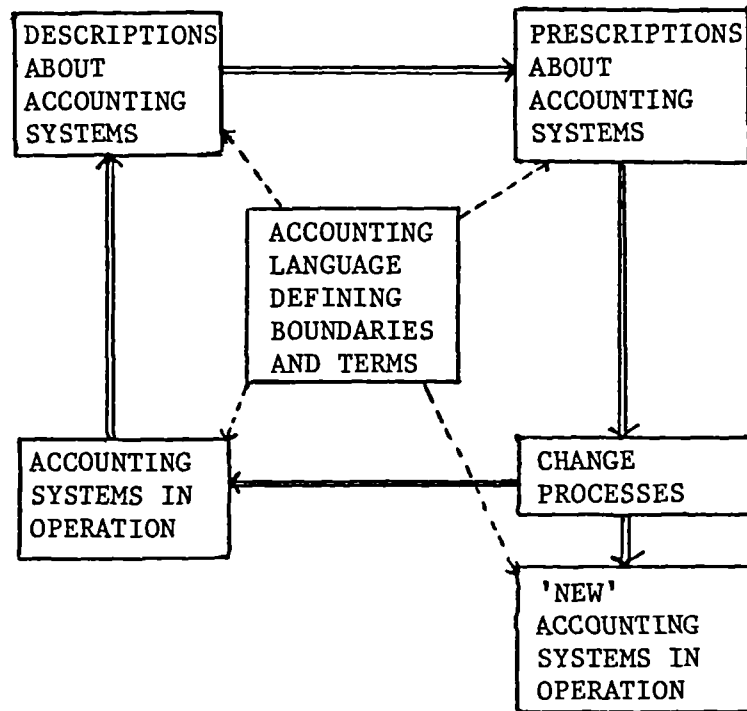


TABLES AND FIGURES



- - - Underlying relationship
 / Defining relationship
 = = Sequential relationship

FIGURE 1.1

A MODEL OF THE PROCESSES OF DESIGNING
ACCOUNTING SYSTEMS IN PRACTICE

SCHOOLS	HISTORIC RECORD	CURRENT ECONOMIC REALITY	INFORMATION SYSTEM	ECONOMIC COMMODITY
SUB SCHOOLS	HISTORIC COST ACCOUNTING EVENTS ACCOUNTING	INCOME AND WEALTH MEASUREMENT INFLATION ACCOUNTING	INFORMATION FOR DECISION MODELS BEHAVIOURAL ACCOUNTING RESEARCH SECURITY PRICE RESEARCH HUMAN INFORMATION PROCESSING INFORMATION INDUCTANCE	INFORMATION ECONOMICS AGENCY THEORY APPROACHES SOCIAL WELFARE CONSIDERATIONS

TABLE 1.3.1
SCHOOLS AND SUB-SCHOOLS
IN FINANCIAL ACCOUNTING

	DESCRIPTION	PRESCRIPTION	CHANGE INTENTIONS
HISTORIC RECORD:			
Historic Cost Accounting	✓	✓	✓
Events Accounting		✓	
CURRENT ECONOMIC REALITY:			
Income & Wealth Measurement	?	✓	
Inflation Accounting	?	✓	✓
INFORMATION SYSTEM:			
Information for decision models	?	✓	
Behavioural Accounting Research	✓		
Security Price Research	✓?	✓?	✓?
Human Information Processing	✓	?	
Information Inductance	✓	?	
ECONOMIC COMMODITY:			
Information Economics	?	✓	
Agency Theory Approaches	✓?	✓?	✓?
Social Welfare Considerations	✓	✓	

TABLE 1.3.2

OVERARCHING CONCERNS OF
SUB-SCHOOLS OF FINANCIAL ACCOUNTING

	CLOSED SYSTEM MODELS	OPEN SYSTEM MODELS
RATIONAL MODELS	<p>1900 - 1930</p> <p>SCIENTIFIC AND ADMINISTRATIVE MACHINES</p> <p>(cf Taylor, 1911; Fayol, 1949)</p>	<p>1960 - 1970?</p> <p>SYSTEMS AND CYBERNETIC CONCEPT</p> <p>(cf Burns and Stalker, 1961; Woodward, 1965; Lawrence and Lorsch, 1967; Pugh et al, 1968, 1969)</p>
NATURAL MODELS	<p>1930 - 1960</p> <p>HUMAN RELATIONS FORUM</p> <p>(cf Roethlisberger and Dickson, 1939; Mayo, 1945; McGregor, 1960)</p>	<p>1970 -</p> <p>AMBIGUOUS, COMPLEX CONFLICTING PHENOMENA</p> <p>(cf March and Olsen, 1976; Pfeffer and Salancik, 1978)</p>

FIGURE 1.4.1

A HISTORICAL 'IMAGERY' OF ORGANISATION
THEORY (ADAPTED FROM SCOTT(1981))

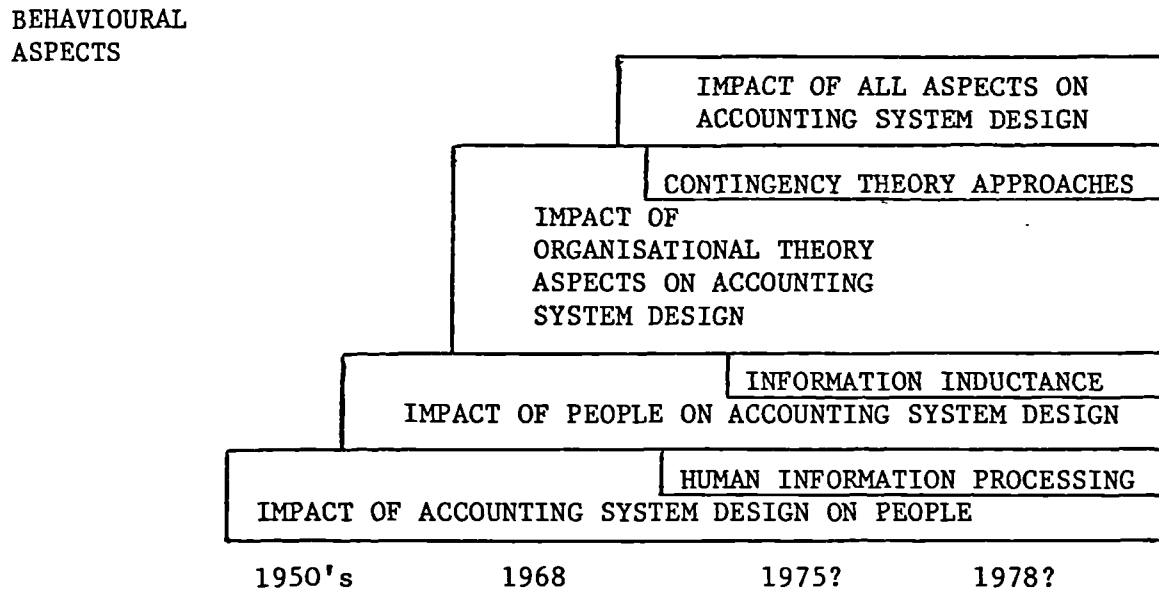
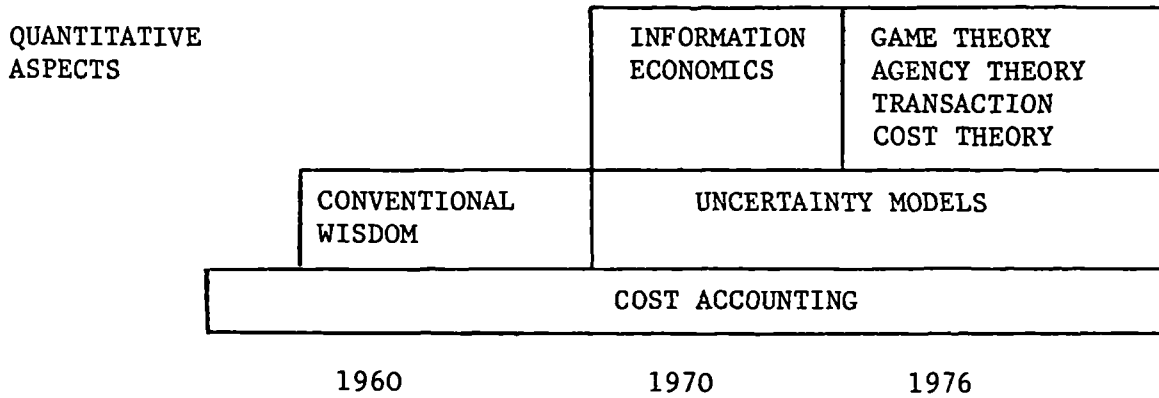


FIGURE 1.4.2
MANAGEMENT ACCOUNTING IMAGES AND
DEVELOPMENTS

<u>TITLE</u>	<u>CODE</u>
<u>QUANTITATIVE ASPECTS</u>	
Cost Accounting	Q11
Conventional Wisdom	Q21
Uncertainty Models	Q22
Information Economics	Q31
Game Theory	Q32
Agency Theory	Q33
Transaction Cost Theory	Q34
<u>BEHAVIOURAL ASPECTS</u>	
Impact of Accounting System Design on People	B11
Human Information Processing	B12
Impact of People on Accounting System Design	B21
Information Inductance	B22
Impact of Organisational Aspects on Accounting System Design	B31
Contingency Theory Approaches	B32
Impact of All Aspects on Accounting system Design	B41

Table 1.4.2.3

CODING OF MAJOR SUB-SCHOOLS OF THOUGHT
IN MANAGEMENT ACCOUNTING

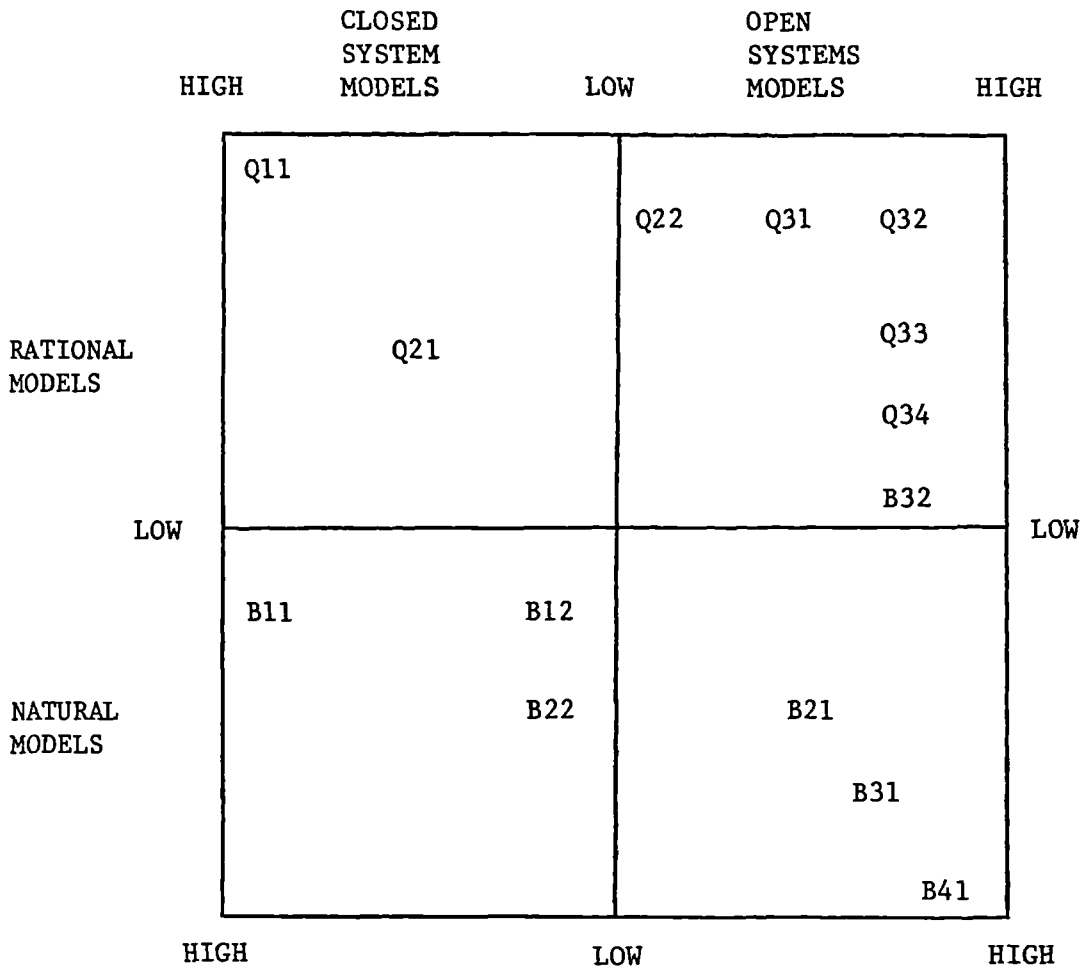


FIGURE 1.4.2.3

POSITIONING OF SUB-SCHOOLS OF THOUGHT IN AN ENRICHED
MODEL OF IMAGES IN ORGANISATION THEORY

	DESCRIPTION	PRESCRIPTION	CHANGE INTENTIONS
Q11	Cost Accounting	✓	✓
Q21	Conventional Wisdom	✓	?
Q22	Uncertainty Models	✓	
Q31	Information Economics	✓	
Q32	Game Theory	✓	
Q33	Agency Theory	✓?	✓?
Q34	Transaction Cost Theory	✓?	✓?
B11	Impact on Accounting System Design on People	✓?	?
B12	Human Information Processing	✓	?
B21	Impact on People on Accounting System Design	✓	
B22	Information Inductance	✓	?
B31	Impact of Organisational Aspects on Accounting System Design	✓	
B32	Contingency Theory Approaches	✓?	?
B41	Impact of All Aspects on Accounting System Design	✓	

TABLE 1.4.3

OVERARCHING CONCERNS OF SUB-SCHOOLS

OF MANAGEMENT ACCOUNTING

<u>FINANCIAL ACCOUNTING</u>	<u>MANAGEMENT ACCOUNTING</u>
FH1 Historic Cost Accounting	MQ11 Cost Accounting
FH2 Events Accounting	MQ21 Conventional Wisdom
FE1 Income and Wealth Measurement	MQ22 Uncertainty Models
FE2 Inflation Accounting	MQ31 Information Economics
FI1 Information for Decision Models	MQ32 Game Theory
FI2 Behavioural Accounting Research	MQ33 Agency Theory
FI3 Security Price Research	MQ34 Transaction-Cost Theory
FI4 Human Information Processing	MB11 Impact of Accounting System Design on People
FI5 Information Inductance	MB12 Human Information Processing
FC1 Information Economics	MB21 Impact of People on Accounting System Design
FC2 Agency Theory Approaches	MB22 Information Inductance
FC3 Social Welfare Considerations	MB31 Impact of Organisational Aspects on Accounting System Design
	MB32 Contingency Theory Approaches
	MB41 Impact of All Aspects on Accounting System Design

TABLE 2.1.1

CODING OF SUB-SCHOOLS OF THOUGHT
IN FINANCIAL AND MANAGEMENT
ACCOUNTING

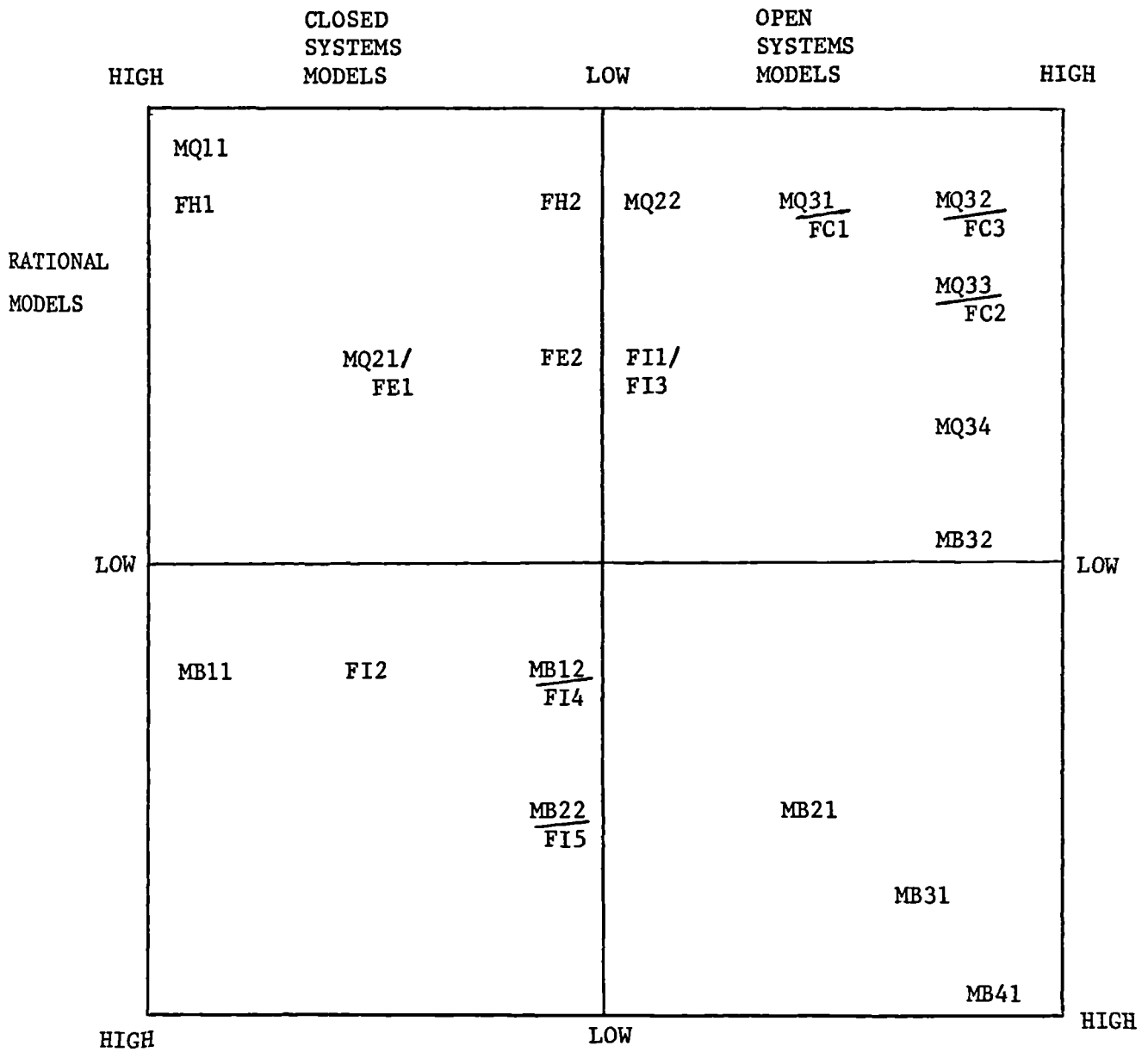


FIGURE 2.1.1

FINANCIAL AND MANAGEMENT ACCOUNTING SUB-SCHOOLS OF
THOUGHT IN SCOTT'S (1981) CLASSIFICATION SCHEME

TABLE 2.1.2

MORGAN AND SMIRCICH'S (1980)

