



2021 Budget, Bristol Diocesan Board of Finance Ltd

Diocesan Synod, November 2020

INTRODUCTION

Thank you for the part you, your parishes and benefices play in making possible the 2021 budget which we present here.

It is a difficult budget to get right. There are two powerful challenges to it. On the one hand, we are experiencing a relative decline in what churches give to the wider Diocese in the form of Parish Share at a time when we are seeking to invest more in church leadership now and for the future. In addition, we are facing a pandemic that has universally brought disruption and uncertainty.

When we met last year, we noted an underlying deficit between income (principally from Parish Share and investments) and expenditure (principally on parish ministry). We estimated the shortfall to be around £650,000.

This level of deficit was based on our current strategic decisions, including a commitment to train new ordinands and curates to replenish leadership as clergy retire in the coming years. This strategy remains in place until a new one is agreed. Work on a new vision and plans is restarting now, but it won't take effect until 2022 and beyond. So, the budget for 2021 reflects our current agreed priorities.

Unsurprisingly, therefore, we find the 2021 budget to be in deficit by at least £700,000. The fact that it is not much more than this is a tribute to some careful work by our diocesan officers and staff.

It is key, as you will see, that we achieve a level of Share in 2021 similar to that offered in 2020. If we don't, we may need to make some in-year adjustments to keep any ensuing heightened deficit in check. Thought has been given to this already.

For now, though, we are asking the Synod to approve the level of expenditure detailed here.

There are some good and encouraging signs in the forecasts that give rise to the budget:

- A large number of stipendiary curates in training (over 30).
- A significant contribution to the Share from new churches (over £140,000).

Matthew Hall, Deputy Diocesan Secretary (Finance & Operations)

Email: matthew.hall@bristoldiocese.org

Diocesan Office, First Floor, Hillside House, 1500 Parkway North, Stoke Gifford, Bristol BS34 8YU

0117 906 0100 | www.bristol.anglican.org | 

- Grant funding to support the Transforming Church project to develop our future vision and strategy and additional curacies in addition to existing funding for ministry in lowest income communities and for strategic initiatives (over £300,000).
- Further work on a positive response to the climate and ecological emergency (£35,000).
- The new work being done towards a vision for a more racially diverse and just church (£15,000).

These are just a few. In addition, we are setting up a group to look at new income streams to feed into the strategic planning.

We present this budget at what feels like a precarious moment. We have the reserves to meet the deficit for a limited period. We are prayerfully engaged in developing a new vision and strategy and financial plan that can take us into the next season.

On behalf of the Directors and Bishop's Council, I commend this budget to you, despite the size of the deficit, in faithfulness to what we have collectively discerned God's calling to this diocese to have been and in anticipation of how God will lead us forward in discerning our calling over the next few years.

**Andrew Lucas, Chair of the Bristol Diocesan Board of Finance
November 2020**

1. OVERVIEW

- 1.1. This paper sets out details of the **final** 2021 Budget for the Bristol Diocesan Board of Finance Ltd for the meeting of Diocesan Synod in November 2020.
- 1.2. The 2021 Budget shows expenditure outstripping income by **£933k** overall. However, with **£200k** of this expenditure constituting improvement works to property and being funded by the Diocesan Stipends Fund (DSF) Capital Fund and **£12k** coming from 'other funds', this effectively means that the DBF's main funds budget is in deficit by **£721k**.
- 1.3. The 2021 Budget is summarised below:

	BUDGET 2021 £000
INCOME	
Parish Share	5,600
Grant income	2,042
Investment income	998
Other income	518
Total income	9,158
EXPENDITURE	
Parish ministry	4,530
Training and curate ministry	1,812
Clergy housing costs	1,533
Diocesan Support Services	1,946
National Church	270
Total expenditure	10,091
Surplus / (deficit) before transfers	-933
<i>Add back: Funding from the DSF Capital fund</i>	<i>200</i>
<i>Net income from other funds</i>	<i>12</i>
Surplus / (deficit)	-721

- 1.4. Given the budgeted deficit for 2020 was **£658k**, the 2021 Budget represents a widening of the DBF's operating deficit by an additional **£63k**.
- 1.5. A number of assumptions have been made in the formation of this budget in respect of the impact of the Covid-19 pandemic. However uncertainties remain about how this will affect the DBF's finances, parish income and the wider economy.

