



the parish plan expenditure

Preparation

Group members will need the expenditure worksheet from the [Review Plan](#). Briefly explain the distinction between Core costs and ministry plan costs.

Begin with the **Ministry Plan Costs** on the right hand side. Delete the sample entries and write in the key mission and ministry priorities identified in the discussion around the areas of ministry in Section 1 of the [Annual Review Document](#). For each ministry plan line enter in the costs of these initiatives. Those items that are brand new will of course have no previous year's expenditure as a comparative. In the example provided the £300 expenditure on the bereavement team is increased to £450 to allow for additional training of new members of the pastoral visiting team.

Now in the core costs section complete the section on **Ministry**. It may be necessary to take time to explain the principle behind the Parish Share, in which case see the note at the end of this paper. Does the parish plan embrace a willingness to contribute fully to the cost of ministry in the Diocese?

Next complete the maintenance costs for the **church**. Are there possibilities for saving costs by changing suppliers, negotiating with insurers or providers of maintenance contracts? Were there anomalies in last year's figures, such as paying three gas bills which need adjustment this year?

Repeat this maintenance exercise for the **church hall** if appropriate. Some churches treat the church hall as a separate entity with its own bank account

etc. But in almost every case it is still an asset of the church and part of the general fund and the full costs of keeping it should be shown in the budget – as should income received in rental.

Administration or Governance as it is soon to be known is not a dumping ground for items hard to place anywhere else! Charities and churches should keep this line as low as possible. Enter here the strictly limited costs of actually administering the PCC as trustees of the charity. For example, photocopying notice sheets or worship books belongs in the cost of ministry not administration.

Allow time for a discussion on **grants**. What percentage of income should the church give to mission? The provisions in the OT Tithe Law for the vulnerable should remind us to ensure that even in financial hardship we do not abandon the duty and joy of mission giving.

A note on the parish share

It is often worth taking time to discuss the issue of the parish share within the group to clear up some misunderstanding. The share is sometimes seen as a tax, occasionally an optional charitable donation or regarded as the bill to be paid only when every other possible claim on parish finance has been met. This is an entirely dishonourable position for any parish to take. The share is the contribution from each parish according to their capacity to pay towards the total cost of stipendiary ministry in the Diocese. The share puts the biblical principle of the body of Christ and the ecclesiastical principle of an Episcopal church into practice. The chief call on the finances of the Diocese is the cost of parish clergy and lay workers - salaries,



pensions, housing and training – and the ministry and administrative resources needed to support them. Paying the share should be a core cost priority; not to do so simply means that other parishes are paying instead. As most parishes pay a parish share of less than the estimated £36,000 * cost to have a stipendiary clergy post they are already subsidised by bigger paying parishes and London allocations. Clearly in cases of hardship special arrangements may need to be made and the Board of Finance will always be supportive to parishes in finding a way forward.

* Total costs including stipend, pension, pre and post ordination training, etc. in 2007.