Network of Basic Assumptions Characterising
The Subjective-Objective Debate within Social Science

	Subjectivist Approaches to Social Science	Objectivist Approaches to Social Science
Core Ontological Assumptions	<p>reality as a social construction of human imagination</p> <p>reality as a realm of symbolic discourse</p> <p>reality as a contextual field of information</p> <p>reality as a concrete process</p> <p>reality as a concrete structure</p>	<p>reality as a concrete process</p> <p>reality as a concrete structure</p>
Assumptions About Human Nature	<p>man as pure spirit, consciousness, being</p> <p>man as a social constructor, the symbol creator</p> <p>man as an actor, the symbol user</p> <p>man as an information processor</p> <p>man as an adaptor</p> <p>man as a responder</p>	<p>man as an adaptor</p> <p>man as a responder</p>
Basic Epistemological Stance	<p>to obtain phenomenological insight, revelation</p> <p>to understand how social reality is created</p> <p>to understand patterns of symbolic discourse</p> <p>to map contexts</p> <p>to study systems, process, change</p> <p>to construct a positivist science</p>	<p>to study systems, process, change</p> <p>to construct a positivist science</p>

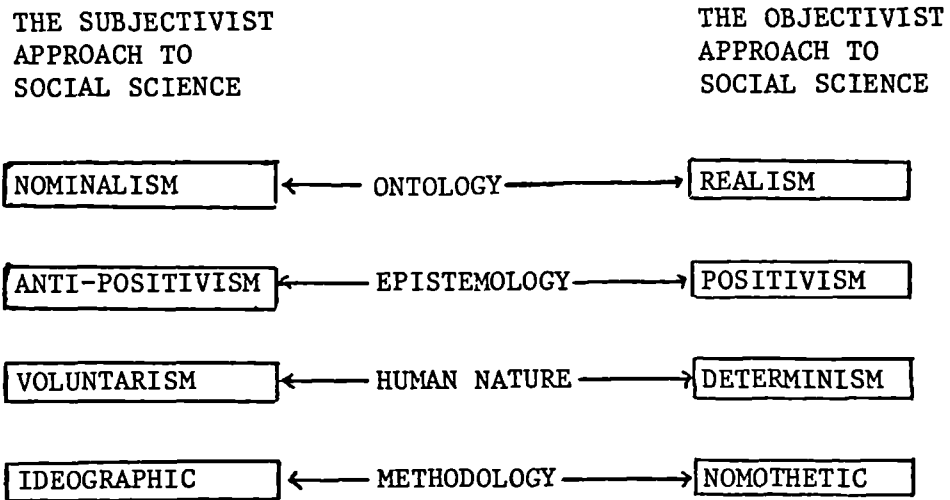


FIGURE 2.1.2(1)

ASSUMPTIONS ABOUT THE NATURE
OF SOCIAL SCIENCE FROM BURRELL
AND MORGAN (1979)

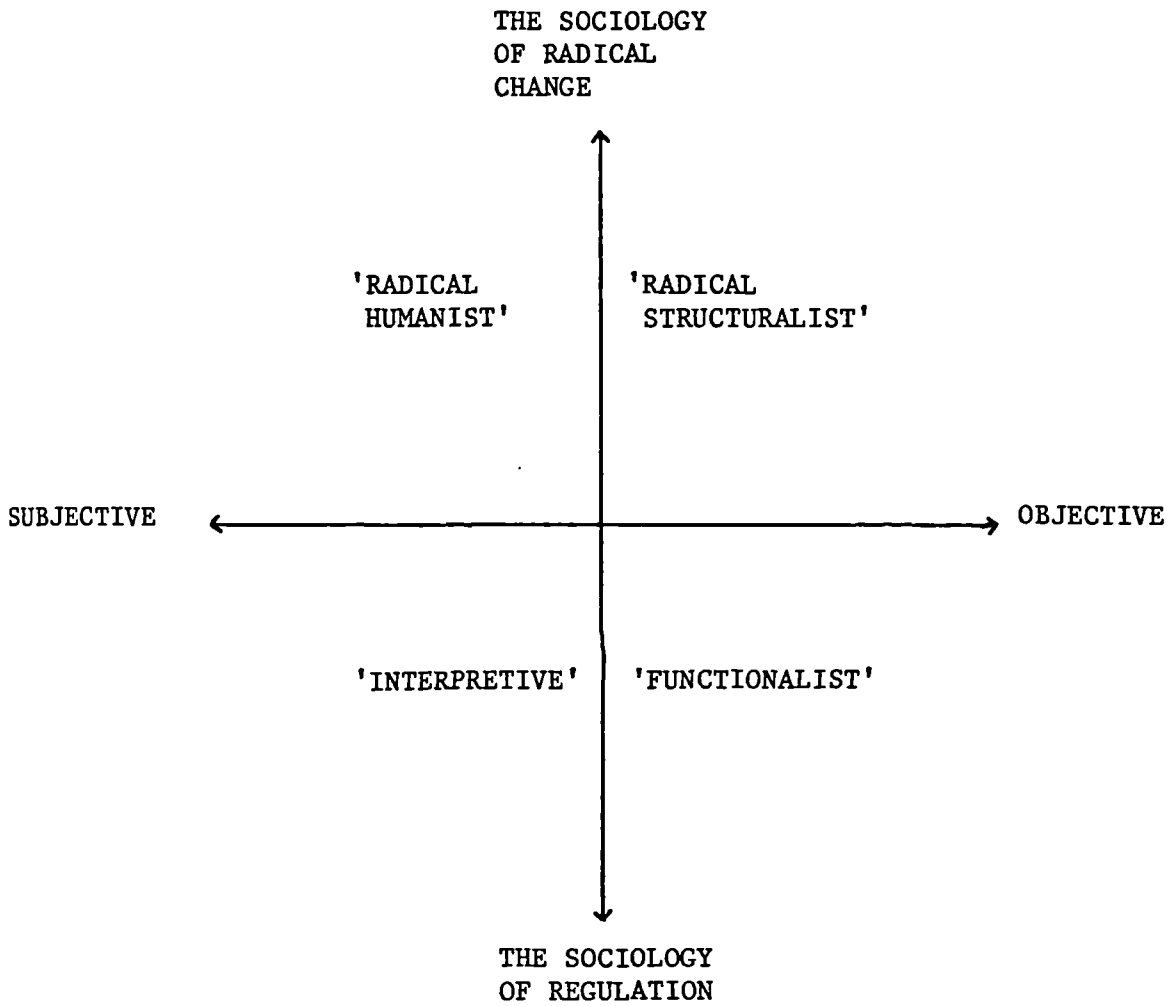


FIGURE 2.1.2(2)

THE FOUR PARADIGMS OF SOCIAL THEORY
FROM BURRELL AND MORGAN (1979)

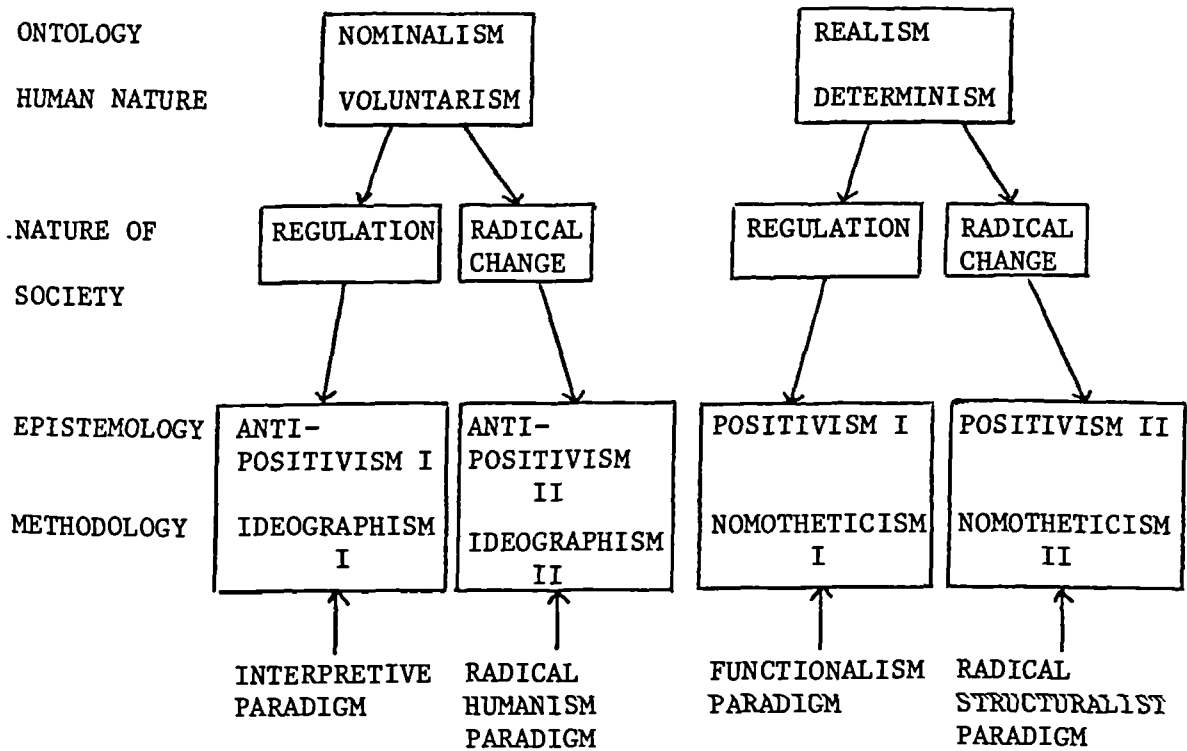


FIGURE 2.1.2 (3)

SOME INSIGHTS INTO THE NATURE OF THE
FOUR PARADIGMS FROM BURRELL AND
MORGAN (1979)

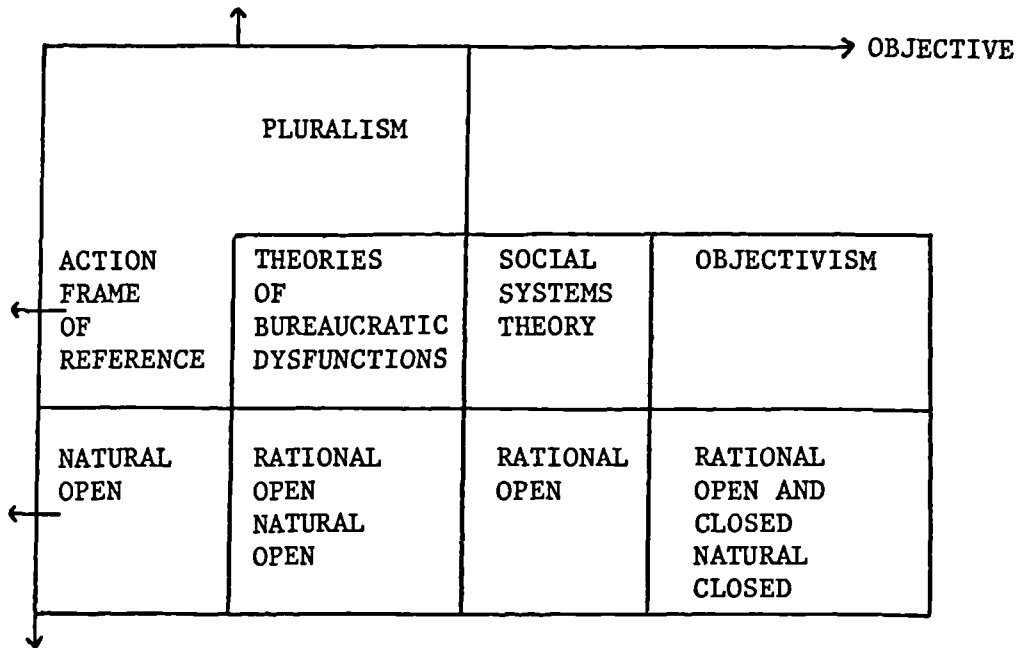


FIGURE 2.1.3

THEORIES OF ORGANISATION WITHIN THE
THE FUNCTIONALIST PARADIGM COMBINING
BURRELL AND MORGAN (1979) AND SCOTT
(1981)

BURRELL AND MORGAN'S FUNCTIONALIST CLASSIFICATION OF ORGANISATION THEORY	ACCOUNTING SCHOOLS	STUDIES IN SCHOOLS TO BE LOOKED AT	SECTION
OBJECTIVISM AND SOCIAL SYSTEMS THEORY	ALL SCHOOLS IN RATIONAL OPEN AND CLOSED AND NATURAL CLOSED	MQ33/FC2 MB32	2.2 2.3
THEORIES OF BUREAUCRATIC DYSFUNCTIONS	MB21 MB31	MB31	2.4
ACTION FRAME OF REFERENCE/ PLURALISM	MB41	MB41	2.5

TABLE 2.1.3

BURRELL AND MORGAN'S CLASSIFICATION
ACCOUNTING INTERPRETATIONS AND
CHAPTER DESIGN

FIGURE 3.1 (1)

SCHOOLS OF THOUGHT IN THE PHILOSOPHY OF KNOWLEDGE 1550 - TO DATE

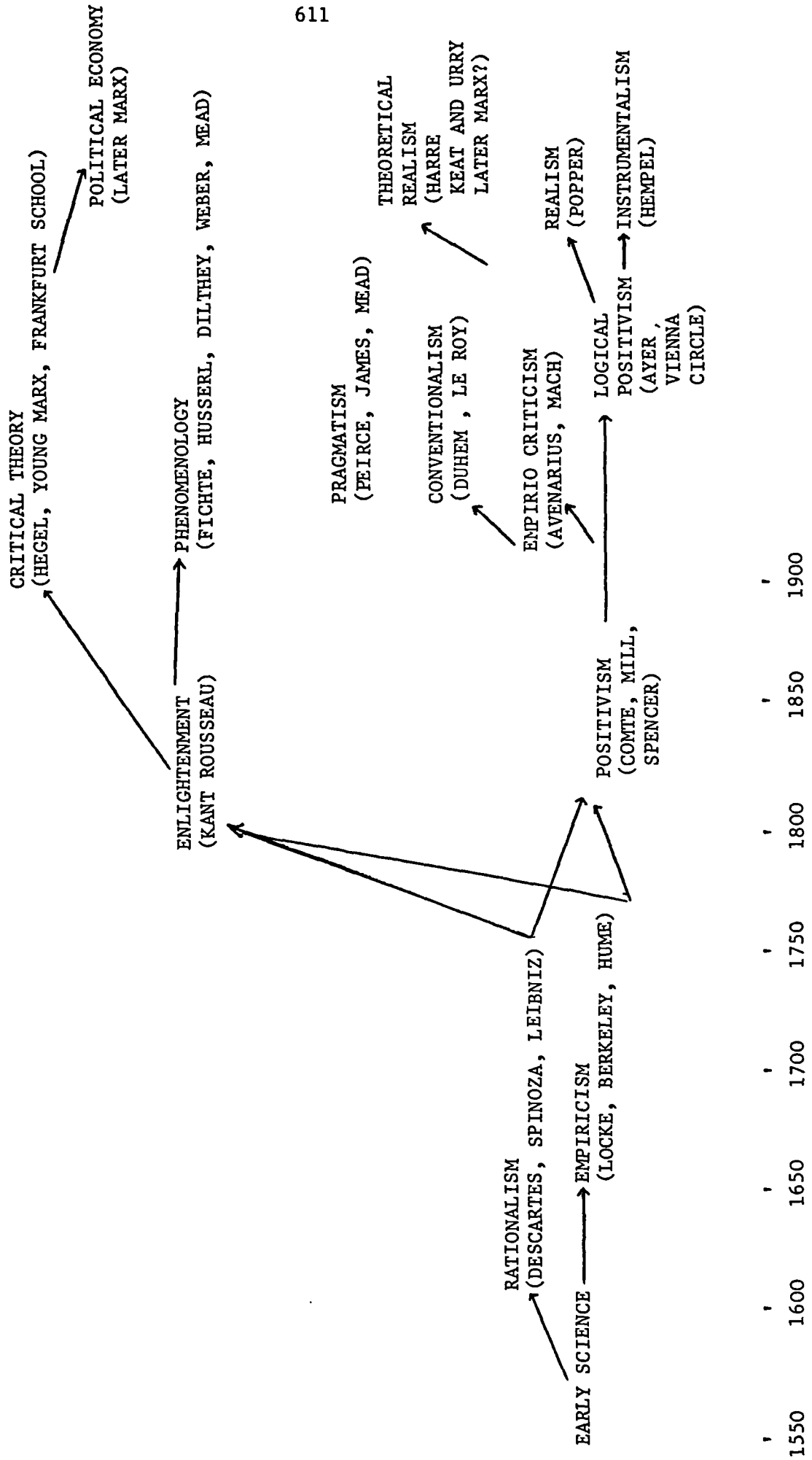
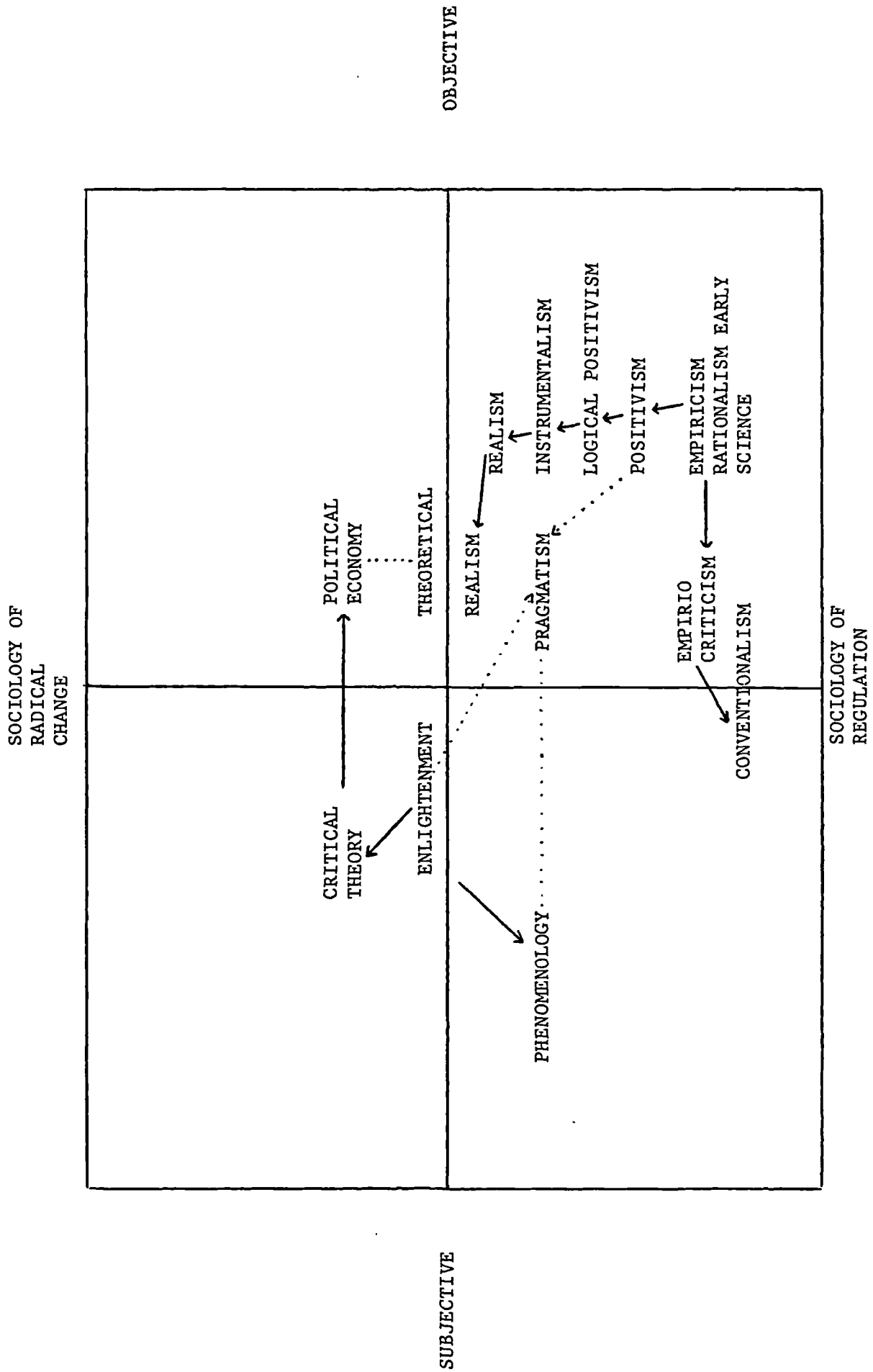