Diocesan Synod is asked to authorise the Bristol Diocesan Board of Finance Limited to expend in the year 2021 sums totalling **£10,091,000** in respect of the items in the main Budget for that year.

2. KEY CHANGES FROM 2020

2.1. Strategic Ministry Funding

2.1.1. For a second year, the DBF has been awarded Strategic Ministry Funding (SMF) from the Archbishops' Council to help fund the additional cost of curates in furtherance of the national aspiration to increase the number of curates. In 2021, the DBF has been awarded £111k.

2.2. Sustainability Funding

2.2.1. The Archbishops' Council has agreed to make **£35m** available to dioceses in the form of Sustainability Funding in 2020 and 2021, which is designed to maintain some short-term financial stability for dioceses as they implement or develop these long-term strategies, recognising the impact of Covid-19 on the finances of parishes and dioceses.

2.2.2. It will comprise two grant schemes:

- Grant funding to help reduce a diocese's estimated deficit in 2020 and into 2021 as a result of the impact of Covid-19 on its income. This will be the majority of the funding.
- Funding to offset interest payments on borrowing taken out by dioceses to help with the cash flow implications of Covid-19.

2.2.3. The amount awarded to the DBF has been confirmed as **£325k** and is based on 50% of the increased deficit resulting from the pandemic. For now, it is assumed that this **would all be accounted for in 2020**.

2.3. Transformation Church

2.3.1. A major addition to the budget in 2021 will be addition of a number of extra central posts and budgets to support our newest priorities and the vision and strategy development process (Transforming Church).

2.3.2. These will include a number of new central posts and the incremental cost of these posts should be covered by Strategic Capacity Funding (SCF) available from the National Church, which in 2021 is expected to be around **£207k**.

2.4. Environment & Climate Emergency

2.4.1. Further to the declaration of climate emergency in November 2019, the 2021 Budget includes specific expenditure on work related to furthering the Diocese's commitment to reach net zero carbon emissions by 2030.

2.4.2. This expenditure amounts to **£35k** in 2021 to support the DBF's environmental initiatives and work toward net zero carbon.

