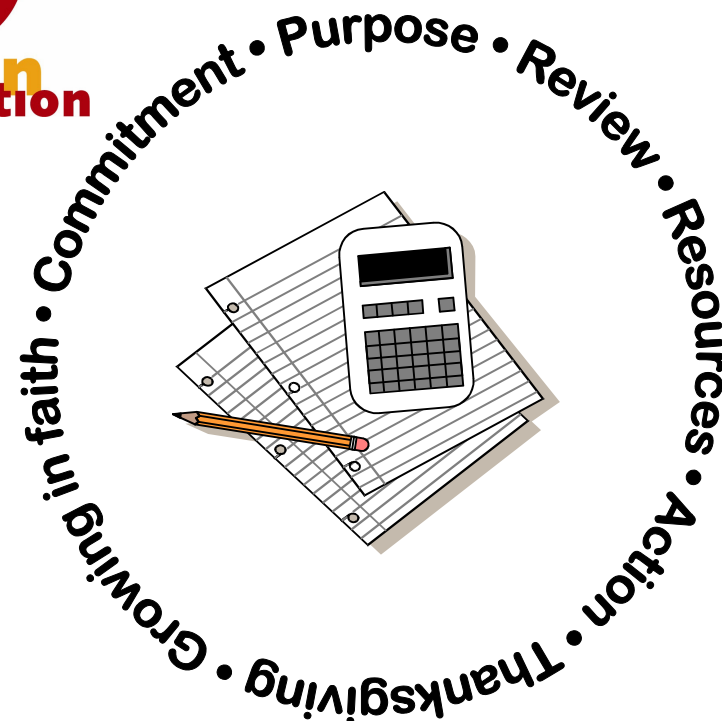


Three Examples of Parish Share Calculation

| | (A) Parish of Anysaint | (B) Parish of St Generous | (C) Parish of St Bountiful |
|---|---|---|--|
| Electoral Roll: | 160, 150, 140 (Av 150) | 90, 110, 100 (Av 100) | 40, 38, 42 (Av 40) |
| USA: | 120, 125, 115 (Av 120) | 58, 60, 62 (Av 60) | 29, 30, 31 (Av 30) |
| Share Factor | 1.5 | 0.75 | 1.0 |
| Share Value (2009) | £134.71 | £134.71 | £134.71 |
| 1. Stipend Contribution | 1.0 Stipend | 0.5 Stipend | 0.25 Stipend |
| | £ | £ | £ |
| Stipend | 22394 | 11197 | 5598 |
| NI | 1371 | 686 | 343 |
| Pension | 8201 | 4100 | 2050 |
| Less Investment / Glebe | (3238) | (1619) | (810) |
| Less Fees | (3443) | (1721) | (860) |
| Net Stipend Contribution | 25285 | 12643 | 6321 |
| 2. Ministry Support Contribution | | | |
| CMF | $(150 \times 0.4) + (120 \times 0.6) = 132$ | $(100 \times 0.4) + (60 \times 0.6) = 76$ | $(40 \times 0.4) + (30 \times 0.6) = 34$ |
| Shares | $1.5 \times 132 = 198$ | $0.75 \times 76 = 57$ | $1.0 \times 34 = 34$ |
| Total | $198 \times £134.71 = £26673$ | $57 \times £134.71 = £7678$ | $34 \times £134.71 = £4580$ |
| 3. TOTAL PARISH SHARE | £25285 + £26673 = £51978 | £12643 + £7678 = £20321 | £6321 + £4580 = £10901 |



Diocese of St Albans

PARISH SHARE:

BASIS OF CALCULATION

This leaflet seeks to explain the basis of calculation for Parish Share requested from each parish. It outlines the calculations as applying to the majority of parishes, but for complete details please consult the Diocesan Handbook held in parishes. Parish Shares Scheme is detailed at Section G4 incorporating very minor amendments as at July 2005. Copies are available from the Diocesan Office Finance Dept.

PRINCIPLES

These have been established and include:

- ◆ All parishes should contribute to the direct cost of clergy ministry in the parish,
- ◆ The Diocesan Budget or Common Fund should allow some support for less affluent from more affluent parishes,
- ◆ A small budget should be available to support parishes with particular needs.

BASIS OF CALCULATION

There are two key elements assessed within Parish Share - Stipend Contribution and Ministry Support Contribution - these have been established to reflect the principles as above:

1. A contribution for the clergy time spent in the parish, (ie. Stipend Contribution)
2. A contribution linked to church membership within the parish and their potential ability to give, (ie. Ministry Support Contribution).

STIPEND CONTRIBUTION

This is set on the basis of:

- ◆ The level of stipend
- ◆ National Insurance and pension contributions associated with that stipend
- ◆ Offset by amounts available from
 - a. Investment and Glebe Income, and
 - b. Fees / Chaplaincy income.

Where clergy are shared between parishes, the stipend contribution is shared in the same proportions.

Further contributions are requested during vacancies and from parishes where NSMs or 1st post curates are placed.

MINISTRY SUPPORT CONTRIBUTION

NB. The majority of the Parish Share paid under this heading still provides direct support for parish clergy, (eg. housing and training support). Other areas covered include:

- ◆ Diocesan staff supporting parish ministry
- ◆ Contribution to the National Church
- ◆ Contribution to the work undertaken via the Board for Church and Society.

The calculation is based on:

- ◆ Membership:
 - Electoral Roll (ER) averaged over 3 years
 - Usual Sunday Attendance (USA) averaged over 3 years
 - Church Membership Figure (CMF)
 - CMF applied in Parish Share calculation uses ER : USA weighted 2 : 3.
- ◆ Share Factor (SF):
a factor between 0.25 and 3.0 used to derive number of 'shares' for the parish—SF seeks to recognise variations between parishes in 'ability to pay', with discussions held initially at deanery level. Factors including socio-economic indicators and other financial commitments may be relevant.
- ◆ Number of Shares:
 $CMF \times SF$
- ◆ Value per share:
 - determined from Total Ministry Support budget divided by Total number of shares.