FIGURE 3.1 (2)
SCHOOLS OF THOUGHT IN PHILOSOPHY OF KNOWLEDGE IN BURRELL AND MORGAN'S FRAMEWORK



	<u>KANTIAN</u>	<u>COMTEAN</u>
ASSUMED CONTEXT	A world possibly 'created' by human beings, possibly distorted because of this but open to change and alteration.	An orderly, existing world which needs to be understood and controlled so that survival is possible.
MODES OF INQUIRY	Reflexive and intuitive reason, observation and discourse.	Non-reflexive, ordered reason combined with controlled observation.
OUTCOMES OF INQUIRY	Collective understanding, and possible changes.	Generalised predictions, <i>explanations leading to</i> technical control.

TABLE 3.2.1CHARACTERISTICS OF KANTIAN AND COMTEANKNOWLEDGE SYSTEMS

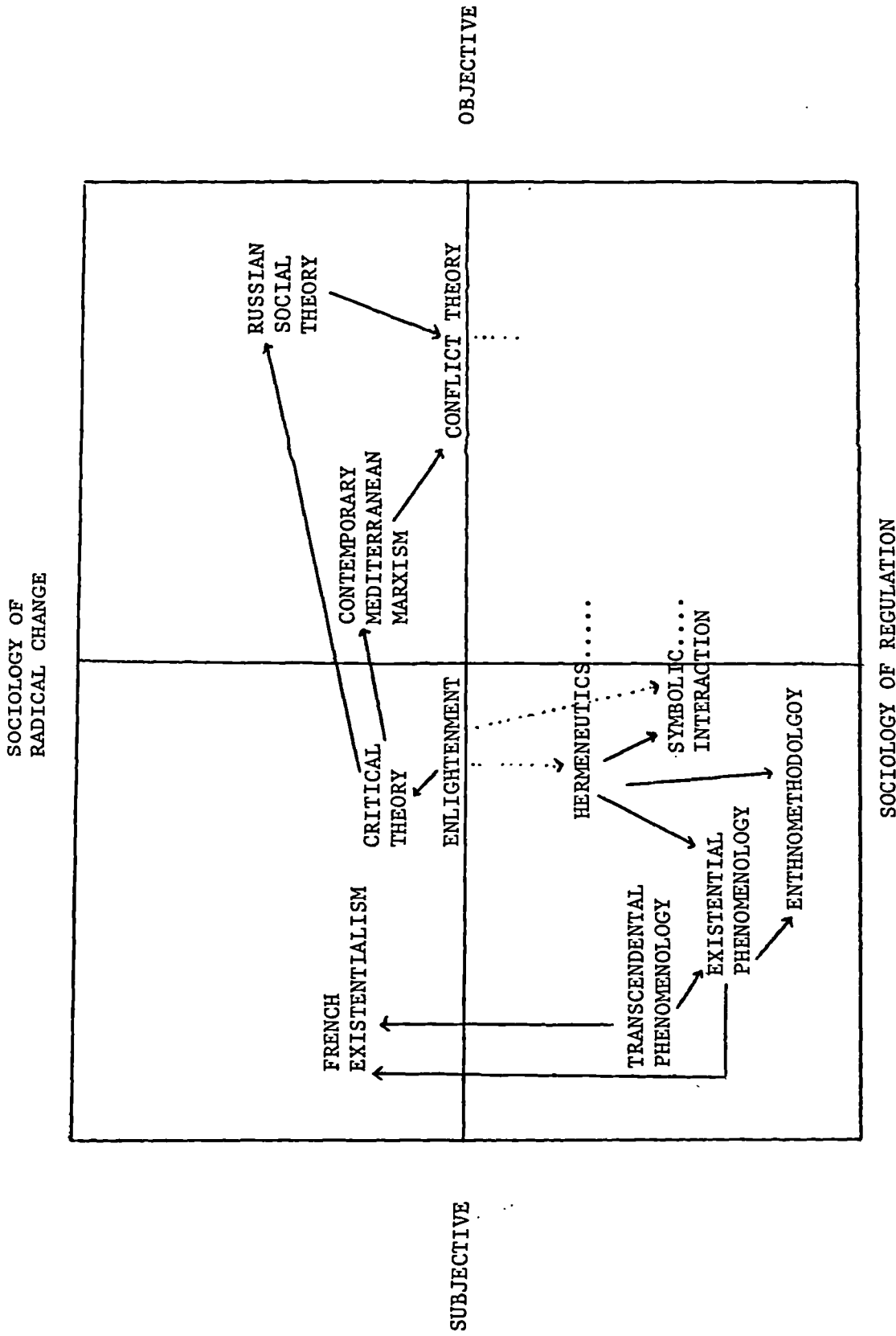


FIGURE 3.2.2.

DERIVATIVE SCHOOLS OF THOUGHT FROM KANT & THE ENLIGHTENMENT

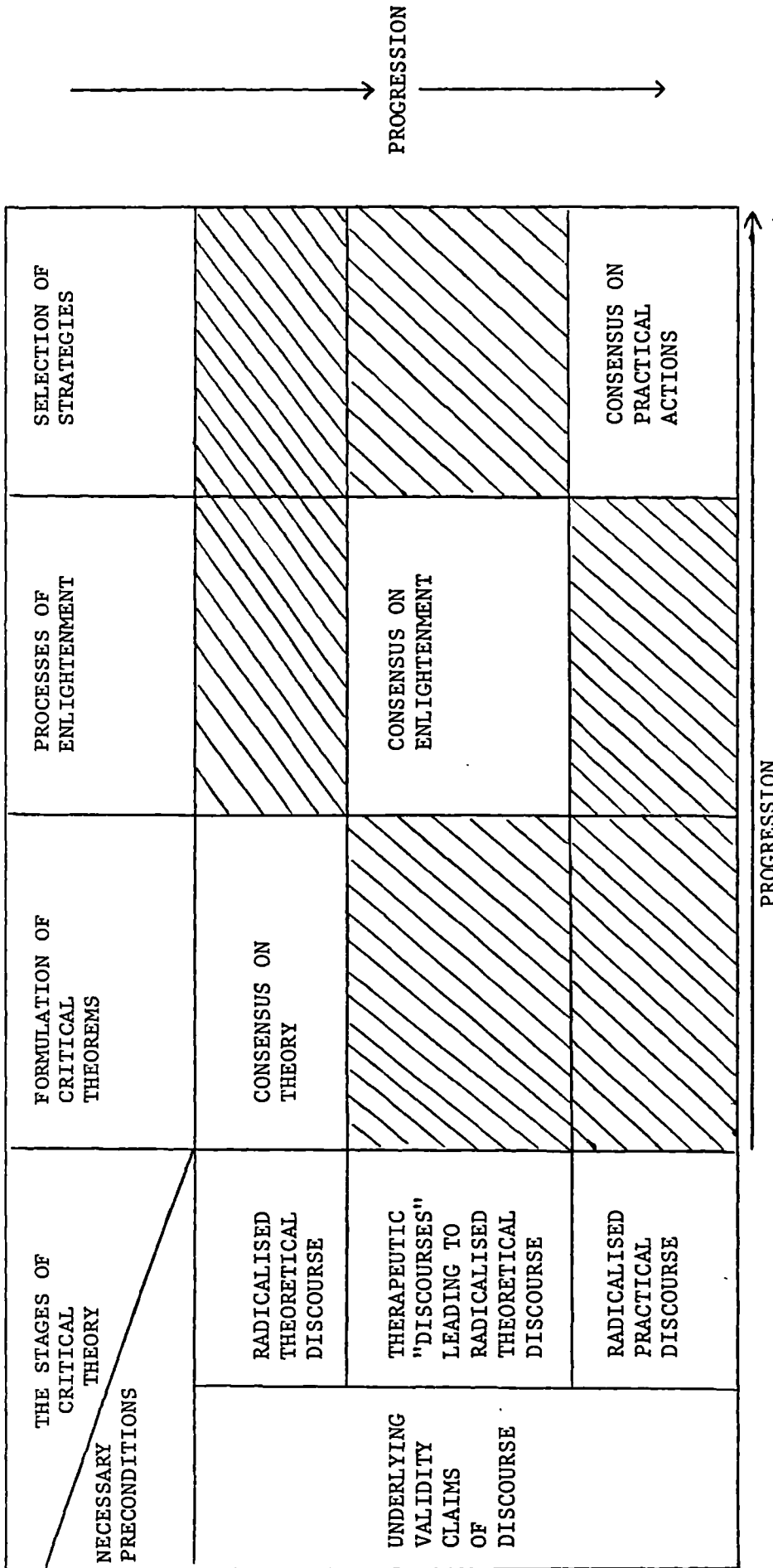


FIGURE 3.4.1

A GENERAL MODEL FOR INTER-RELATED THEORY AND PRACTICAL ACTION ADAPTED FROM HABERMAS

Domains of reality	Modes of Communication	Types of speech-act	Themes	Validity-claims	General Functions of Speech
'The' world of external nature	Cognitive: objectivating attitude	Constatives	Propositional content	Truth	Representation of facts
'Our' world of society	Interactive: conformative attitudes	Regulatives	Interpersonal relation	Correctness	Establishment of legitimate social relations
'My' world of internal nature	Expressive: expressive attitudes	Representatives	Speaker's intention	Sincerity	Disclosure of speaker's subjectivity
Language	-	Communicatives	-	Intelligibility	-

Source: Thompson (1982) p. 123

Table 3.4.2.(1)

HABERMAS' GENERAL MODEL OF COMMUNICATION

Steps in radicalisation	Theoretical discourse	Practical discourse
acts	statements	commands/prohibitions
grounding	theoretical explanations	theoretical justification
substantive language-criticism	metatheoretical	metaethical/metapolitical
self-reflection	critique of knowledge transformation of language and conceptual systems	formation of rational critical will

Source: Habermas (1973B) p. 254

Table 3.4.2. (2)

INCREASING LEVELS OF RADICALISATION IN THEORETICAL AND PRACTICAL DISCOURSE

UNDERLYING COMMITMENTS

EQUAL OPPORTUNITIES IN VARIOUS SPEECH ACTS

COMPULSION

Force of the Better Argument

MOTIVATION

Co-operative search for truth

APPEALS AND SOLUTIONS WHEN PROBLEMS AND DISAGREEMENTS IN VALIDITY CLAIMS

CONSTATIVES

Equal opportunity to offer interpretations, explanations etc.

TRUTH

Radicalised theoretical discourse leading to consensus.

REGULATIVES

Equal opportunity to order and prohibit etc.

CORRECTNESS

Radicalised practical discourse leading to consensus.

REPRESENTATIVES

Equal opportunity to express intentions and attitudes.

SINCERITY

Consensus providing equal opportunities in representatives speech acts.

COMMUNICATIVES

Equal opportunity to initiate and sustain discussion.

INTELLIGIBILITY

Consensus providing equal opportunities in communicatives speech acts.

TABLE 3.4.2(3)

ABSTRACTED CHECK LIST TO ASCERTAIN IDEAL SPEECH SITUATIONS

HABERMAS'
'STEPS IN
RADICALISATION'

TERMINOLOGY

ACTS

GROUNDING

SUBSTANTIVE

LANGUAGE

CRITICISM

SELF

REFLECTION

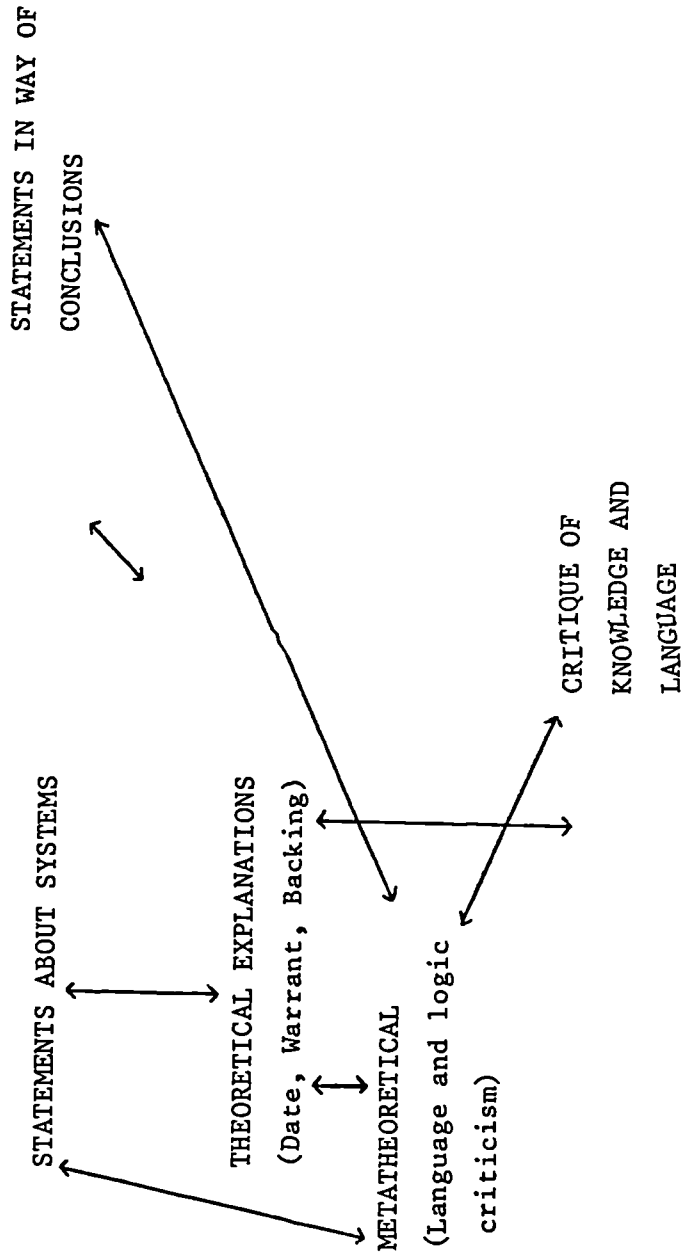


FIGURE 3.4.3 (1)
THE DYNAMICS OF A RADICALISED THEORETICAL DISCOURSE

HABERMAS'
'STEPS IN
RADICALISATION'

