

Parish Share Guide

Sharing the cost of being
the Church in the Diocese
of Salisbury

November 2025





**“ And God is able to bless
you abundantly, so that in
all things at all times, having
all that you need, you will
abound in every good
work.”**

2 CORINTHIANS, CHAPTER 9, VERSE 8

Foreword

As followers of Jesus, we are called to sow seeds of hope, faith and love — trusting that God will bring a rich harvest in His time. Together, we share in a vision to Make Jesus Known and to bring the Good News of His transforming love to every community in our diocese.

This vision is not something any of us can do alone. It grows through our shared prayer, service and generosity. Parish Share is one of the ways we join together in this mission — each parish contributing so that ministry may flourish across our diocese. Through it, we enable worship, pastoral care, community outreach and the raising up of new disciples and leaders.

Every gift given is a seed planted — an act of faith in God's promise to grow His Church. As we give, we participate in something far greater than ourselves: the unfolding story of God's kingdom among us.

Together, as one family in Christ, we nurture the soil of faith today so that future generations may rejoice in the harvest of God's abundant grace.

Elizabeth Harvey
Director of Finance and
Operations

November 2025

Introduction

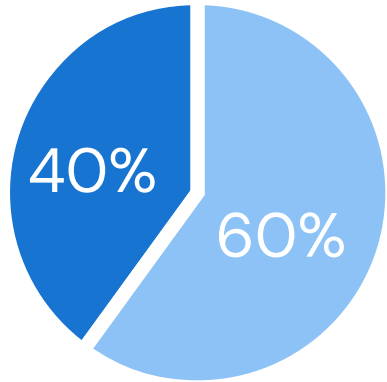
The new Share System was introduced on 1 January 2025 and is based on the following principles:

- Simplicity, Transparency and Objectivity
- Every Benefice is invited to contribute a realistic and generous share contribution towards sustaining the life and ministry in the Diocese of Salisbury
- Generosity coupled with Mutual Support

The system defines both the formula for apportionment and the process by which it is applied.

INTRODUCTION

At its simplest the system, takes 60% of the annual amount to be raised through Share and allocates that to benefices according to the ministry deployed there and takes the remaining 40% and divides that by the number of people who actually take part in the life of the churches in the Diocese.



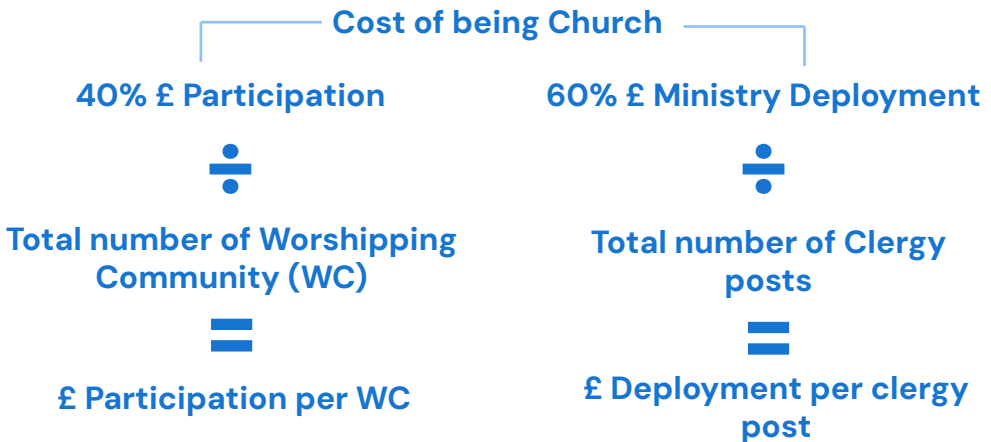
As part of the Church of England, each parish completes a mission return to the national Church by February each year.

These figures are reviewed and finalised by the Deanery Standing Committees and Area Stewardship groups and then used by the Diocesan Finance Team for calculation of the Parish Share request. Half of the fee income for occasional offices received for the year July– August will be deducted from the following year's Share request.

INTRODUCTION

The Share requests are notified directly to parishes and copied to Deanery Treasurers, Rural Deans and Lay Chairs. The Incumbent will also receive the information detailing the Benefice Share request.

The Finance and Resources Committee, appointed by the DBF Trustees (Bishop's Council), ensures that the method of calculation continues to be equitable, and will make any necessary adjustments. They will determine any requests for assistance from the income on the Stipends Capital Account as advised by the archdeacons. Any changes are explained when the annual share request is sent out.



Giftng forward, an act of generosity

Parish Share is one of the ways we join together in vision and mission — each parish contributing so that ministry may flourish across our diocese.

A parish or benefice may be in the fortunate position to contribute more towards Parish Share than its actual request or they might want to gift their discount entitlement. We welcome these acts of generosity, and will share these equally among those within the relevant deanery who are unable to contribute their full share request by the end of the year. Alternatively, the Deanery Standing Committee may decide how best to share these gifts across the deanery.