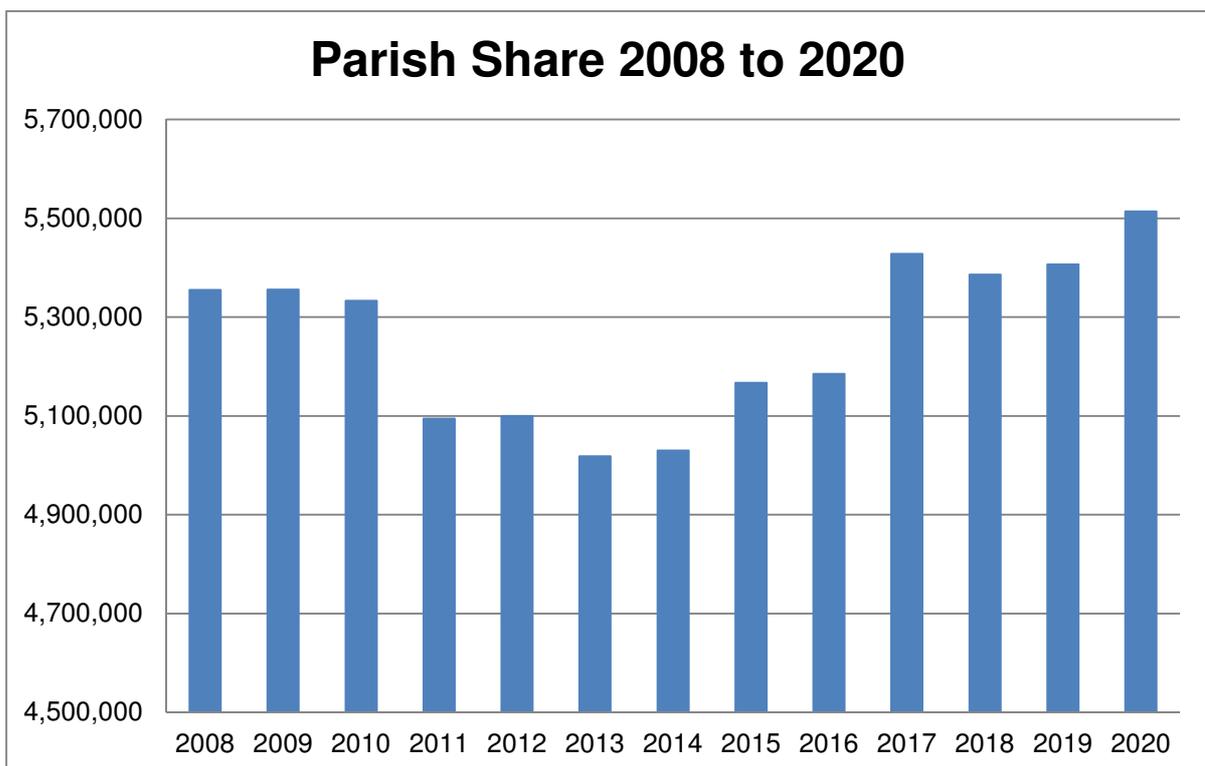
2.5. Racial Justice

2.5.1. Following the commitments made by Bishop Viv following the Black Lives Matter protests and the toppling of the Edward Colston statue, **£15k** has been reallocated from existing budgets to help deliver work on racial justice issues. Further funds are likely to be sought for external sources for use on inventory work, training, campaigns and events.

3. COMMENTARY – INCOME

3.1. Parish Share

- 3.1.1. For the last four years, Parish Share has been requested using the approach based on the principles of being *generous, taking responsibility and having faith*. This approach has generally garnered support from parishes and the approach continues to provide parishes with a strong steer on the amount to give.
- 3.1.2. However, the level of Parish Share for 2021 has been a particularly difficult to budget for and this is largely due to the unknown impact on parish finances of the COVID-19 pandemic. It is clear that some parishes have suffered a significant reduction in income, but many have not and even at this stage in the year it remains too early to get a clear picture of the overall impact.
- 3.1.3. The existing methodology for calculating the Parish Share requests uses recent, but historic, data on parish income, attendance and deprivation to come up with a consistently applied request. This methodology is predicated on the assumption that a rolling 3 year average gives a good indication of a parish's current financial strength and size, because these metrics are judged to move slowly over time. In most other years that would be appropriate, but the COVID-19 pandemic potentially means a material change in both metrics for some parishes during 2020.
- 3.1.4. If the 2020 commitments were sustained and the two resourcing churches honour the Parish Share amounts specified in their SDF applications (£72k each), that would equate to a total of around **£5,614k**. This iteration of the budget therefore includes a budget figures for Parish Share for 2021 of **£5.6 million**, but this should be regarded as an optimistic target.



3.2. Grant Income

- 3.2.1. Although the level of grants in 2021 is only marginally less than the overall level budgeted in 2020, the composition of the grant income in 2021 is expected to be different from 2020.
- 3.2.2. Notably grants in relation to the Strategic Development Funding (SDF) and Strategic Capacity Funding (SCF) that will be drawn down in support of the Mission Areas and Resourcing Church initiatives in 2021 reduce by **£294k** in 2021, compared to 2020. These initiatives have now been established for a few years and so the national funding is reducing significantly in 2021 as expected.
- 3.2.3. This is offset by Strategic Ministry Funding (SMF) of **£111k** in 2021, in support of the DBF's increased number of curates and further Strategic Capacity Funding (SCF) applications of **£207k** to fund additional central capacity to deliver the Diocese's strategy.
- 3.2.4. There is some movement in the other grants being received from the National Church for the New Housing Areas work and ongoing mission projects, but that is matched by the corresponding movement in related expenditure.
- 3.2.5. As things stand, the National Church funding for Lowest Income Communities (LinC) is budgeted to increase by **£15k**, from £419k in 2020 to **£434k** in 2021.
- 3.2.6. Grants from the DBF's other established grant funders, including Temple Ecclesiastical Trust and Bristol Archdeaconry Charity is budgeted to stay the same as 2020. It is possible that these bodies may need to reduce their financial support to the Diocese, due to the negative impact of the pandemic on their income and in particular their investment income, but the DBF has yet to be informed of any reductions.
- 3.2.7. In this iteration of the budget, funds from Bishop Monk's Horfield Trust are being treated as grant income, but if the assets are transferred to the DBF in 2020 as planned, this income will be transferred to investment income.
- 3.2.8. In keeping with the funding changes introduced in recent years, the grants from All Churches Trust will also increase by **£11.5k** (from **£106k** in 2020 to **£117.5k** in 2021).