TERMINOLOGY

ACTS

GROUNDING

SUBSTANTIVE
LANGUAGE
CRITICISM

SELF

REFLECTION

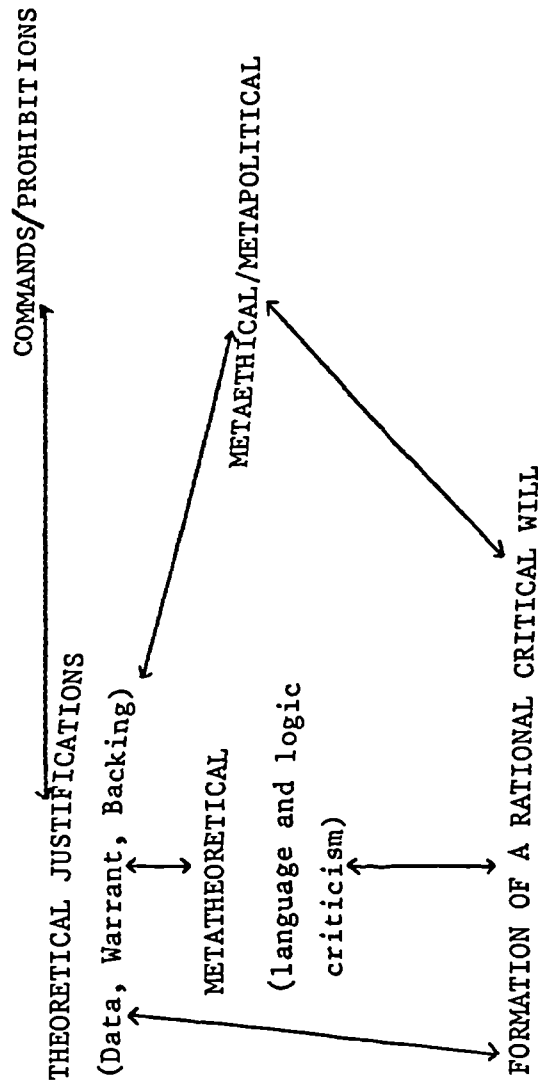


FIGURE 3.4.3. (2)
THE DYNAMICS OF A RADICALISED PRACTICAL DISCOURSE

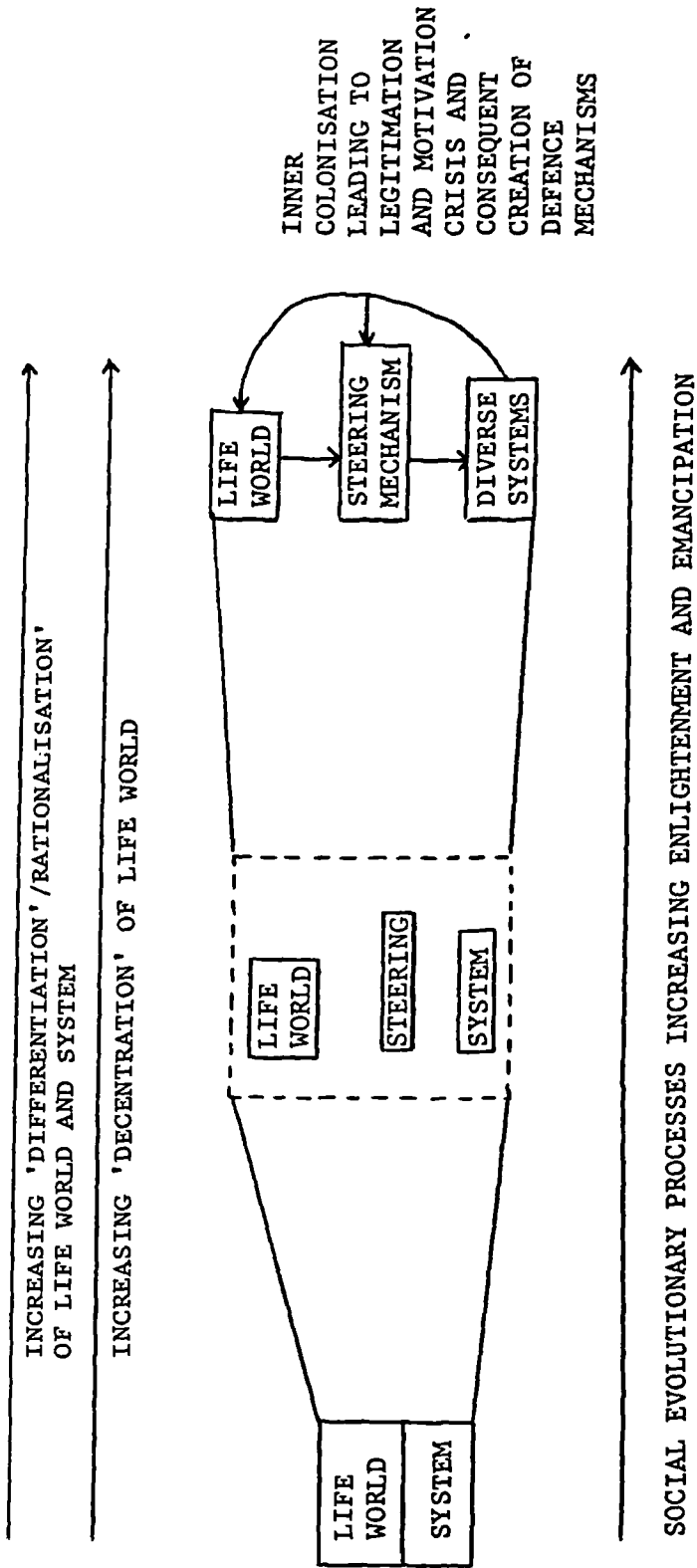


FIGURE 3.5 (1)

A DIAGRAMMATIC SUMMARY OF HABERMAS' THEORY OF

SOCIAL EVOLUTION

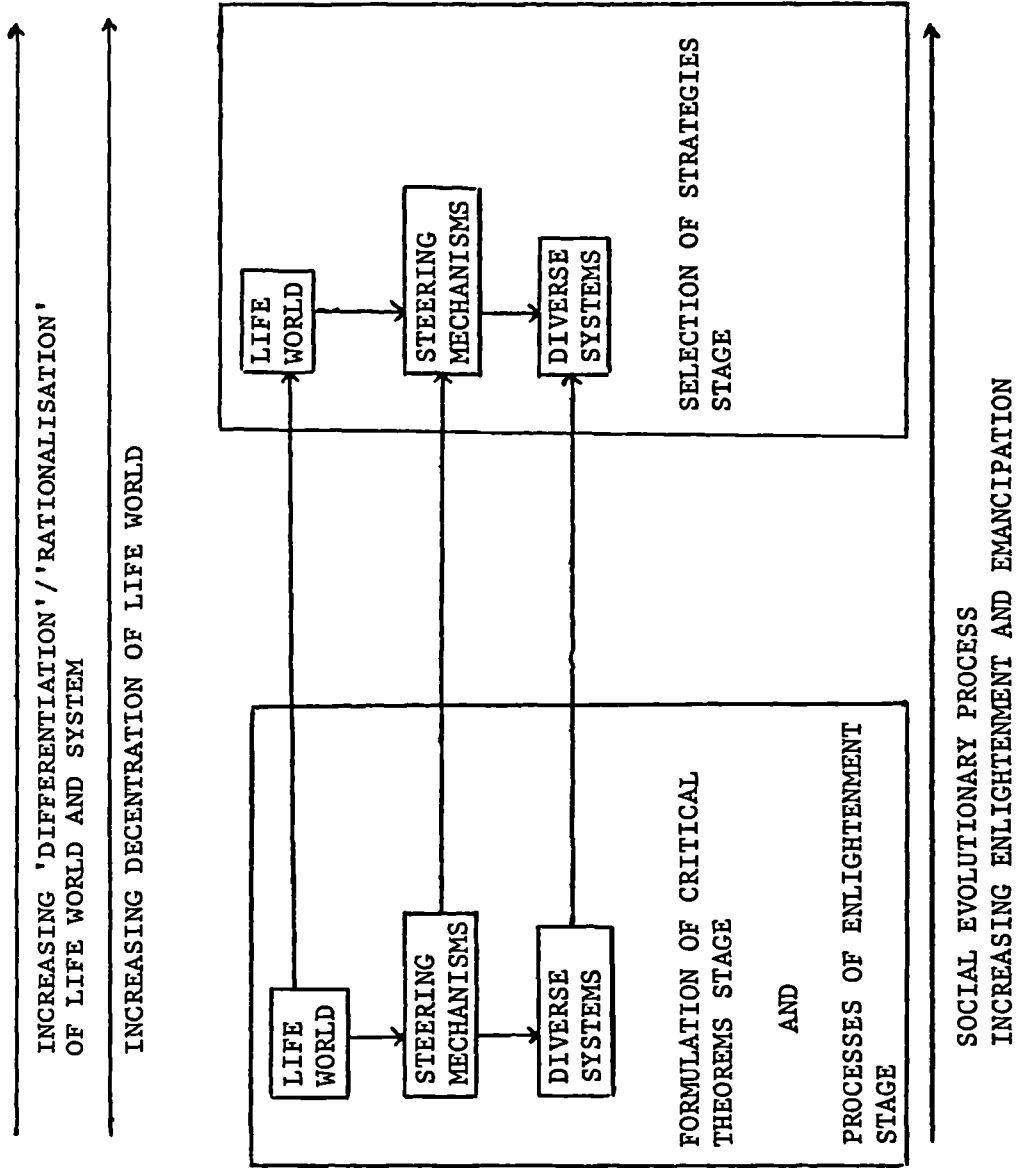
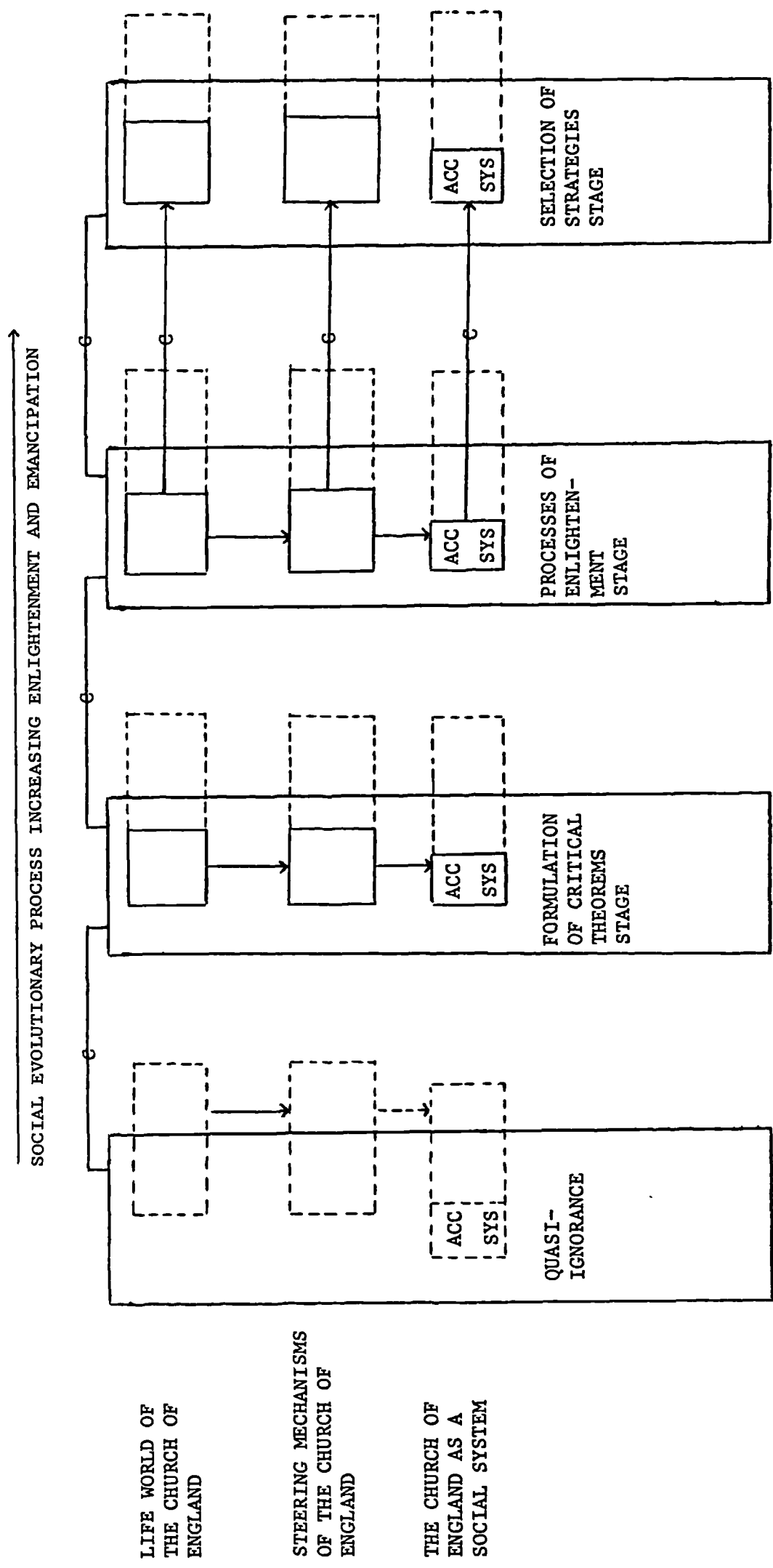


FIGURE 3.5 (2)

SOME INSIGHTS INTO HABERMAS' LOGIC OF DEVELOPMENT



LIFE WORLD OF THE CHURCH OF ENGLAND

STEERING MECHANISMS OF THE CHURCH OF ENGLAND

THE CHURCH OF ENGLAND AS A SOCIAL SYSTEM

C = POSSIBLE CONSTRAINTS UPON KNOWING AND ACTING

FIGURE 3.5 (3)

THE THREE STAGES OF CRITICAL THEORY SET IN AN ACCOUNTING AND CHURCH OF ENGLAND CONTEXT

	1963	1966	1968	1970	1973	1976	1977										% GROWTH	
									1978	1979	1980	1981	1982	1983	63-73	73-83		
<u>INCOME</u>																		
INVESTMENT INCOME	15.5	18.	21.2	24.0	29.9	47.0	50.0		57.0	66.7	78.7	86.4	93.4	102.2	92.9	241.8		
GIVING	27.2	30.5	35.1	31.4	34.8	48.7	52.3		63.8	75.3	92.4	104.8	120.5	133.3	27.9	283.0		
OTHER (e.g. fees, state aid for churches)	N/A	N/A	N/A	N/A	N/A	3.3	5.2		6.0	7.8	9.6	11.2	12.3	13.9	-	-		
	42.7	48.5	56.3	55.4	64.7	99.0	107.5		126.8	149.8	180.7	202.4	226.2	249.4	51.5	285.0		
<u>EXPENDITURE</u>																		
THE MINISTRY	18.8	21.8	24.8	28.3	37.3	54.5	59.4		65.1	75.5	91.8	109.3	123.7	137.3	98.4	268.1		
PUBLIC WORSHIP						14.0	15.5		18.4	20.4	23.7	25.5	28.0	30.3				
BUILDINGS	17.2	19.3	22.7	21.9	21.2	13.4	13.8		22.7	28.4	36.6	35.7	39.3	43.4	23.2	247.6		
	36.0	41.1	47.5	50.2	58.5	81.9	88.7		106.2	124.3	152.1	170.5	191.0	211.0				
OTHER (e.g. education, administration)	2.0	2.3	2.6	5.2	6.2	12.1	13.3		14.6	17.7	18.5	20.9	23.1	25.2	210.0	306.4		
	38.0	43.4	50.1	55.4	64.7	94.0	102.0		120.8	142.0	170.6	191.4	214.1	236.2				
GIFTS & DONATIONS	4.7	5.1	6.2	?	?	5.0	5.5		6.0	7.8	10.1	11.0	12.1	13.2				
	42.7	48.5	56.3			99.0	107.5		126.8	149.8	180.9	202.4	226.2	249.4	51.5	285.0		

TABLE 4.1(1)

A CHRONOLOGICAL COMPARATIVE ANALYSIS OF INCOME & EXPENDITURE IN THE CHURCH OF ENGLAND 1963 - 1983*
IN MILLIONS OF POUNDS

* Extracted from the Reports by the Archbishops Advisors on Needs and Resources (1968, 1970, 1975) and the Joint Liaison Committee (1978, 1980, 1982)

	Electoral Roll Members	Easter Communicants	Christmas Communicants	Population of England
1956	2,944,222	2,167,503	1,843,745	42,226,580
1960	2,861,887	2,159,356	2,074,453	43,295,590
1962	2,793,191	2,158,521	1,892,765	44,184,610
1964	2,739,023	1,957,452	1,925,775	44,893,230
1966	2,682,181	1,899,469	2,023,803	45,546,800
1968	2,636,412	1,795,000	1,789,000	46,047,000
1970	2,558,966	1,631,506	1,689,236	46,429,270
1973	2,021,137	1,510,204	1,719,992	46,623,920
1976	2,032,923	1,502,504	1,694,600	46,619,774
1978	1,754,522	1,518,454	1,784,748	46,555,462
1980	1,815,100	1,550,700	1,807,100	46,676,100

% change 1956-1980	-38.4	-28.5	-2.0	+10.5
-----------------------	-------	-------	------	-------

As % of
Population

Total (Averaged) Membership of Church
of England

1956: 2,318,490
1980: 1,724,300

5.5
3.7

TABLE 4.1(2)

SOME SELECTED MEMBERSHIP AND
POPULATION STATISTICS 1956-
1980

	<u>Communicants</u> <u>on a Normal</u> <u>Sunday</u>	<u>Usual Sunday</u> <u>Attendances at</u> <u>all Services</u>
1976	634,764	1,247,208
1978	664,714	1,242,925
1980	699,400	1,239,800

TABLE 4.1(3)

SOME FURTHER SELECTED MEMBERSHIP STATISTICS
1976-1980

	1976	1977	1978	1979	1980	1981	1982	1983
Parochial and Clergy Fees	2.5	4.2	4.5	5.0	6.0	7.1	7.8	9.0
Part-Time Chaplaincies	0.8	0.8	0.8	0.8	1.0	1.1	1.2	1.3
State Aid for Churches	-	0.2	0.7	2.0	2.6	3.0	3.3	3.6
	3.3	5.2	6.0	7.8	9.6	11.2	12.3	13.9

TABLE 4.1(4)

ANALYSIS OF OTHER INCOME* OF THE CHURCH
OF ENGLAND 1976-1983

* Extracted from the Reports of the
Joint Liaison Committee (1978, 1980,
1982)

	£m							% Growth		
	1963	1968	1973	1978	1980	1981	1982	1983	63-73	73-83
Stipends (salaries)	15.00	18.25	24.5	37.3	50.3	60.5	67.5	73.4	63.3	199.6
Working Expenses	0.25	0.75	2.0	6.7	9.3	10.6	11.7	12.9	700.0	545.0
Housing	1.50	2.50	5.4	10.0	15.4	17.3	18.8	20.7	260.0	283.3
Pensions	1.50	2.90	4.8	9.8	14.8	18.3	22.4	25.8	220.0	437.5
Training	0.50	0.40	0.6	1.3	2.0	2.6	3.3	4.5	20.0	650.0
	18.75	24.80	37.3	65.1	91.8	109.3	123.7	137.3		

Table 4.1(5)

ANALYSIS OF EXPENDITURE ON MINISTRY IN THE CHURCH OF ENGLAND

1963 - 1983

* Extracted from the Reports of the Archbishops Advisors on Needs and Resources (1970,1975) and the Joint Liaison Committee (1978,1980,1982)

	END 1956	MID 1976	MID 1978	MID 1980	MID 1981	% CHANGE 1956-1981
Bishops	43	43	42	43	41	NO CHANGE
Suffragan & Assistant Bishops	69	63	69	66	68	NO CHANGE
Archdeacons	96	103	98	104	104	-8.3
Cathedrals:						
1. Deans & Provosts	51	42	42	41	40	-21.6
2. Other Clergy	114	106	128	117	108	-5.3
Parochial:						
1. Incumbents	10331	8276	7712	7380	7240	-17.0
2. Incumbent status	INCL IN ABOVE	1019	1263	1368	1337	
3. Assistant clergy	2645	2175	1899	1815	1760	-33.5
Non-Parochial Diocesan Clergy						
1. Diocesan	N/A	229	120	132	120	N/A
2. Univ., Ind. Mis.			176	169	174	
Deaconesses						
1. Full time	119	92	117	166	198	+66.4
2. Part time	N/A	25	34	79	91	N/A
Lay Workers						
1. Full time	441	222	209	143	145	-67.1
2. Part time	N/A	76	83	86	59	N/A
Church Army	272	341	281	263	249	-8.5
Total Manpower Ignoring Part Timers and Non Parochial Diocesan Clergy	14181	12482	11860	11506	11290	-20.4

