	COMBINED TOTAL	£		C	PAYMENTS/EXPENDITURE
REGULAR GIVERS AND LEGACIES				D	COMBINED TOTAL
14	Number of regular givers			CASH AND INVESTMENT BALANCES	
16	Number of new legacies received in year			31	Cash and deposit balances/Net current assets as at 31/12/24
Please refer to the accompanying notes to help clarify what is included in each section. The item numbers refer to RPF notes, consistent with the guidance provided in PCC Accountability, 5 th edn.				32	Investment assets as at 31/12/24
				Name	
				Position	
				Date	
				Email or telephone	
E Looking back across 2023, was there any exceptional financial activity affecting movement on cash and investment balances? Please provide details in this box.					

30	Receipts and Payments OR Accruals?	Your accounts and financial statements will have been prepared on one or other of these bases. Accruals accounting is mandatory for parishes with gross annual income of over £250,000. Please indicate which basis of accounting has been used to report these figures by placing an X in the centre of one of the brackets []	
1	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	Accruals Accounts: Include (a) gifts of freehold or leasehold land or shares at market value; (b) donated services and facilities (expense the equivalent "value to the charity"); (c) gifts in kind for sale (estimated value at time of gift); (d) gifts in kind for own use (if material) - capitalise and expense over their useful economic life
6	Gift Aid recovered	Tax recovered from HMRC on all money given to the PCC under Gift Aid, split between restricted and unrestricted donations and allocated to the appropriate fund. This should include claims through the Gift Aid Small Donation Scheme, on small cash and contactless donations. For limits see https://www.gov.uk/claim-gift-aid/small-donations-scheme	
7	Legacies received	The capital amount of a legacy, together with interest from the probate process, should be recorded in the year(s) that it appears in the accounts. Any interest from legacy investments should be recorded as income from investments.	
8	Grants <i>[Combines previous RPF 8 and 8A]</i>	External grants (whether one-off or recurring) received from trusts and other funding bodies for the PCC's General Fund or for a restricted purpose. Include VAT recovered through the Listed Places of Worship scheme. Do not include transfers within a benefice.	
	Total voluntary giving	These will be the totals of the figures reported in the six rows above	
9	Fundraising activities	Money raised from sponsored activities, jumble sales, fetes, and other activities where the primary purpose is fundraising. Income should be stated gross, and any costs must be recorded separately as payments in RPF 17	
10	Dividends, interest, income from property etc.	Bank and other interest including any reclaimed tax on investment income; dividends from shareholdings and investments; rent received from land or buildings owned by PCC. Report monies from sale 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 PLEASE NOTE BRIEF DETAILS IN BOX E	These may include monies from the sale of buildings or investments, insurance claims, transfers from term deposits, loans received or transfers from other churches in the benefice	Accruals Accounts: Proceeds from the sale or disposal of assets that have already been capitalised (property, investments, fixed assets etc.) should be noted where they exceed the book value of the asset sold or disposed of, i.e. where there has been a gain on disposal
A	Receipts/income totals (from Financial Statements)	These will be the totals of the figures reported under the numbered receipts/income headings above. For accounts prepared under the Receipts and Payments basis, they should equal the "Total Receipts" figures reported in the financial statements for Unrestricted and Restricted Funds (except where they form part of total receipts for a parish with included churches)	
B	Combined Total	This will be the sum of the two totals reported in row A above. They will not 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	Accruals Accounts: Payment due for the year
20	Salaries, wages and honoraria	Employments costs of assistant staff, youth worker, verger, administrator, sexton, organist and choir etc. Include NI/Pension costs where applicable	
21	Clergy and staff expenses	Working expenses of the incumbent and assistant staff: e.g. telephone, postage, stationery, travel costs, secretarial assistance, office equipment, maintenance of robes, hospitality. Include costs relating to clergy/staff housing paid by the PCC (including where applicable repair costs, water rates, council tax, and redecoration)	
22	Mission and evangelism costs	Costs of mission and evangelistic outreach, including courses and activities, but excluding staff salaries	
23	Church running expenses <i>[Combines previous RPF 23 and 26]</i>	Insurance, routine maintenance, cleaning, church office costs, upkeep of services, organ tuning etc. Also include governance costs, e.g. fees for audit or independent examination.	Accruals Accounts: Where equipment, IT or other fixed asset costs have been capitalised, depreciation is included in church running expenses
24	Church utility bills	Total costs of electricity, gas, oil, water etc	
25	Costs of trading	Include the cost of trading activities that generated the monies received in RPF 12	

27	Major repairs to the church building	Include repairs that are not routine and internal and external decoration	Accruals Accounts: Works integral to the fabric or structure of consecrated church property may be expensed as incurred. Where works project costs have been otherwise capitalised, depreciation is expensed over their useful economic life
28	Major repairs to church hall/other PCC property		
29	New building work to the church, church hall, clergy housing or other PCC property.	New buildings, major alterations and extensions to church or other property, including professional fees	
99	Other payments/expenditure not already listed PLEASE NOTE BRIEF DETAILS IN BOX E	These may include monies to purchase of buildings or investments, transfers to term deposits, loans repayments or contributions to other churches in the benefice to shared costs	Accruals Accounts: Proceeds from the sale or disposal of assets that have already been capitalised (property, investments, fixed assets etc.) should be noted where their book value has not been realised, i.e. where there has been a loss on disposal
C	Payments/expenditure totals (from Financial Statements)	These will be the totals of the figures reported under the numbered payments/expenditure headings above. For accounts prepared under the Receipts and Payments basis, they should equal the "Total Payments" figures reported in the financial statements for Unrestricted and Restricted Funds (except where part of total receipts for a parish with included churches)	
D	Combined Total	This will be the sum of the two totals reported in row C above. They will not usually be shown as a separate figure in the financial statements	
31	Cash and deposit balances/Net current assets as at 31/12/24	Total Restricted and Unrestricted balances as at 31/12/23 for all current and deposit accounts, plus cash in hand	Accruals Accounts: Adjust cash and deposit balances to account for (a) stock (net realisable value); (b) trade debtors and prepayments, and subtract (c) short-term liabilities, e.g trade creditors (usually = "NET CURRENT ASSETS/(LIABILITIES)")
32	Investment assets as at 31/12/24	Total Restricted and Unrestricted balances as at 31/12/24 for all investment assets, including shares, bonds, CBF funds, CCLA and long-term interest-bearing accounts. These should, where possible, be reported at market value as at that date. Exclude investments held for Endowment Funds. Exclude Tangible fixed assets	
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	