Worked Examples—parish share calculations

1. Basic calculation—phasing in new members

Parish A has declared 46 members including 6 new members who came to faith through an Alpha course this year (& no new members from the previous year).

Year one:
Membership for share purposes = 40 + 6 x (1/3) **= 42**
(40 members fully included + 6 new members included at 1/3 this year)

Amount for B category churches = £560 (for example)
Share request = £560 x 42= **£23,520**

Year two:
Membership for share purposes = 40 + 6 x (2/3) **= 44**
(40 members fully included + 6 new members included at 2/3 this year)

Amount for B category churches = £580 (for example)
Share request = £580 x 45= **£25,520**

(There is an increase in year 2 due to both central factors per member **and** the increased phasing in of the 6 new members from the previous year. In year 3, the new members from year 1 will be fully included).

2. Parish with large decrease this year (collar applied)

Parish B had a share request of £16,400 in 2016. Due to the decision to drop down a category and also the loss of 2 families from the church, the membership also decreased and the gross share for 2017 (before caps and collars) was calculated at £13,400.

Gross Parish Share decrease is 12.2% - apply 10% collar on decrease

2017 Share request = £16,400 x 90% = £14,760.

(There will potentially be a further decrease next year because of the collar applied this year)

3. Parish whose increase was capped last year

Parish C is a small 'D' category church which has experienced an increase in membership from 2 families who joined them from another church. In addition, their category increased

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Membership for 2015 share —17, Parish Share £7,800
Membership for 2016 share — 22, Parish Share before cap £10,500 (34.6% increase)

In this case, their share in 2016 would be capped at a 15% increase on £7,800, i.e. £8,970.

In 2017, it is likely that there will be another 15% increase to £10,316 (capped amount), if the membership remains constant at 22.

Examples 2 and 3 illustrate that the cap/(collar) on a large increase/(decrease) in share will spread the change over more than one year, rather than it all being experienced in year one.