TABLE 4.1(6)

CHURCH OF ENGLAND STAFF AND CHANGES
1956 - 1981

JOB TITLE	Bishops	Suffragan Bishops	Archdeacons	Cathedral Deans and Provests etc. Deans etc. Other	Incumbents & Incumbent Status	Assistants Curates	Non Parochial Clergyman Diocese Other	Total
Age Not Known					2	4		
Under 25					20	17	1	17
25 - 29				2	420	500	7	528
30 - 34			1	11	934	562	10	1033
35 - 39			2	10	1171	290	26	1291
40 - 44			15	16	1441	140	16	1372
45 - 49		13	23	5	1388	83	23	1624
50 - 54	7	12	22	5	1128	63	18	1556
55 - 59	6	17	22	8	1166	38	11	1251
60 - 64	17	11	22	8	661	36	11	1297
65 - 69	10	12	16	10	181	21	4	751
70 - 74	1	3	2	4	48	6	-	199
74 - 79				1	12			49
80 - 84			1		3			13
85 - 89					1			3
90 - 94								1
TOTAL NO.	41	68	104	40	8577	1760	120	10,992
AVERAGE AGE	61	58	57	60	51	36	47	49

TABLE 4.1(7)

AGES OF CHURCH OF ENGLAND STAFF AS AT MID-1981

	No. of Retired Clergy and Widows of Clergy	Lump Sum Payment £	Annual Full Clergy Pension £
1970	6,811	1,000	650
1971	7,044	1,000	700
1972	7,229	1,000	700
1973	7,461	1,000	800
1974	7,710	1,075	860
1975	7,972	1,195	960
1976	8,165	1,320	1,060
1977	8,384	1,750	1,325
1978	8,593	2,000	1,450
1979	8,759	2,500	1,650
1980	9,018	3,200	2,000
1981	9,040	4,000	2,500
1982	9,300	4,900	3,060

TABLE 4.1(8)

NUMBERS OF PENSIONERS AND PENSION PAYMENTS* IN
THE CHURCH OF ENGLAND 1970 - 1982

* Extracted from the Church Commissioners
Accounts 1979 to 1982

	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980
Number of selection conferences	38	39	39	39	41	37	41	45	47	50
Number of Candidates Attending	606	627	606	639	685	594	673	726	767	806
Number of Candidates:										
1 Recommended for training	169	154	146	162	177	110	127	136	114	113
2 Conditionally recommended for training	197	180	131	178	171	144	222	240	261	291
Number of Deacons Ordained	393	362	377	393	373	362	383	391	417	428

TABLE 4.1(9)

SOME RELEVANT STATISTICS ON NEW MANPOWER AND TRAINING
IN THE CHURCH OF ENGLAND 1971 - 1980

Total Number of Churches,
Chapels and Places of
Worship

1957	17,980
1960	18,051
1962	17,902
1964	17,836
1966	17,761
1968	17,704
1970	17,670
1973	17,636
1976	17,105
1981	16,806

Total Reduction in Buildings to Maintain
1957 - 1981: 1,174

As a Percentage of 1957 Buildings: 6.5%

TABLE 4.1(10)

NUMBER OF CHURCHES, CHAPELS AND PLACES OF
WORSHIP 1957 - 1981

	1973	1976	1978	1980	1981	1982	1983	% Growth 1976-1983
Central and Diocesan Activities	3.9							
<u>Organisation Expenses</u>								
Parishes		2.8	4.0	4.9	5.7	6.3	6.9	
Dioceses		2.9	3.2	3.2	3.7	4.1	4.4	
General Synod		0.7	0.8	1.3	1.5	1.8	2.0	
Church Commissioners and Pension Board		3.2	3.6	5.6	6.2	6.8	7.5	
		9.6	11.6	15.0	17.1	19.0	20.8	116.7
Education	2.3	2.5	3.0	3.5	3.8	4.1	4.4	76.0
	6.2	12.1	14.6	18.5	20.9	23.1	25.2	

TABLE 4.1(11)
ANALYSIS OF OTHER EXPENSES IN THE CHURCH
OF ENGLAND 1973-1983

Extracted from the Archbishops Advisors on Needs and Resources Report (1975) and the Joint Liaison Committee Reports (1978, 1980, 1982)

Ref No.	Diocese	Diocesan population (mid-1980 estimates)	PAROCHIAL ORGANISATION (see note a.) The number of.		
			Benefices	Parishes	Churches
(1)	(2)	(3)	(4)	(5)	(6)
1	Bath & Wells	764,800	264	511	600
2	Birmingham	1,434,800	173	179	203
3*	Blackburn	1,218,900	239	256	302
4*	Bradford	622,100	127	137	180
5	Bristol	762,000	139	181	215
6	Canterbury	1,025,100	218	302	372
7*	Carlisle	462,700	192	275	362
8	Chelmsford	2,515,000	414	513	638
9*	Chester	1,529,200	250	282	393
10	Chichester	1,314,500	329	412	534
11	Coventry	765,000	155	203	247
12	Derby	892,000	203	264	353
13*	Durham	1,503,300	240	261	317
14	Ely	523,300	279	318	347
15	Exeter	955,200	322	519	630
16	Gloucester	545,900	198	328	410
17	Guildford	878,300	152	164	220
18	Hereford	251,200	213	365	443
19	Leicester	806,900	189	291	340
20	Lichfield	2,070,400	409	464	628
21	Lincoln	845,100	487	602	697
22*	Liverpool	1,673,900	207	207	263
23	London	3,296,100	460	469	511
24*	Manchester	2,013,400	310	326	388
25*	Newcastle	772,100	149	184	254
26	Norwich	709,200	377	599	658
27	Oxford	1,790,100	414	674	826
28	Peterborough	663,200	213	359	388
29	Portsmouth	660,400	119	139	182
30*	Ripon	780,300	144	203	284
31	Rochester	1,146,700	197	219	275
32	St. Albans	1,492,800	253	337	407
33	St. Edms. & Ipswich	537,500	240	457	483
34	Salisbury	744,700	245	479	596
35*	Sheffield	1,325,200	165	174	236
36*	Sodor & Man	64,300	28	28	45
37	Southwark	1,999,000	282	288	354
38*	Southwell	980,700	216	268	325
39	Truro	422,000	179	230	321
40*	Wakefield	1,043,200	204	206	270
41	Winchester	1,070,800	213	310	404
42	Worcester	610,300	141	207	272
43*	York	1,284,000	320	473	633
Totals	Prov. of Canterbury	31,492,500	7,477	10,383	12,554
	Prov. of York	15,183,600	2,791	3,280	4,252
Totals	Church of England	46,676,100	10,268	13,663	16,806

TABLE 4.1(12)

DIOCESES & PARISHES: SOME SELECTED STATISTICS AS AT 1981

* Province of York

OUTPUT INPUT	1 CHURCH COMMISSIONERS	2 GENERAL SYNOD FUND	3 TRAINING FOR MINISTRY FUND	4 CHURCH COLL OF EDUCATION	5 THEOLOGICAL COLLS. & TRAINING HOUSES
1. CHURCH COMMISSIONERS				57,935	23,190
2. GENERAL SYNOD FUND					
3. TRAINING FOR MINISTRY FUND		1,050,000			
4. CHURCH COLL OF EDUCATION		120,000			
5. THEOLOGICAL COLLS & TRAINING HOUSES		47,000			
6. CBF INV FUND					
7. PENSIONS FUND	2,521,000	21,000			
8. CORPORATION OF CHURCH HOUSE					
9. CENTRAL CHURCH FUND			1,273		
10. DIOCESES*	2,669,750				
11. PARISHES					
OUTPUT TOTALS	5,190,750	1,238,000	1,273	57,935	23,190

* Estimated figures

TABLE 4.1(13)

INTERNAL FINANCIAL FLOWS (EXCLUDING INVESTMENT
FUND) IN THE CHURCH OF ENGLAND 1978

OUTPUT INPUT	1 CHURCH COMMISSIONERS	2 GENERAL SYNOD FUND	3 TRAINING FOR MINISTRY FUND	4 CHURCH COLL OF EDUCATION	5 THEOLOGICAL COLLS. & TRAINING HOUSES	6 CBF INV FUND	7 PENSIONS FUND	8 CORPORATION OF CHURCH HOUSE	9 CENTRAL CHURCH FUND	10 DIOCESES	11 PARISHES	INPUT TOTALS
1. CHURCH COMMISSIONERS				4,150	20,178		569,000			17,864,000		18,457,328
2. GENERAL SYNOD FUND								474,000	150,000	3,103,570		3,727,570
3. TRAINING FOR MINISTRY FUND		1,300,000										1,300,000
4. CHURCH COLL OF EDUCATION												-
5. THEOLOGICAL COLLS & TRAINING HOUSES		44,000										44,000
6. CBF INV FUND												
7. PENSIONS FUND	4,091,000	14,000										4,105,000
8. CORPORATION OF CHURCH HOUSE												-
9. CENTRAL CHURCH FUND												-
10. DIOCESES*	3,242,000											
11. PARISHES											30,571,449	33,813,449
OUTPUT TOTALS	7,333,000	1,358,000	-	4,150	20,178		569,000	474,000	150,000	20,967,570	30,571,449	61,447,347

* Estimated figures

TABLE 4.1(14)

INTERNAL FINANCIAL FLOWS (EXCLUDING INVESTMENT
FUND) IN THE CHURCH OF ENGLAND 1980

INCOME

	ON PAST BEQUEST	FROM CURRENT SOURCES	FROM OTHER INTERNAL FUNDS	ON PARISH RELATED ACTIVITIES	ON DIOCESAN RELATED ACTIVITIES	ON CENTRAL RELATED ACTIVITIES	AS TRANSFERS TO OTHER INTERNAL FUNDS	ON NON CHURCH RELATED ACTIVITIES
1. CHURCH COMMISSIONERS	44,978,875		9,125,625	40,607,250	3,555,750	3,646,250	5,190,750	
2. GENERAL SYNOD FUND	3,477	36,048	2,890,600	134,431		1,470,610	1,238,000	
3. TRAINING FOR MINISTRY FUND	28,687	11,006	1,050,000	830,168			1,273	
4. CHURCH COLL OF EDUCATION	9,835	11,950	120,000			747	57,935	
5. THEOLOGICAL COLLS AND TRAINING HOUSES	3,478		47,000			179	23,190	
6. INVESTMENT FUND		14,068,755		4,273,500	892,468	1,051,884		7,850,903
7. PENSIONS FUND	841,000	1,846,000	2,542,000	3,227,000		23,000	363,000	
8. CORPORATION OF CHURCH HOUSE	90,905	673,391	-			200,870	405,000	
9. CENTRAL CHURCH FUND	209,350	140,295	1,273	4,869		34,952	121,500	
10. DIOCESES	1,784,935	314,988	20,659,643	6,345,995	5,367,972		11,045,600	
11. PARISHES	8,547,000	68,881,000		58,435,893			17,989,893	
TOTALS (IGNORING INVESTMENT FUND)	56,497,542	71,914,678	36,436,141	113,859,106	9,816,190	5,376,608	36,436,141	
								TOTAL TRANSFERS
								£36,436,141
								TOTAL INCOME
								£128,412,220
								TOTAL EXPENDITURE
								£129,051,904

TABLE 4.1(15) INCOME & EXPENDITURE IN THE CHURCH OF ENGLAND 1978

	ON PAST BEQUEST	FROM CURRENT SOURCES	FROM OTHER INTERNAL FUNDS	ON PARISH RELATED * ACTIVITIES	ON DIOCESAN RELATED * ACTIVITIES	ON CENTRAL RELATED * ACTIVITIES	AS TRANSFERS TO OTHER INTERNAL FUNDS	ON NON CHURCH RELATED ACTIVITIES
* Approximate allocations								
** Estimated figures								
1. CHURCH COMMISSIONERS	60,513,672		18,457,328	60,242,000	6,127,000	5,619,000	7,333,000	
2. GENERAL SYNOD FUND	2,066	56,024	3,727,570	130,000		2,236,549	1,358,000	
3. TRAINING FOR MINISTRY FUND	56,938		1,300,000	1,343,181				
4. CHURCH COLL OF EDUCATION	42,707	6,000				835	4,150	
5. THEOLOGICAL COLLS AND TRAINING HOUSES	4,985		44,000			238	20,178	
6. INVESTMENT FUND **		15,019,167		6,541,000	1,058,649	1,513,136		5,777,206
7. PENSIONS FUND	1,295,000	2,550,000	4,105,000	6,841,000		23,000	569,000	TOTAL TRANSFERS
8. CORPORATION OF CHURCH HOUSE	163,481	879,665				369,856	474,000	£61,447,347
9. CENTRAL CHURCH FUND	281,547	22,562		7,583		74,873	150,000	TOTAL INCOME
10. DIOCESES**	2,117,298	707,100	33,813,449	9,726,000	5,817,277		20,967,570	£183,965,045
11. PARISHES	13,082,000	102,184,000		84,694,551			30,571,449	TOTAL EXPENDITURE
TOTALS (IGNORING INVESTMENT FUND)	77,559,694	106,405,351	61,447,347	162,982,315	11,944,277	8,324,351	61,447,347	£183,251,243

TABLE 4.1(16) INCOME & EXPENDITURE IN THE CHURCH OF ENGLAND 1980

EXPENDITUREINCOME

	FROM CHURCH COMMISSIONERS RE PARSONAGES	FROM PARISHES RE QUOTA	FROM OTHER DIOCESAN SOURCES	TOTAL	TO CHURCH COMMISSIONERS RE STIPENDS	TO CENTRAL BOARD OF FINANCE	TO PARSONAGES, DIOCESAN COMMITTEES AND ADMINISTRATION	TOTAL
1973	1,812,271	4,739,630	957,601	7,509,502	882,000	1,037,620	5,589,882	7,509,502
1976	2,394,000	9,740,987	1,561,357	13,696,344	2,165,250	1,480,630	10,050,464	13,696,344
1978	2,669,750	17,989,893	2,099,924	22,759,567	8,681,500	2,36,100 ⁴	11,713,967	22,759,567
1980	3,242,000	30,571,449	2,824,398	36,637,847	17,991,000	3,103,570	15,543,277	36,637,847
% GROWTH 1973-1980	78.9	545.0	194.9	387.8	1,939.8	199.1	178.1	387.8

TABLE 4.1(17)

TOTAL DIOCESAN INCOME & EXPENDITURE 1973 - 1980

SOURCE: Church Commissioners and Central Board of Finance Accounts and the Statistical Supplement of the Church of England Year Book.

	General Synod & Central Fund for Ordination Candidates	Stipends Parsonage & Diocesan Purposes	Total Parochial Quota	Total Ordinary Income of Parishes in f000's	Quota as a Percentage of Ordinary Income
1956	428,000	647,804	1,075,804	13,422	8.0
1960	567,000	1,000,899	1,567,889	18,784	8.3
1962	660,700	1,368,203	2,028,903	22,393	9.1
1964	902,445	1,763,474	2,665,919	24,930	10.7
1966	994,645	2,284,064	3,278,709	26,982	12.2
1968	990,100	2,715,179	3,705,279	28,912	12.8
1970	1,037,620	2,803,077	3,840,697	29,517	13.0
1973	1,195,600	3,544,030	4,739,630	36,691	12.9
1976	1,480,630	8,260,357	9,740,987	49,005	19.9
1978	2,364,100	15,625,793	17,989,893	60,906	29.5
1980	3,103,570	27,467,879	30,571,449	85,880	35.6

%

Growth in Central Needs 1956-1980 625.1
 Growth in Stipends, Parsonage etc.
 1956-1980 4140.2
 Growth in Total Quota 1956-1980 2741.7
 Growth in Ordinary Income 1956-1980 539.8

TABLE 4.1(18)

PAROCHIAL QUOTA ASSESSMENT IN RELATION TO ORDINARY
 INCOME 1956-1980

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	Parochial Transfers to Diocese (Quota)*	% Growth in Diocese of Sheffield Quotas	%** Growth in <u>all</u> Quotas
1956	14,211		
1960	19,133	34.6	45.7
1962	33,666	75.9	29.4
1964	48,785	44.9	31.4
1966	54,632	12.0	23.0
1968	54,076	(1.0)	13.0
1970	57,283	5.9	3.7
1973	73,959	29.1	23.4
1976	137,958	86.5	105.5
1978	227,570	64.9	84.7
1980	341,541	50.1	69.9
1981	441,587	29.3	EST 49.3
1982	612,735	38.8	EST 58.8
1983	806,255	31.6	EST 51.6

Growth in Quota Payments 1956-1983	%	5573.5
Growth in Quota Payments 1980-1983		136.1

TABLE 4.1(19)

CHANGES IN PAROCHIAL QUOTA PAYMENTS IN
THE DIOCESE OF SHEFFIELD 1956-1983

* Including parsonages assessment

** Based on the data of column 3 in Table 4.1(18)



History of English Church—Vol. I.

Walker & Cockerell sc.

FIGURE 4.2.1(1)

ENGLISH DIOCESES (690 AD)

Source: Hunt (1912)



History of English Church—Vol. I.