The Process

This process invites parishes and deaneries to work together with openness and care, recognising one another's gifts and needs. In doing so, we strengthen our shared life in Christ and deepen our sense of belonging to the wider Church.

Assessing the number of members for Share – The Worshipping Community

The 'worshipping community' of a church is defined by the national church as anyone who attends that church (including fresh expressions of Church) regularly, for example at least once a month, or would do so if not prevented by illness, infirmity or temporary absence. It includes activities such as fellowship groups and other activities that have a distinct act of worship or prayer. It also includes acts of worship not on church premises (e.g. at a school or community centre).

It includes:

- Those who come to midweek services;
- are ill and unable to come to church;
- are away on holiday or business;
- have home communions;
- are part of a regular 'fresh expression' of church;
- live in care or residential homes and would consider themselves to be full members of their church;
- lead worship.



THE PROCESS

It does not include:

- Those that give financially, but do not participate in or attend regular acts of worship or prayer.
- Visitors – e.g. holidaymakers, baptism parties or those who consider their 'home' church to be another church.
- For share purposes, it does not include those who are under 18 years old.

The inclusion of Fresh Expression members is the main departure from the previous Fairer Share membership definition. The Worshipping Community is recorded in the January of the year before it will form part of the Share calculation, therefore, there is time to absorb and disciple new adults who come to a Fresh Expression.

In multi-parish benefices members frequently travel to whichever church is hosting the service and this is something the diocese wishes to encourage. In that situation you would be expected to count people only once and in the parish which was either/or;

- their place of residence
- their main place of worship
- the parish which received their financial giving

THE PROCESS

The review process

Each February, the PCC and incumbent are encouraged to approve the Worshipping Community figures and submit this to the National Church as part of their Mission Statistics. In March the Diocesan Finance team will collate and send the Worshipping Community information to incumbents and the Deanery Standing Committees for review and recommendation, including the previous year's numbers and a narrative box for incumbents to explain a significant change in the figure (up or down). There will also be a section to request relief from central funds. The Standing Committee has the final say in the numbers that are put forward for agreement.

The Diocesan Finance Team will consolidate all the information for final review and support by the Area Stewardship groups, chaired by the Archdeacons. The Finance & Resources Committee (FRC) will approve exceptional adjustments.

The Deployment figure for Benefices

Establishment posts for each benefice are agreed by the Archdeacons by the end of July in the year of the count. It includes those in post and posts that have been agreed but are not yet advertised or filled.

THE PROCESS

Where pastoral reorganisation is in hand a view will be taken whether to request share as per any new arrangements likely to take effect by the year end. Establishment posts are either stipendiary clergy or house for duty.

Part time posts or posts where housing (or housing allowance) is not provided are treated as a fraction of equivalent full time parochial posts.

The following fractions based on average cost differentials are used:

- house for duty 0.33,
- ½ stipend with house 0.66
- Stipendiary with house 1

Where posts are split across benefices the proportion of the split is agreed with the Deanery.

A parish's share apportionment will be its proportion of the total Diocesan Share request based upon its Worshipping Communities figure and its ministry deployment.

Rebates, reliefs and adjustments

THE PROCESS

There may be adjustments to Share request:

- **Parochial fee rebate:** half the fee income on occasional offices received in the year to June of the preceding year will be deducted.
- **Deprivation relief:** request for assistance from the income on the Stipends Capital Account.
- **Deployment adjustments:** specific arrangements, usually when external funding has been secured for all or part of a role.
- **Exceptional relief:** specific one-off and temporary arrangement, usually for parishes in temporary and significant difficulty.
- **Long-term vacancy relief:** This will occur during the year if the benefice is in vacancy, it lasts for more than one year and the benefice has been contributing its full Parish Share request. This will start from January 2026.

See appendix 1 for more information about these adjustments.

THE PROCESS

The Mechanism and Eligibility for assistance from the Income on the Stipends Capital Account

The amount available will be decided as part of setting the Diocesan budget for the year in question. Priority will be given to parishes in areas of social deprivation but any parishes in temporary difficulty (for instance lead stolen from a church roof) can also apply. Requests are to be sent to the Deanery Standing Committees who will express a view to the Area Stewardship Groups, chaired by the Archdeacons. The Archdeacon will write a report with recommendations to FRC, who will assess all the requests and decide the allocation.

Share Discount

Discount will be deducted by the Diocesan Finance Team (once the remaining Share has been received in full) where parishes agree to the following:

1. 3.00% – full contribution received by the end of January
2. 2.25% – contributions by monthly direct debit
3. 1.5% – contribution in full (any method or frequency) by 20 December

Multi-church parishes may discuss and agree a discount arrangement with the Finance team if contributing at a church level, though we encourage parishes and benefices to see the Share as a shared responsibility.

