



The case statement the weekly giving analysis

Introduction

In most churches, if not all, the direct giving of the church members is the single largest source of income and therefore it pays to look a little more closely at what is really happening there. Parishes are usually accustomed to receiving treasurer's reports which reflect 'top level' patterns of income and expenditure: total money coming in and out, and the status and use of reserves. This is very important in terms of monitoring the financial health of the church. Sometimes, however, we need to look a bit deeper to understand what is going on. It is not unusual to find a quarter of the congregation giving three quarters of the direct giving and sometimes the skew is more pronounced than that.

Where to begin?

Download and save to your computer the Excel spreadsheet entitled *Weekly Giving and Reserves Analysis*. All the information needed will be found in the planned giving records of the parish. Please ensure you include Standing Orders along with weekly giving envelopes. For the sake of simplicity treat payroll givers as tax efficient givers. It is rare for the amounts involved to make any material difference.

1. Open the Spreadsheet. On the first worksheet entitled Tables and Charts you will see two tables. The upper table is for Tax Efficient Planned Giving (TEPG) - that is those people who have Gift Aided their regular giving. The lower table is for Other Planned Giving (OPG) – those who give regularly by envelopes or standing orders but do not pay tax.
2. Begin by completing the upper table for tax efficient planned giving (TEPG). From the

envelope and standing order records total the amount given in the previous year by each tax efficient giver. Then divide the total for each giver by 52 (or 53 if there was an extra Sunday) to get the average giving per week for each giver. Exclude special donations and one-off gifts, if possible.

3. Count up the number of people whose average giving is over £20pw (per week) and enter this number in Column C (that is cell C17).
4. Now add up the total amount of money actually given by the people giving over £20pw. Enter this figure in Column D (cell D17).
5. Now repeat steps 3 and 4 for each of the giving bands shown in Column B. Count up the number of people who gave between £15 and £19.99; enter that figure in Column C (cell C16) and total the giving of all these givers and enter the total in Column D (cell D16). Repeat this exercise for each giving band.

When the upper table for Tax Efficient Planned Giving is completed simply repeat the exercise to complete the lower table - Other Planned Giving. Follow Steps 2-5 above, but this time select the planned giving envelopes and any standing orders for those who do not Gift Aid their giving to the church.

As you scroll down the page you will see a blank chart entitled Parish Reserves. Once this chart is completed the entire worksheet can be printed out and included in the Parish Case Statement. For guidance on how to complete this chart follow the webpage links to the *Parish Reserves* page.