3.3. Investment Income

- 3.3.1. Investment income derives largely from the DBF's listed investments (managed by CCLA Investment Management Ltd) and income from its glebe holdings. CCLA have indicated that distributions, particularly from the CBF Investment Fund, will continue to be maintained and so this iteration of the budget factors in an overall increase year-on-year of **2%**.
- 3.3.2. Additional income may be achieved from surplus net funds from property transactions being invested, but due to the complexity of a number of these remaining properties, the timing of that extra capital remains uncertain.
- 3.3.3. Given the projected cash deficits in 2020 and 2021, the DBF's capacity to purchase additional investment units is becoming increasingly limited.

3.4. Property income

- 3.4.1. Income from renting out functional properties, that are not required to house clergy, is expected to decrease in 2021, from **£248k** in the 2020 Budget to **£210k** in 2021.
- 3.4.2. This is based on an exercise to project those properties that will be available for rental in 2021, taking into account expected clergy movements and existing tenancies.

3.5. Contribution towards Diocesan Support Services

- 3.5.1. Funds received towards the work of Diocesan Support Services are expected to decrease by almost **£55k** in 2021, from **£85k** in the 2020 Budget to **£31k** in 2021.
- 3.5.2. This is primarily due to the expectation that the 5 members of staff who work for the Diocese of Bristol Academies Trust (DBAT) will move out of Hillside House at the end of October 2020. The associated contribution from DBAT for office space in the Diocesan Office therefore ceases at that time.
- 3.5.3. The contribution from the St Matthias Foundation for clerking services is expected to go up in line with cost of living increases.

3.6. Local fee income

- 3.6.1. Local fee income is the term used to describe the DBF's share of fees received for wedding and funeral services. Feedback from parishes and information submitted on Statistics for Mission Returns shows that the number of these services has been falling over recent years.

	2016	2017	2018	2019
Marriage	587	481	425	396
Marriage blessing	37	40	26	12
Funeral, church	903	913	848	735
Funeral, crem./cemetery	766	706	532	497

- 3.6.2. While there are various local factors that impact the number of weddings and funerals being conducted, the current budget figure of **£277k** for 2021 is based on a **10% reduction** from the 2020 figure. Further work is required to assess whether the impact of COVID-19 (i.e. postponed weddings etc.) may mitigate the general decline.
- 3.6.3. Any decline would be mitigated in part by annual fee increases, in line with CPI (in August) and from a DBF perspective, as reduction in fees paid out to non-stipendiary ministers and retired clergy.

4. COMMENTARY – EXPENDITURE

4.1. Parish ministry

- 4.1.1. A post-by-post projection of all stipendiary appointments across the Diocese and no anticipated stipend increase from April 2021 have adjusted the cost of stipendiary clergy to **£3,564k** in 2021 from **£3,631k** in the 2020 Budget. The DBF will be following the national decision that there will be no increase in stipends in 2020, following an increase of 2% in 2020.
- 4.1.2. This equates to **100.37 FTE posts**, less an anticipated vacancy rate of **9.5%**, making it **90.87 FTE posts** being budgeted in 2021. This vacancy rate is slightly higher than that budgeted for 2019, which was **9%**, and lower than the actual experience of 2019 which was **12.49%**. While clergy numbers are being maintained, the **£67k** reduction in the cost of stipendiary clergy is largely due to the impact of clergy movements, including the expectation that some clergy currently in receipt of housing allowances will be housed in 2021.
- 4.1.3. Clergy vacancies are often difficult to predict, as are the length of vacancies that result. While vacancies in general are expected to last 9 months, there is also the expectation that a number of posts may be difficult to fill and those vacancies may last longer.

- 4.1.4. **Other ministry** costs are expected to fall significantly from **£805k** in 2020 to **£545k** in 2021. **£244k** of this decrease relates to the planned reduction in support for the three Mission Areas and two Resourcing Churches, much of which is covered by incoming SDF grants (see above). There is a projected reduction in payments to self-supporting and retired clergy for weddings and funerals, in line with the general reduction in those services (see Local Fee Income, above) and a reduction in the level of work in New Housing Areas.
- 4.1.5. **Grants to ministers** are expected to reduce by around **£21k** to reflect the number of anticipated posts being filled in 2021 and deanery costs are expected to marginally decrease.
- 4.1.6. The cost of the **ministry support** team is expected to decrease from **£387k** in the 2020 Budget to **£351k** in 2021. This follows changes to the Ministry Development team and in line with the projected costs for 2020.