THE PROCESS

Transition Arrangements

For some parishes the new system will involve a substantial increase or decrease in their share request. 2026 is the second year of the four-year transition. See Appendix 2 for more details.

Timetable

February

Each parish reports its Worshipping Community numbers in the annual Mission statistics (parish returns) submitted to the National Church. PCCs and incumbents are encouraged to review and approve these numbers at a council meeting before submitting the online return.

March

The Diocesan Finance team collates and sends out the worshipping community numbers received through the national 'parish returns' system to the incumbents and Deanery Standing Committee. The information will also include prior year comparators, a narrative box for incumbents to explain a significant change in the figure (up or down) and a

section to request relief from central funds.

April– June

The Deanery Standing Committee (or other body appointed by the Deanery Synod) assesses both the fairness and the objectivity of the information received and if necessary, discusses them with the parishes concerned. The Committee has the final say. The Rural Dean signs and submits the reviewed and recommended information on behalf of the deanery. If no worshipping community information has been submitted, the previous year's figures will be used.

July

All information consolidated, reviewed and finalised by the Area Stewardship Groups, chaired by the Archdeacons.

TIMETABLE

Archdeacons agree the deployment figures.

by the Diocesan Synod in October.

Parishes have until the end of July to submit any parochial fees for the year to the end of June. This figure will be deducted from the following year's share request.

August–October

Calculation and review of Parish Share requests.

The Diocesan Finance team will endeavour to engage with the Deanery Treasures and Rural Deans on the draft calculations. During this time, the team will also be busy working with the DBF leadership team, the Finance and Resources Committee and Bishop's Council (as Trustees) to develop and put forward the annual diocesan budget, that is approved

November– mid December

All parishes are notified of their Parish Share request. A Benefice Summary will be sent to the incumbent with an option to apportion the total request differently across the parishes within the benefice. Please communicate any change of the parish apportionment to the Diocesan Finance team by mid-December.

The Deanery Treasurer, Rural Dean and Lay Chair each receive a summary of the requests in the deanery.

APPENDIX 1

Appendix 1: More Information on the Adjustments

Parochial Fee rebate:

The fees money must be for the 4 quarters up to June and received by the end of July to qualify for the 50% rebate off the following year's share request. If a priest from a neighbouring parish takes a wedding or funeral during a vacancy or other absence, the minister's fee should be paid to their parish.

Deprivation relief:

The Indices of Multiple Deprivation as applied by the National Church to parishes will be used to determine which parishes receive relief on the grounds of social deprivation.

Deployment adjustments:

This happens when a stipendiary post is partly or fully funded by another organisation. This might be, for example, when an incumbent also serves as a chaplain to a school or the police, or when an external grant helps to fund the role as part of an agreed arrangement.

Exceptional relief:

This is one-off, short-term support for parishes, usually facing significant temporary financial difficulty. Requests should be made by the incumbent or PCC Treasurer and sent to the Deanery Standing Committee for review as part of the annual process as described above. Final approval rests with the Finance and Resources Committee (FRC).

APPENDIX 1

Sometimes, an unexpected situation may arise during the year, and a parish may wish to apply for exceptional relief on their Parish Share request. In these cases, the request should be sent to the Deanery Treasurer (copied to the Archdeacon and Director of Finance) for discussion at the next Area Stewardship Group meeting, which may then recommend it to the FRC for final approval.

Long-term vacancy relief:

If a benefice has been in vacancy for more than 12 months and has been contributing its full Share request, it is eligible for this relief. Relief is calculated as a percentage of the ministry deployment (60%) element based on the post(s) in vacancy:

- Year 1 – 0%
- Year 2 – 33%
- Year 3 – 67%
- Year 4 – 100%

Relief is calculated by calendar-year quarters (January, April, July, and October). It begins on the first day of the quarter after the benefice becomes eligible and ends on the last day of the quarter in which the new clergy are licensed. A credit note is issued in arrears, usually every six months, or as agreed with the Diocesan Finance Team. During the four-year transitional period, each benefice or parish will receive whichever is greater — the transitional relief or the long-term vacancy relief — but not both. If the benefice or any of its parishes also receives exceptional relief, this will be considered.

APPENDIX 2

More Information on Transition Arrangements

Because the last Fairer Share count was completed in 2019, we recognise that parish circumstances have changed significantly. This may result in notable increases or decreases under the new system.

To ease the impact of these changes:

Parishes facing an increase will have it phased in over four years. In 2026 (the second transition year), relief will equate to 50% of the difference between the 2026 and 2024 share requests, after adjustments for parochial fees, deprivation and deployment. Parishes receiving a decrease will remain at their 2024 share request for two years, with the reduction phased in from 2027.

In some cases, 2024 Parish share requests were corrected. Where this applies and the share increases, the transitional amount is based on 50% of the difference between 2025 and 2026, not between 2024 and 2026.