FIGURE 4.2.1 (2)

ENGLISH DIOCESES (1066 AD)

Source: Hunt (1912)

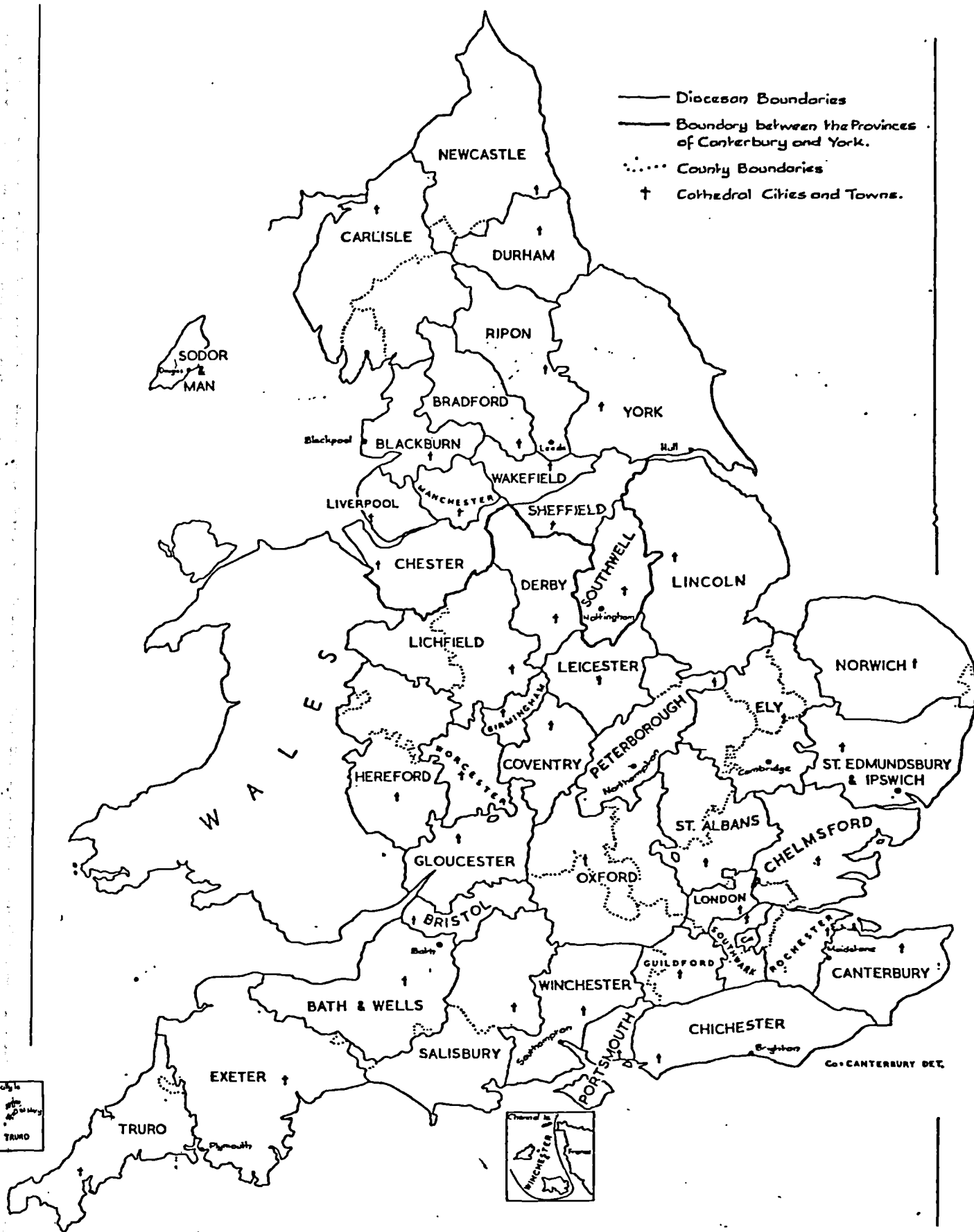
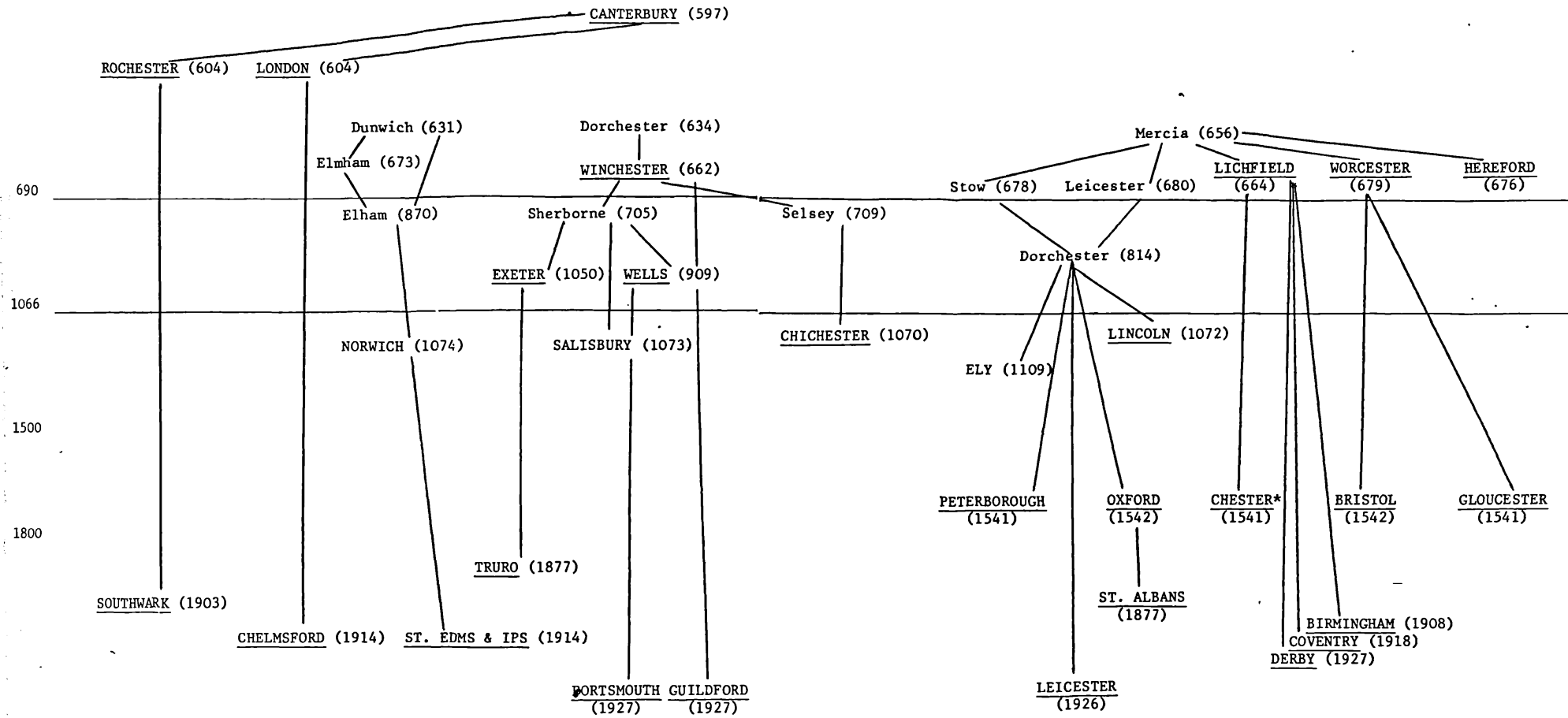


FIGURE 4.2.1 (3)

PRESENT ENGLISH DIOCESES (1983 AD)

Source: Church of England Yearbook (1973)

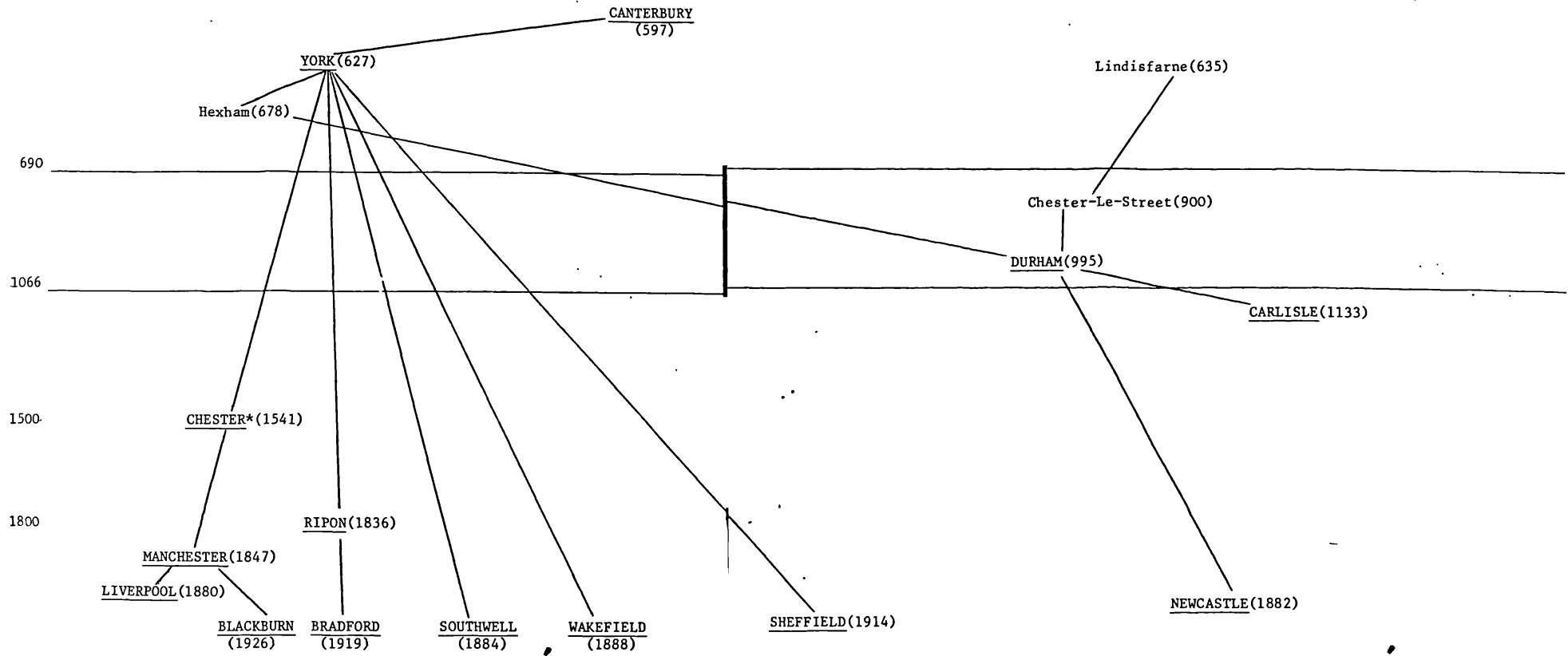


Key: /: Chronological and physical
 descendency
 e.g. Dunwich: ancient now
 now existent
 diocese
 e.g. NORWICH: presently
 existing
 diocese

FIGURE 4.2.1 (4)

CHRONOLOGICAL DEVELOPMENT OF
 DIOCESES: PROVINCE OF
 CANTERBURY

* Now in the province of York having been
 created part from the diocese of Lichfield
 and York.



Key: As highlighted in Figure 4.2.1 (4)

* Created out of part of the diocese of Lichfield

FIGURE 4.2.1(5)

CHRONOLOGICAL DEVELOPMENT OF DIOCESES:

PROVINCE OF YORK

Dominant Authorities

	<u>Current</u>	<u>Ascendent</u>	<u>Challenger</u>
<u>Stage 1</u> (1066-1135) William's Domination	K		P
<u>Stage 2</u> (1135-1199) Roman Pressure	K	P	
<u>Stage 3</u> (1199-1272) John's Submission	P		K?
<u>Stage 4</u> (1272-1509) Roman Resented Domination	P	K	
<u>Stage 5</u> (1509-1553) Henry's Supremacy	K(G)		P
<u>Stage 6</u> (1553-1558) Mary's Return to Rome	P		G?
<u>Stage 7</u> (1558-1649) Elizabeth's Settlement	K(G)		
<u>Stage 8</u> (1649-1704) Cromwell's Victory	G(K)		
<u>Stage 9</u> (1704-1919) The Church's Bid	G(K)	C	
<u>Stage 10</u> (1919-) Internal Control	C		G(K)

Key: K Kings and Queens
P Pope
G Government
C Church

TABLE 4.2.3

CENTRAL AUTHORITIES OF THE CHURCH OF
ENGLAND

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TABLE 5.1.2 DETAILS ON PRIMARY AND SECONDARY RESEARCH FOCUSES

	PRIMARY FOCUS	SECONDARY COMPARATIVE FOCUS	
		MORE DETAILED	LESS DETAILED
PARISHES*	4.2 Crookes, St. Thomas	1.10 Mosborough St. James 8.10 Sprotbrough St. Mary	1.1 Attercliffe United Ben 1.14 Handsworth St. James 2.3 Dore Christ Church 2.4 Ecclesall All Saints 2.7 Highfield St. Barnabus 2.8 Millhouses Holy Trinity 2.10 Norton St. James 2.14 Sharrow St. Andrew 2.16 Totley All Saints 3.2 Brightside St. Margaret 3.4 Ecclesfield St. Paul 3.5 Fir Vale St. Cuthbert 3.6 Grenoside St. Mark 3.12 Wincobank St. Thomas 4.5 Fulwood Christ Church 4.6 Hillsbrough Christ Church 5.4 Dinnington St. Leonard 6.1 Braithwell St. James 6.3 Brinsworth and Catcliffe 6.4 Clifton St. James 6.6 Easwood St. Stephen 6.8 Greasbrough St. Mary 6.12 Kimberworth Park St. John 6.16 Thorpe Hesley Holy Trinity 6.20 Wickersley St. Albans 7.6 Hoyland St. Andrew 7.8 Oughtibridge St. Saviour 7.11 Worsbrough St. Mary 7.12 Worsbrough Common St. Luke 8.3 Askern St. Peter 8.9 Owston and Skellow 9.3 Conisbrough St. Peter 9.9 Rossington St. Michael 9.13 Wormsworth St. Peter 10.12 Wheatley Hills St. Aidan 11.8 Hensall cum Heck 11.11 Rawcliffe and Rawcliffe Bridge 12.14 Swinton St. Margaret
DIOCESES	Sheffield	Bradford	Carlisle Blackburn
CENTRAL	General Synod Fund	Training for Ministry Fund Church Colleges of Education Fund Theological Colleges of Education Church Commissioners	C.B.F. Investment Fund Pensions Fund Corporation of Church House Fund Central Church Fund

* The first digit in the coding system refers to the 'deanery' membership. The deanery is a further geographical division in the Church of England which in essence is the intermediate level between parish and diocese. There are 12 such deaneries in the Diocese of Sheffield into which 179 parishes are situated. These deaneries are also grouped into two 'archdeaconries' - a further geographical division between deanery and diocesan levels. In the Diocese of Sheffield deaneries 1 to 7 are in one archdeaconry and 8 to 12 in the other.

The second digit refers to an internal numbering system of parishes in deaneries.

FUND UNITS ACCOUNTING SYSTEM ELEMENTS USED	RECORDING SYSTEM ELEMENTS	BUDGET SYSTEM ELEMENT	BUDGET REVIEW ELEMENT	ANNUAL ACCOUNTS ELEMENT	RESIDUAL ELEMENT
GENERAL FUND	✓	✓	✓	✓	✓
CHURCH EXTENSION PROJECT FUND	✓			✓	✓
CHURCH SCHOOL FUND	✓			✓	✓
GENERAL MISSIONARY FUND	✓			✓	✓
ARTHUR WIGHTMAN CHARITY FUND	✓			✓	
SICK AND POOR FUND	✓			✓	

TABLE 5.2.0

FUND UNITS AND ACCOUNTING SYSTEM
ELEMENTS IN ST. THOMAS CHURCH
CROOKES, SHEFFIELD

	1983	1982
Staff Costs	61,000	34,000
Youth Work	2,500	-
Evangelism	1,200	-
Quota	27,500	25,000
Building A/Cs		
Fabric	: 3,000	3,000
Heat & Light	: 6,500	6,000
Rates & Insurance	: 2,500	1,750
Baptist Church	: 2,000	14,000
		-
Administration A/C		
Print & publicity	: 2,500	4,000
Family Life/Contact	: 2,000	
Telephones	: 1,200	
Petty Cash	: 1,500	5,000
Bookstall	: Nil	
Sundries	: 2,500	
Staff Conference	: 1,000	1,000
Area Conference	: 1,500	12,200
		2,000
Church School A/C	5,000	-
Development & Extraordinary A/C	10,000	-
	_____	_____
<u>TOTAL EXPENSES FORECAST</u>	<u>£133,400</u>	<u>£81,750</u>
	_____	_____

TABLE 5.2.1(1)

EXPENDITURE FORECASTS OF St. THOMAS
CHURCH, CROOKES, SHEFFIELD FOR
1982 and 1983

<u>PEOPLE RESPONSIBLE</u>	<u>ITEM CODE</u>	<u>ITEM</u>	<u>1983 BUDGET</u>	<u>TOTALS</u>
	1	STAFF COSTS		
JW	1a	- salaries	42,000	
RL	1b	- expenses	8,200	
JW	1c	- other paid help	2,000	
RW	1d	- visiting preachers	300	
DD	1e	- project workers	5,500	58,000
	2	MINISTRY		
PW	2a	- Contact	600	
PW	2b	- Outreach (lit, events, films, etc.)	1,200	
SW	2c	- Youth work	1,500	
AF	2d	- Children's work	400	
JM	2e	- Creative arts(flowers, music, etc.)	600	
JM/DD	2f	- Training (including C.L.C.)	250	
JM	2g	- Conferences	500	
STAFF	2h	- Weekends Away	2,800	
AF	2i	- Pastoral	300	8,150
	3	ADMINISTRATION		
JS	3a	- Family Life	2,200	
JS	3b	- Printing & Stationery	1,200	
RW/JW	3c	- Telephone & Postage	3,500	
RC/RL	3d	- Audit fee, bank charges, etc.	1,000	
	3e	- Bookstall	500	
JS/JW	3f	- Other general costs	800	
BM	3g	- Refreshments	800	10,000
	4	BUILDINGS		
M.TEAM	4a	- heat & light	4,300	
"(+TH)	4b	- rates & insurance, etc.	3,200	
"	4c	- maintenance & equipment	3,500	
	4d	- staff houses	1,000	
BM	4e	- cleaning materials	400	12,400
	5	DIOCESE		25,400
	6	EXTRA-ORDINARY		
ST.COMM.	6a	- buildings improvements	2,500	
ST.COMM.	6b	- contingencies	2,000	4,500
				<hr/> 118,450 <hr/>

TABLE 5.2.1(2)

REVISED 1983 BUDGET OF ST. THOMAS'
CHURCH, CROOKES, SHEFFIELD

INCOME

Covenants (Nett)	7.000
Covenants (Tax)	2,500
Envelopes (Non-cov)	700
Cash on Plate	2,500
Interest	1,800
Fabric Income	1,250
Fund Raising	1,200
Miscellaneous	<u>50</u>
	17,000
	<hr/>

EXPENDITURE

Ministry Expenses	1,400
Church and Services	1,650
Parish Expenses	200
Quota	6,600
Donations	2,200
Fabric Expenses	2,100
Contingencies	800
Transfer to Reserves	<u>2,050</u>
	17,000
	<hr/>

TABLE 5.2.1(3)BUDGET OF ONE OF THE S1 PARISHES FOR 1983

<u>INCOME</u>		<u>EXPENDITURE</u>		
from efforts	£900	Church:		£
fees, donations etc.	250	insurance	£450	
Institute	796	heat & light	780	
from Diocese to staff	500	cleaning	85	
ACS	400	organ and choir	90	
tax refunds	750	running costs	350	1755
classroom rent	250			
		Institute:		
		insurance	£350	
		heat & light	375	
		water rate	14	
		cleaning	52	
		licence	5	796
		Incumbent:		
	£3846	Vic. rates	160	
		water rate	60	
		dilaps.	450	
		telephone	250	
		travel	160	
		office exs.	30	1110
Therefore we need from direct giving	£4884	Staff:		
		rent	1040	
		water rate	70	
		rates	200	
		telephone	100	
		travel and office exs.	200	
		stipends cont.	367	
		- and -	630	2607
		magazine (def)	40	
		Quota	2172	
		donations to charity	200	
		- to Emmanuel	-	2412
		School governors	-	50.
TOTAL	£8730	TOTAL	£8730	

£4884 means £93.92 per week
through envelopes and loose
collections.