4.2. Training and curate ministry

- 4.2.1. As in 2020, the increase in **training curacies** of **£220k** is one of the most significant year-on-year changes in the 2021 Budget. With 6 stipendiary curates having started in July 2021 (including one half-time post), following 12 stipendiary curates starting in 2019, there are projected to be **30.75 FTE** stipendiary curate posts in 2021, compared to **25.92 FTE** posts in the 2020 Budget. The posts in 2021 break down, as follows:

Training curacies	Posts 2021	FTE 2021	Posts 2020	FTE 2020
Year 1 – starting at Petertide	6	3	6	3
Year 2	6	5.5	12	11.75
Year 3	13	13*	7	6.75
Year 4	7	7	5	3.92
Year 5	4	2.25	3	0.5
TOTAL	35	30.75	33	25.92

*Additional training curate transferred and funded by the Diocese of London

- 4.2.2. The total cost of curates in 2021 is projected to be **£1,244k**, compared to **£1,024k** in 2020. This includes one curate who is being housed and licenced in the Diocese of Bristol, but paid by the Diocese of London.
- 4.2.3. Having increased in 2019, **contributions to the National Church Institutions** (NCIs) for training (so-called ‘Vote 1’) are to remain unchanged in 2021 at **£225k**. This has been determined as part of the National Church’s annual apportionment exercise.
- 4.2.4. Having increased significantly in 2020, the overall cost of **grants to ordinands and curates** is expected to decrease in 2021 by **£28k**. Much of that increase relates to the personal circumstances of those in training. The pooling adjustment for the cost of ordinands’ maintenance grants and the anticipated level of family maintenance grants are still to be confirmed. The level currently in the 2021 Budget for family maintenance grants is **£175k**, with a pooling adjustment of **£101k**.
- 4.2.5. The increase in IME support and training costs of **£41k** is due to changes in the staffing configuration within the Ministry Development team, following vacancies, and related specifically to the Adviser of Lay Ministry role.

4.3. Clergy housing costs

- 4.3.1. The budget for property costs in 2021 is based on the expectation of work required to maintain the properties managed by the DBF over the next year. Analysis has been carried out by the Property Team to identify the specific and routine works required in 2021.
- 4.3.2. Lower overall levels of expenditure of almost **£43k** are expected in 2021. This does include a projected increase in Council Tax of **£30k**, as more clergy housing is deployed and just over **£11k** on renting properties for parochial housing.
- 4.3.3. Within the housing costs are projected to be **£200k** of improvements to parochial property, which can be funded from the Diocesan Stipends Capital Fund (DSF), reducing the call on the DBF's general reserves. Expenditure covered from this fund in 2020 was budgeted to be **£250k**.
- 4.3.4. The remaining reduction in expenditure is across various other property budget headings, with the exception being quinquennial work on non-parochial housing which is budgeted to increase from **£19k** to **£35k** in 2021.

4.4. Diocesan support services (staff)

- 4.4.1. The cost of Diocesan Support Services (DSS) staff is expected to increase by just under **£138k** in 2021, compared to 2020, but much of this is covered by new grants from the National Church.
- 4.4.2. Almost all the increase of **£96k** in *governance, finance and administration* relates to projected cost of support for Transforming Church project to develop vision and strategy, some of which is time limited and all of which funded by Strategic Capacity Funding (SCF), alongside other minor refinements to staff costs.
- 4.4.3. A reduction in hours within the Education Team staff is responsible for the **£13k** reduction in the expected spend on *Diocesan Board of Education*. The increase of **£7** under the Parish and External Relations heading is largely due the new role of Project Office Coordinator. This latter role is again funded by Strategic Capacity Funding from the National Church.
- 4.4.4. More widely, there is budgeted to be a **2%** cost of living increase for DBF staff from July 2021. It should be stressed that this is a budget assumption for now and will be subject to the recommendation of the HR & Remuneration Committee and the decision of the Finance Committee in May 2021. 2% is at the upper end of any likely increase. No cost of living increase was applied in July 2020, anticipating no increase in stipends in early 2021.

4.5. Diocesan support service (non-staff)

- 4.5.1. There are a number of changes to the DSS non-staff expenditure expected in 2021, which result in a projected overall increase in costs of **£33k**. Within that are a number of savings concerning office operations at Hillside House. These savings are offset, by environmental project work (**£35k**), a more realistic assessment of the DBF's contribution to supporting police chaplaincy (**£11k**) and additional resources in support of our environmental work (**£11.5k**). Also included under information services, admin and expenses are **£15k** of costs covered by Strategic Capacity Fund grants. As post-pandemic working patterns develop, further limited savings may be possible.

4.6. Other specific central costs

- 4.6.1. In addition to the operational cost of the Diocesan Support Services there are **three** specific costs that merit separate disclosure.
- 4.6.2. The first of these of these is the cost of servicing the **£2 million** Revolving Credit Facility (RCF) that the DBF opened in 2019. The RCF is due for repayment in February 2021 and this budget assumes it will not be renewed, but this decision may be revised.
- 4.6.3. Necessary work to upgrade the DBF's IT infrastructure and which has been deferred from 2020 is again budgeted for 2021,
- 4.6.4. Finally there is a **£2k** increase to the cost of administering and funding the deficit on the historic staff pension scheme for lay staff. This scheme was closed over 20 years ago, but these costs remain and have risen in recent years.

4.7. National Church

- 4.7.1. The contributions made to the National Church Institutions (NCIs) for so-called 'Votes 2 to 5' under the apportionment regime will reduce slightly in 2021 from **£278k** in 2020 to **£270k** in 2021.
- 4.7.2. This covers National Church responsibilities (vote 2), grants & provisions (vote 3), mission agency pension contributions (vote 4) and CHARM retirement housing (vote 5).
- 4.7.3. These contribution levels are set by the NCIs, along with the contribution for Training for Ministry (Vote 1).

4.8. OTHER FUNDS

- 4.8.1. The 'other funds' shown in the budget include income and expenditure relating to various funds that are ancillary to the main operations of the DBF, including Educational Foundations, the Clergy Society and Pastoral Reserve.
- 4.8.2. While exceptional transactions may occur within these funds, for budget purposes they are expected to balance their expenditure requirements with their income.

5. PUTTING THE 2021 BUDGET DEFICIT INTO CONTEXT OF RESERVES

- 5.1. According to the annual report and financial statements, at the end of 2019 the DBF had **£16.75 million** (2018: £16.4 million) in unrestricted reserves. Excluding £1.12 million of pension liabilities (2018: £2.5 million), these are made up **£8.5 million** of undesignated funds and **£9.4 million** in designated funds.
- 5.2. **£8.1 million** of undesignated funds were held in property, with the assets of these undesignated funds having become increasing illiquid in recent years. This is largely due to purchase of 'board corporate' properties for the increased number of clergy.
- 5.3. In terms of cash requirements, if the potential level of deficit spending is **£500k** per annum, these undesignated reserves will be expended in **17 years** and total unrestricted reserves would be exhausted in just over **33 years**. If that deficit rises to **£733k** per annum, those timings reduce to just under **12 years** and just under **23 years** respectively.
- 5.4. There may be some scope to bolster funds that support operational expenditure, such as income coming from the Diocesan Stipends Fund, but this will be limited.

6. WHERE WE ARE IN 2020

- 6.1. While still some way off from the end of 2020, we can already make projections about where we might end up at the end of the year.
- 6.2. However, it is clear that the current coronavirus crisis will have a significant impact on the DBF's financial situation in 2020, although what that exact impact will be remains uncertain. Having obtained up to date expectations from budget holders, the following table below shows the current overall projection for 2020 against the 2020 Budget:

	2020 BUDGET	2020 PROJECTION	DIFFERENCE
	£000	£000	£000
INCOME			
Parish Share	5,600	4,817	-783
Grant income	2,015	2,050	+35
Investment income	1,050	988	-62
Other income	641	460	-181
Total income	9,306	8,315	-991
EXPENDITURE			
Parish ministry	4,916	4,604	+312
Training & curate ministry	1,579	1,554	+25
Clergy housing costs	1,576	1,494	+82
DSS	1,865	1,733	+132
National Church	278	278	0
Total expenditure	10,214	9,663	+551
Deficit before transfers	-908	-1,348	-440
<i>Add back: DSF Capital</i>	<i>250</i>	<i>205</i>	<i>-45</i>
<i>Net income from 'other funds'</i>	<i>0</i>	<i>-22</i>	<i>-22</i>
Deficit before national church funding	-658	-1,165	-507
Sustainability Funding	-	325	325
Deficit	-658	-840	-182