TABLE 5.2.1(4)

BUDGET OF THE OTHER S1 PARISH FOR 1982

A) Type of Accounts

Receipts and Payments	26
Income and Expenditure	<u>12</u>
	38
	—

B) Design Initiated:

By Treasurer but to fit Diocesan and Central Suggestions	20
By Treasurer but with Diocesan and central suggestions in mind	4
By Treasurer	10
By Vicar	2
By Auditors	1
By PCC	<u>1</u>
	38
	—

C) Number of Funds/Accounts in addition to General Account:

No	additional	3
1	"	9
2	"	6
3	"	7
4	"	6
5	"	3
6	"	1
7	"	2
9	"	<u>1</u>
		38
		—

TABLE 5.2.3CHARACTERISTICS OF ANNUAL ACCOUNTS:A SUMMARY WITH REGARD TO THE S2SAMPLE

CHURCH BUILDINGS

<u>WORK DONE</u>	<u>NO. OF PARISHES</u>	<u>IRREGULAR ACCOUNTING INFORMATION USED NO. OF PARISHES</u>
1. Major changes (+ item 3)	10	4
2. Minor changes (+ item 3)	12	1
3. Repairs according to Quinquennial* Report only	<u>16</u>	<u>5</u>
	38	10
	—	—

CHURCH HALLS

<u>WORK DONE</u>	<u>NO. OF PARISHES</u>	<u>IRREGULAR ACCOUNTING INFORMATION USED NO. OF PARISHES</u>
1. Major changes	6	1
2. Minor changes	5	2
3. Repairs out of necessity	<u>20</u>	<u>6</u>
	31	9
No Church Hall	<u>7</u>	<u>1</u>
	38	10
	—	—

TABLE 5.2.4

WORK DONE ON CHURCH BUILDINGS
AS RELATED TO ACCOUNTING
INFORMATION USED

- * All parishes are obliged to have a quinquennial report by an architect on the state of the Church building and to undertake such repairs as enumerated during the following five years.

1. General Question

- 1.1 Why is the accounting system taken as a whole in St. Thomas' and in other parishes of so little significance in the on-going life of these institutions?
- 1.2 Why is it in being at all?

2. Budget Element Questions

- 2.1 Why do St. Thomas' and some parishes budget while many others do not?
- 2.2 Why has St. Thomas' until recently, and all others currently, adopted an expenditure oriented functionally related budget?
- 2.3 Why has St. Thomas', as distinct from all other parishes, moved towards a responsibility approach to budgeting and why have they chosen the particular form they have?

3. Budget Review Element Questions

- 3.1 Why is the St. Thomas' review process, like *so many others*, achieving so little from a control perspective?
- 3.2 Why is the review process conducted at St. Thomas and elsewhere?

4. Annual Accounts Element Questions

- 4.1 Why is there so little interest in St. Thomas' and elsewhere on the information contained in the annual accounts?
- 4.2 Why are these annual accounts produced in St. Thomas' and elsewhere?
- 4.3 Why does St. Thomas' along with many others produce a Receipts and Payments Accounting as distinct from an Income and Expenditure Account?
- 4.4 Why does St. Thomas' have six funding and accounting units and why is such a concept of sub-division so widespread?

5. Residual Element Questions

- 5.1 Why does St. Thomas' produce formal recurring information?
- 5.2 Why is such information in greater abundance in St. Thomas' as compared with other parishes?
- 5.3 Why is the formal non-recurring information for major decisions treated as of secondary importance in St. Thomas'?
- 5.4 Why is such information treated with more importance in other parishes?

TABLE 5.2.5

QUESTIONS FORTHCOMING FROM
STATEMENTS ABOUT THE
PAROCHIAL SAMPLE OF
ACCOUNTING SYSTEMS

ACCOUNTING SYSTEM ELEMENTS USED FUND UNITS	RECORDING SYSTEM ELEMENTS	BUDGET SYSTEM ELEMENTS	BUDGET REVIEW ELEMENT	ANNUAL ACCOUNTS ELEMENT	RESIDUAL ELEMENT
GENERAL FUND	✓	✓	✓	✓	✓
AUGMENTATION FUND	✓	✓	✓	✓	✓
CHURCH IN ACTION FUND	✓			✓	✓
PARSONAGES FUND	✓	✓	✓	✓	✓
GLEBE	✓			✓	✓
DIOCESAN EDUCATION POOL	✓			✓	✓
SUNDRY SPENDING SUB-COMMITTEES	✓	✓	✓	✓ (2 IN MAIN DIOCESAN ACCOUNTS)	✓
DIOCESAN STIPENDS FUNDS (INCOME AND CAPITAL)				✓ (IN AUGMENTATION FUND)	✓
DIOCESAN PASTORAL ACCOUNT					✓

TABLE 5.3.0

FUND UNITS AND ACCOUNTING SYSTEM ELEMENTSIN THE DIOCESE OF SHEFFIELD

EXPENDITURE	1983 BUDGET		1982 FORECAST	
	£	£	£	£
ASSESSMENTS FOR CENTRAL FUNDS				
Contribution to General Synod Funds	38,070		31,590	
Training of Ordinands	<u>61,070</u>	99,140	<u>38,985</u>	70,575
GENERAL AND DIOCESAN SYNOD EXPENSES				
		4,285		3,895
PENSIONS AND SUPERANNUATION				
Layworkers, Clergy Widows, etc.		500		450
GRANTS OUTSIDE THE DIOCESE				
Sheffield Churches Council for Community Care	-		-	
Miscellaneous	<u>1,210</u>	1,210	<u>1,700</u>	1,700
DIOCESAN OFFICE				
Rent	5,105		4,100	
Service Charge	2,750		2,665	
Rates, Electricity and Sundries	6,165		5,135	
Staff Salaries, Pensions and National Insurance	34,500		32,000	
Office and Incidental Expenses	9,400		8,525	
Professional Fees (incl. Diocesan Registrar)	9,950		9,045	
Depreciation on Fixed Assets	<u>2,160</u>	70,030	<u>1,800</u>	63,270
ALLOCATIONS TO DIOCESAN SUB-COMMITTEES				
Christian Stewardship	5,215		4,725	
Resourceful Church Programme	-		-	
In Service Training	8,615		7,750	
Swanwick 1985	1,500		-	
Education Committee	7,480		6,335	
Whirlow (Parish Subsidies)	8,950		8,050	
Race Relations	-		1,500	
Industrial Mission	4,890		4,550	
Calendar of Intercession	600		550	
Social Responsibility Committee	250		150	
Mission & Unity Committee	1,000		150	
Ministry Committee	1,665		150	
Overseas Links	500		150	
Advisory Committee	<u>1,000</u>	41,665	-	34,060
CONTINGENCIES				
		<u>2,000</u>		<u>1,000</u>
		<u>£218,830</u>		<u>£174,950</u>
INCOME				
INTEREST AND DIVIDENDS (NET)		3,520		3,200
PROPERTY RENTS		6,155		5,595
ECCLESIASTICAL INSURANCE OFFICE SHARE OF PROFITS		7,055		6,415
DONATIONS AND OTHER RECEIPTS		<u>1,265</u>		<u>1,150</u>
		<u>£ 17,995</u>		<u>£ 16,360</u>
GENERAL QUOTA REQUIREMENT		<u>£200,835</u>		<u>£158,590</u>

TABLE 5.3.1 (1) GENERAL FUND BUDGET FOR 1983 COMPARED WITH
1982 FORECAST FOR THE DIOCESE OF SHEFFIELD

EXPENDITURE

	£	£	£	£
Augmentation of Stipends -				
2 Archdeacons		10,950	9,148	
170 Incumbents, Team Vicars & Priests in Charge	1	719,744	632,000	
2 University Chaplains		12,224	11,100	
3 Industrial Missioners		18,336	16,650	
1 Youth Officer		6,112	5,550	
1 Education Officer (Children)		6,112	5,550	
1 Information Officer		6,112	5,550	
1 Chaplain Psychotherapist		6,112	5,550	
1 Unemployment Officer		6,112	5,550	
1 Secretary for Lay Ministry		6,112	-	
Special Responsibility Grants	2	5,600	6,350	
45 Curates, 10 Deaconesses & Licensed Lay Workers	3	<u>206,568</u>	<u>163,116</u>	866,114
Housing and Expenses of Clergy holding Diocesan Appointments	4		35,115	28,500
Special Payments -				
Lay Readers' Association Grant		1,000	400	
Group Term Life Assurance Premium		10,000	7,250	
Removal, Resettlement and 1st Appointment Grants		37,400	34,000	
Married Ordinands' Support		4,600	2,000	
Rents on Deacons' Houses		6,400	5,000	
Non Recurring Grants		-	-	
Retired Clergy Fees		1,000	-	
Working Expenses Grants		2,100	2,500	
Cathedral Staff Expenses Grant		550	525	
Parochial Clergy Housing		-	-	
Bishops' & Archdeacons' Sabbaticals		250	-	
Clergy Retreat		850	-	51,675
		<u>64,150</u>	<u>-</u>	<u>51,675</u>
		<u>£1,109,359</u>	<u>£946,289</u>	
<u>INCOME</u>				
Diocesan Stipends Fund in London				
Interest on Capital		4,000	4,543	
Glebe Rents & Property				
Pool Interest		39,710	36,100	
Church Commissioners' Allocation	5	364,510	326,529	
Removal Grants Allocation		11,270	11,270	
Curacy Fund Income		1,800	1,800	
Personal Grants falling in		17,000	17,000	
Sequestration Balances		1,000	1,300	
Gifts/Bequests		900	800	399,342
Grants and Donations -				
Church in Action Fund		63,320	57,565	
Charitable Corporations		<u>36,765</u>	<u>34,200</u>	91,765
Other Income -				
Investment Income		25,700	23,350	
Trust Funds and Donations		<u>1,100</u>	<u>1,000</u>	<u>24,350</u>
		<u>£567,075</u>	<u>£515,457</u>	
STIPENDS QUOTA REQUIREMENT		<u>£542,234</u>	<u>£430,832</u>	

TABLE 5.3.1 (2) AUGMENTATION FUND BUDGET FOR 1983 COMPARED WITH
1982 FORECAST FOR THE DIOCESES OF SHEFFIELD

	<u>1983</u> <u>BUDGET</u>	<u>1982</u> <u>FORECAST</u>
	£	£
<u>EXPENDITURE</u>		
Catering Costs and Laundry	20,800	16,981
Salaries and Wages	30,000	25,305
Garden Upkeep	1,500	672
Heat and Light	7,800	6,644
Printing and Stationery	2,200	1,590
Telephones	1,000	918
Rent and Rates	2,600	2,742
Travel and Sundries	1,700	882
Audit	300	236
Insurance	800	931
Bank Charges	-	11
Repairs and Furnishings	4,000	1,401
Dilapidations Reserve	1,500	1,000
	<hr/> 74,200	<hr/> 59,313
<u>INCOME</u>		
Booking Fees	62,500	46,861
Chapel Collections	-	101
Rent of Field	-	120
Dividends	-	124
Bank Interest (credited to capital)	-	784
Bookstall and Bar Shop	1,200	806
Donations	1,550	1,628
Friends of Whirlow	-	240
	<hr/> 65,250	<hr/> 50,664
<u>REQUIREMENT</u>	<hr/> 8,800	<hr/> 8,050
Deficit	£150	£599

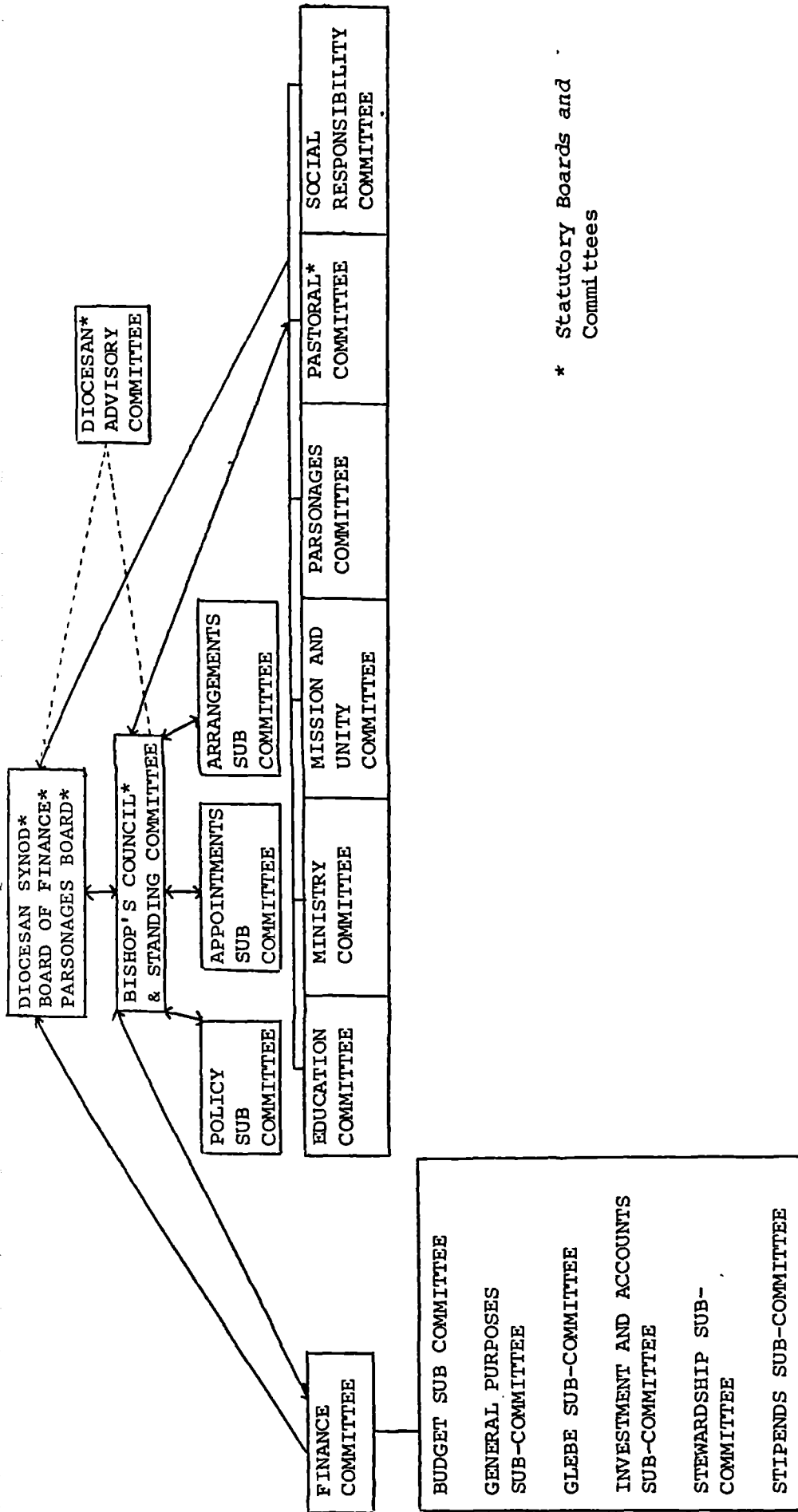
TABLE 5.3.1 (3)

WHIRLOW GRANGE CONFERENCE HOUSE FUND BUDGET
FOR 1983 COMPARED WITH 1982 FORECAST

	<u>1983</u> <u>Forecast</u> £	<u>1982</u> <u>Budget</u> £
<u>EXPENDITURE</u>		
Expenses and Housing Allowance of Missioners	9,380	9,000
General Administrative Expenses	3,070	3,570
Advertising	250	250
Training for Chaplains	500	550
Houses' Rates and Repairs	1,210	1,900
Legal and other costs; houses	1,700	-
	<u>£16,110</u>	<u>£15,270</u>
<u>INCOME</u>		
Covenants and Tax	3,500	3,500
Donations	3,100	2,000
Employees contributions	250	400
Church Burgesses	2,500	2,500
Refunds from parishes for Missioners' Services	250	250
Profit from course run by Mission	250	120
Rents	150	250
Interest	<u>1,000</u>	<u>1,700</u>
	<u>£11,000</u>	<u>£10,720</u>
Grant required	<u>£5,110</u>	<u>£4,550</u>

Table 5.3.1 (4)

SHEFFIELD INDUSTRIAL MISSION FUND FORECAST FOR
1983 COMPARED WITH 1982 BUDGET



* Statutory Boards and Committees

FIGURE 5.3.1(1)