- 6.3. Given the approved 2020 Budget deficit of **£658k** was predicated on achieving Parish Share of **£5.6 million** and pre-pandemic Parish Share commitments for 2020 were only **£5.514 million**, this means that the starting deficit effectively increased by **£86k** to **£744k**.
- 6.4. Taking into account the predicted impact of the coronavirus crisis, the projected result for 2020 increases the deficit to **£1,165k** and this reflects an expected reduction in the DBF's income (mainly Parish Share and parochial fees), offset by a reduction in costs.
- 6.5. However, the DBF has been successful in applying for *Sustainability Funding* from the national church amounting to **£325k**. This reduces the projected deficit for 2020 down to **£840k**.
- 6.6. This projection does come however come with a warning, that is based on current information and various estimates (including those related to Parish Share) may still change before the end of the year.

APPENDIX A: DETAIL BUDGET SUMMARY 2021

Bristol Diocesan Board of Finance					
BUDGET SUMMARY					
	2019 ACTUAL	2020 BUDGET	2020 FORECAST	2021 BUDGET	BUDGET VARIANCE
Description	Full year	Full year	Full year	Full year	2020 vs 2021
	£000	£000	£000	£000	£000
INCOME					
Parish Share	5,407	5,600	4,817	5,600	0
Grants					
For ministerial training and deployment	1,382	1,751	1,705	1,561	-190
For Education	189	132	141	130	-2
For general use or Support Services	129	132	475*	351	233
Furlough grant income	0	0	54	0	0
	1,700	2,015	2,375*	2,042	41
Investment income					
Dividends and interest received	927	997	932	945	-52
Glebe income	49	53	56	53	0
	976	1,050	988	998	-52
Property income					
Parsonage rental	268	248	237	210	-38
Charges / fees for central services	84	85	73	31	-54
Local fee income	280	308	150	277	-31
	632	641	460	518	-123
TOTAL INCOME	8,714	9,306	8,640*	9,158	-134
EXPENDITURE					
Parish ministry					
Stipends, salaries, NIC	3,432	3,631	3,608	3,564	67
Other ministry	606	805	623	545	260
Grants to ministers	38	44	31	23	21
Deanery costs	47	49	42	47	2
Ministry support and training (inc staff)	323	387	300	351	36
	4,447	4,916	4,604	4,530	386
Training and curate ministry					
Training curate stipend cost	807	1,024	1,049	1,244	-220
National training costs (Vote 1)	225	225	225	225	0
Grants to ordinands & curates	305	166	137	138	28
IME support and training (inc staff)	132	164	143	205	-41
	1,469	1,579	1,554	1,812	-233
Clergy housing costs					
Housing costs (inc staff)	1,650	1,481	1,391	1,428	53
Non-parochial housing costs	123	95	103	105	-10
	1,772	1,576	1,494	1,533	43

Diocesan support services (staff)					
Governance, Finance and Administration	437	456	448	552	-110
Diocesan Board of Education	234	203	198	189	14
Parish and External Relations	416	458	445	465	-42
Staff related costs	21	21	18	20	1
	1,109	1,138	1,109	1,226	-137
Diocesan support services (non-staff)					
Training and other services provided	52	60	37	80	15
Professional costs and services	81	94	86	90	4
Information services, admin and expenses	166	163	131	180	-29
Other DBE expenditure	38	22	17	27	-5
Office rent, rates & service charge	192	178	157	174	4
Other costs	536	1	0	1	0
	530	518	428	552	-11
Other specific central costs					
Cost of borrowing	57	48	46	4	44
IT systems and support	61	78	60	78	0
Cost of historic pension scheme	86	83	90	86	-3
	204	209	196	168	41
National Church	278	278	278	270	8
TOTAL EXPENDITURE	9,808	10,214	9,663	10,091	98
NET INCOME BEFORE OTHER FUNDS	(1,094)	(908)	(1,023)	(933)	-36
Other fund income	290	263	243	267	4
Other fund expenditure	(319)	(263)	(265)	(255)	8
NET INCOME BEFORE TRANSFERS	(1,124)	(908)	(1,045)	(921)	-25
Funding from DSF Capital Fund	353	250	205	200	-50
(DEFICIT) BEFORE GAINS	(771)	(658)	(840)	(721)	-75

*The **£325k** awarded to the DBF in 2020 in the form of *Sustainability Funding* has been included in grant income in the table above. It has been shown separately at the bottom of the table in section 6.