COMMITTEE STRUCTURE OF THE DIOCESE OF SHEFFIELD

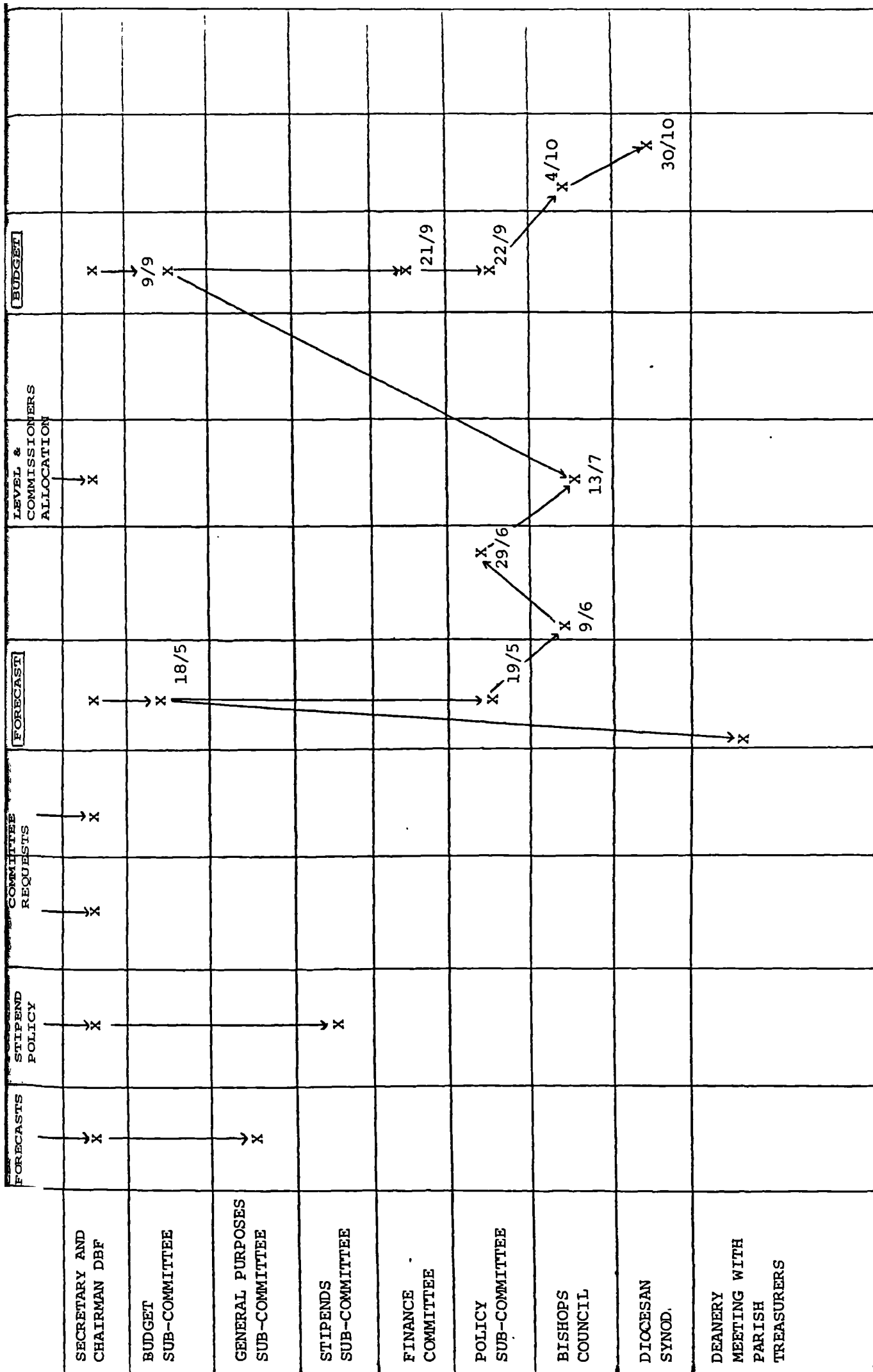


FIGURE 5.3.1(2) 1983 BUDGET PROCESS FOR THE DIOCESE OF SHEFFIELD

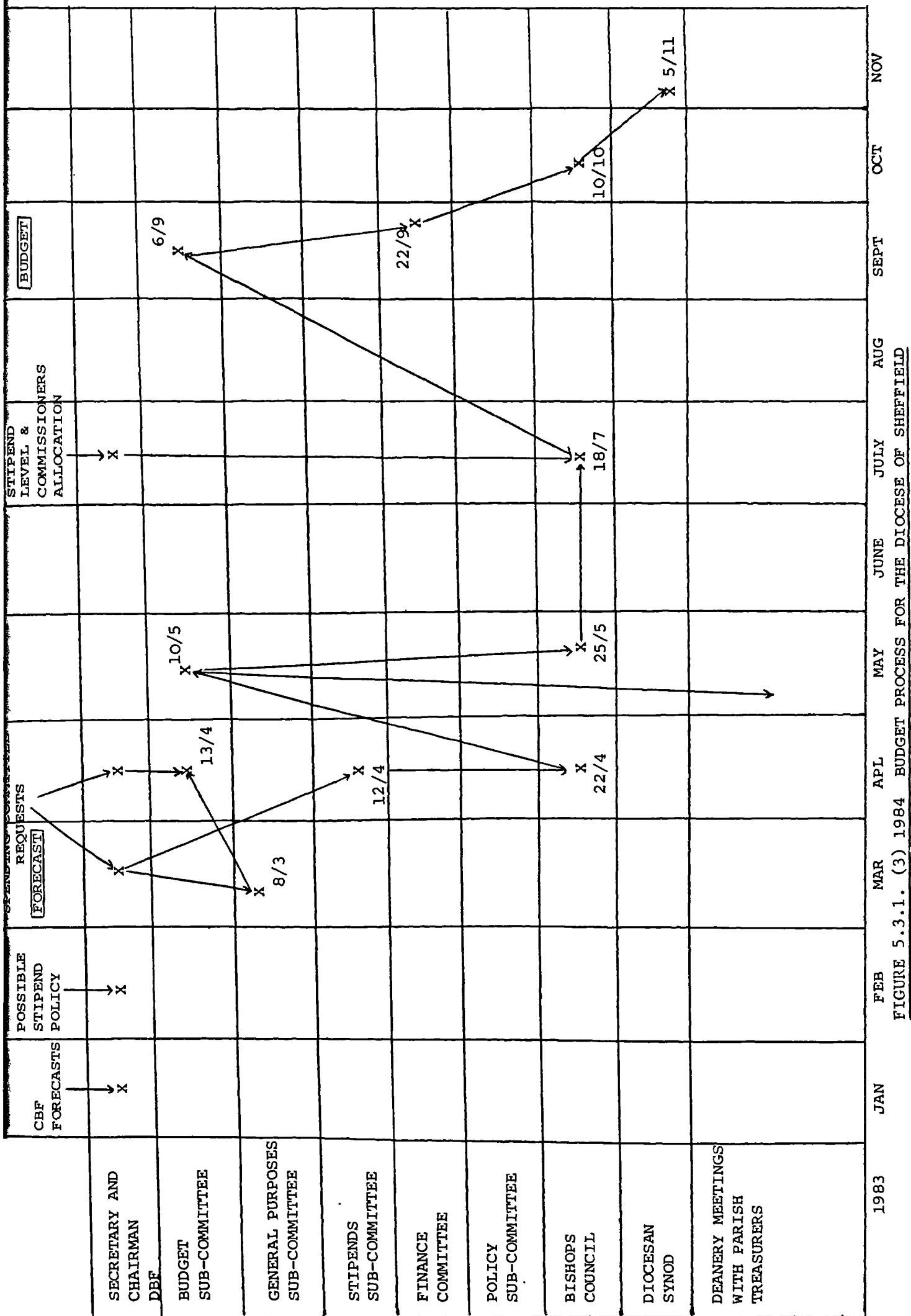


FIGURE 5.3.1. (3) 1984 BUDGET PROCESS FOR THE DIOCESE OF SHEFFIELD

<u>GENERAL FUND</u>	<u>1983 BUDGET</u>	<u>COMMITTEE/ INDIVIDUAL MAKING REQUESTS</u>	<u>NOTIONAL COMMITTEE RESPONSIBILITY</u>
Christian Stewardship	5215	Stewardship Advisers	Stewardship Sub-Committee
In Service Training	8615	Ministry Committee	
Swanwick 1985	1,500	Bishop	Ministry Committee
Education Committee	7,480	Education Committee	
Whirlow (Parish Subsidies)	8,950	Whirlow Managers	Mission and Unity Committee
Industrial Mission	4,890	Industrial Missioners	Social Responsibility Committee
Calender of Inter- cession	600	Editor	Mission and Unity Committee
Social Responsibility Committee	250	Social Responsibility Committee	-
Mission and Unity Committee	1,000	Mission and Unity Committee	
Ministry Committee	1,665	Ministry Committee	
Overseas Links	500	Bishop	Mission and Unity Committee
Advisory Committee	1,000	Diocesan Advisory Committee	
	<u>41,665</u>		
Total General Fund Budget =	£218,830		
Spending Committees' Proportion =	18.6%		
<u>AUGMENTATION FUND</u>			
Lay Readers	1,000	Treasurer	Ministry Committee
Married Ordinands Support	4,600	Ministry Committee	
Clergy Retreat	850	Ministry Committee	
	<u>6,450</u>		
Total Augmentation Fund Budget =	£1,109,359		
Spending Committees Proportion =	0.6%		
Total Budget = £1,328,189 Spending Committee Proportion = 3.5%			

TABLE 5.3.1 (5)

1983 BUDGET DETAILS OF SPENDING COMMITTEES IN
THE DIOCESE OF SHEFFIELD

1983NOVEMBER/DECEMBER

Spending committees do their forward planning for 1985 and produce fact sheets containing their plans and costings of their proposed new initiatives.

1984JANUARY

There is a meeting of the spending committees' Chairmen, Secretaries and other Officers to review policy proposals and relate them together.

FEBRUARY

Bishop's Council meets to consider results of meeting of Chairmen and Secretaries and decides on the priorities of the spending committee's plans.

MARCH

By the month-end, spending committees submit their forecasts of income and expenditure for the following year.

APRIL

Budget Sub-Committee meets to draft the Diocesan Forecast of Income and Expenditure and to enumerate main policy issues to be decided.

MAY

Bishop's Council considers the Forecast and decides on main policy issues - e.g. number of clergy to be provided for, diocesan minimum stipend, ceiling percentage increase in Budget, etc.

JUNE

Revised Forecast put before Synod for debate on the main issues.

JULY

Quota Assessment Working Group meets and fixes categories for Parish Ministry Quota, etc.

SEPTEMBER

Budget Sub-Committee meets to draft the Budget which is published to deaneries and parishes for discussion along with specimen quota figures based on projected quota requirement.

NOVEMBER

Synod meets to debate draft Budget which, if approved, becomes the Budget for the following year.

TABLE 5.3.1 (6)PROPOSED BUDGET PROCESS FOR 1985 FOR THE DIOCESE OF SHEFFIELD

<u>ESTIMATED INCOME</u>	<u>BUDGET</u> <u>1983</u> <u>£</u>	<u>BUDGET</u> <u>1982</u> <u>£</u>	<u>ACTUAL</u> <u>1982</u>
Assessment on Parishes	60,000	58,000	59,236
Commissioners' Fixed Annual Contribution	11,200	11,200	11,177
Commissioners' Annual Grant	43,500	32,000	39,600
Commissioners' Capital Allocation and Decorations Grant	25,100	--	--
Commissioners' Decorations Grant	--	16,000	25,100
Interest on Investments	<u>22,000</u>	<u>20,000</u>	<u>10,985</u>
	<u>£161,800</u>	<u>£137,200</u>	<u>146,098</u>
 <u>ESTIMATED EXPENDITURE</u>			
Parsonage House Repair Costs	121,800	92,000	97,945
Diocesan Surveyor's Fees and Expenses	9,000	8,500	10,458
Parsonage House Insurance	5,600	6,000	5,080
Capital Allocation Expenditure	15,300	15,000	26,409
Decoration Grants	2,000	--	--
Repayment of Loans	1,500	2,000	1,394
Administration Costs	6,600	6,000	5,065
Ingoing Incumbent Contingencies	<u>---</u>	<u>7,700</u>	<u>INC</u>
	<u>£161,800</u>	<u>£137,200</u>	<u>146,351</u>

TABLE 5.3.1 (7)

PARSONAGES FUND BUDGET FOR 1982 and 1983

Section	1979	1980	1981	Church Commis- ioners	Income from other Sources	1981	%	
	Actual Charge	Estimated Charge	Proposed Share			1981 Estimated Total Expend.	80	81
Ministry								
CLERGY - Stipends	138,377	195,000	298,000	229,000	172,000	699,000	51.6	53.3
- Parsonages	47,651	45,000	82,000	28,000	4,000	114,000	11.9	14.7
- Endowment & Life Assurance	9,500	14,000	18,000			18,000	3.7	3.2
- Expenses Fund	502	1,500	1,500			1,500	0.4	0.3
- Widows and Dep. Fund	-	200	200		2,900	3,100	0.1	-
Training-Central Ordina- tion Fund	12,330	16,220	23,270			23,270	4.3	4.2
- Diocesan	991	900	2,000		600	2,600	0.2	0.4
Clergy Conference Reserve & inservice training	1,000	1,000	5,000			5,000	0.3	0.9
Car Loan Fund	600	600	1,000			1,000	0.2	0.2
Diocesan Readers Bd.	43	300	300		400	700	0.1	-
	£211,194	274,720	431,270	257,000	179,900	868,170	72.8	77.2
Central and Diocesan Administration								
General Synod Quota	17,500	18,980	23,660		150	23,810	5.0	4.2
Diocesan Administra- tion (including Diocesan Office)	* 38,365	44,600	62,100	1,700	4,000	67,800	11.8	11.1
Diocesan Synod & Bishop's Council	120	400	250			250	0.1	-
Diocesan Adv.Comm.	654	750	1,000			1,000	0.2	0.2
General Synod Travel	919	1,250	1,000			1,000	0.3	0.2
	£57,558	65,980	88,010	1,700	4,150	93,860	17.4	15.7
Education & Mission								
Day Schools	1,797	2,350	2,750		150	2,900	0.6	0.5
Vol. Religious Educ.	6,278	9,000	12,000		4,000	16,000	2.4	2.2
Chap. for Students	3,474	2,750	3,200		300	3,500	0.7	0.6
Mission and Unity	140	500	600			600	0.2	0.1
Social Responsibility	1,119	1,000	2,000		150	2,150	0.3	0.4
Community Relations	1,065	1,500	1,700			1,700	0.4	0.3
Christian Stewardship	3,986	6,725	8,000		2,000	10,000	1.8	1.4
Parcevall Hall	2,919	2,000	3,000		33,000	36,000	0.5	0.5
	£20,778	25,825	33,250	-	39,600	72,850	6.9	6.0
Miscellaneous								
Church Buildings	4,010	4,000	4,000		150	4,150	1.0	0.7
N O C House	-	1,000	1,000			1,000	0.3	0.2
Property Reserve	3,500	5,000	5,000			5,000	1.3	0.9
Contingencies & Sundries	1,294	1,000	10,000			10,000	0.3	1.8
	£ 8,804	11,000	20,000	-	150	20,150	2.9	3.6
Totals	£298,334	377,525	572,530	258,700	223,800	1,041,030	100.0	102.5
Less Investment Income and Grants			14,000	-	-	14,000	-	2.5
			£ 558,530	258,700	223,800	1,041,030	100.0	100.0

Percentage Increase in Share over 1980

47.95%

TABLE 5.3.1 (8)

THE 1981 GLOBAL BUDGET OF THE DIOCESE OF
BRADFORD

<u>GENERAL FUND</u>	<u>1982 ACTUAL</u>	<u>1982 BUDGET</u>	<u>BUDGET AS A % OF TOTAL EXPENDITURE/ INCOME</u>	<u>REVIEW RESPONSIBILITY</u>	<u>ACTIVE OR PASSIVE REVIEW FROM A CONTROL PERSPECTIVE</u>
<u>EXPENDITURE</u>					
Assessment for Central Funds	70,160	70,572	6.3	S	A/P
General and Diocesan Synod Expenses	4,283	4,700	0.4	S	P
Pensions and Superannuation	127	600	0.1	S	P
Grants outside the Diocese	1,011	2,200	0.2	S	A/P
Diocesan Office	64,456	66,995	6.0	S	A/P
Allocations to Sub-Committees	34,463	34,260	3.1	S	A
Contingency	-	1,000	0.1		
	<u>174,500</u>	<u>180,327</u>	<u>16.2</u>		
<u>INCOME</u>					
Quota	152,776	160,787	14.4	S/G.P.S-C	A/P
Interest and Dividends	1,338	6,500	0.6	S/I.A.S-C	A/P
Property Rents	7,640	7,590	0.7	S/G.P.S-C	A/P
Donations	226	500	0.1	S	P
Ecclesiastical Insurance (Profits)	7,125	4,950	0.4	S	P
	<u>169,145</u>	<u>180,327</u>	<u>16.2</u>		
DEFICIT	<u>(5,355)</u>	<u>-</u>			
<u>AUGMENTATION FUND</u>					
<u>EXPENDITURE</u>					
Incumbents	681,945	719,997	64.3	S	P
Assistant Curates	152,968	152,000	13.6	S/S.S-C	A
Diocesan Appointments	28,543	28,417	2.5	S	P
Special Payments	69,427	38,750	3.4	S	P
	<u>932,883</u>	<u>939,164</u>	<u>83.8</u>		
<u>INCOME</u>					
Church Commissioners	402,486	390,655	34.9	S	P
Quota	401,959	434,939	38.8	S/G.P.S-C	A/P
Grants	86,381	87,820	7.8	S	P
Other Sources	14,960	25,750	2.3	S	P
	<u>905,786</u>	<u>939,164</u>	<u>83.8</u>		
DEFICIT	<u>(27,097)</u>	<u>-</u>			

TABLE 5.3.2

GENERAL FUND AND AUGMENTATION FUND OF THE DIOCESE OF SHEFFIELD 1982 BUDGET AND ACTUAL

KEY:

- S - Diocesan Secretary
- G.P.S-C - General Purposes Sub-Committee
- I.A.S-C - Investment & Accounts Sub-Committee
- S.S-C - Stipends Sub-Committee
- A - Active
- P - Passive

A <u>VALUATION ISSUES</u>	<u>DIOCESAN RESPONSES</u>			
	<u>Sheffield</u>	<u>Bradford</u>	<u>Carlisle</u>	<u>Blackburn</u>
1. DPA Valuation and Movement	Registered on DBF property only	Movements in I & E A/c Balance as a note	Ignored	Ignored
2. Parsonages Net Debt	Note to accounts	Ignored	Ignored	Ignored
3. Glebe Valuation	On Balance Sheet	Ignored	Ignored	Ignored
4. DSA Valuation	On Balance Sheet	Ignored	Ignored	Ignored
5. Capital Improvements on Parsonages	On Balance Sheet only Diocesan proportion shown	Separate R & P A/c : only Diocesan proportion shown	Separate R & P A/c : only Diocesan proportion shown	On I & E A/c Bd. of Parsonages; only Diocesan proportion shown
6. Capital Values of Schools, property etc.	Ignored except for expenditure	Ignored except for expenditure	Ignored except for expenditure	Ignored except for expenditure
7. Cost of Incumbents	Only augmentation totals shown	Only augmentation totals shown	Only augmentation totals shown	Ignored
8. Cost of Curates	Only grants shown	Only augmented totals shown	Only augmented totals shown	Ignored
B <u>MAKE-UP OF ANNUAL ACCOUNTS</u>				
No. of Income and Expenditure: A/cs (with Balance Sheets)				
MAIN	2	1	1	1
ECCLESIASTICAL REQUIREMENT	2 (Parsonages Education)	1 (Education)	3 (Parsonages Education Glebe)	3 (Parsonages Education (2))
OTHER	3		11	3
No. of Receipts and Payments A/cs:				
MAIN	-	-		
ECCLESIASTICAL REQUIREMENT	1 (Glebe)	2 (Parsonages Glebe)		
OTHER	-	22		
	8	26	15	7

TABLE 5.3.3

A COMPARATIVE ANALYSIS OF THE ANNUAL ACCOUNTS OF THE SAMPLE DIOCESES

1. General Question

Why is the accounting system in the Diocese of Sheffield (as in other dioceses), taken as a whole, both more present and of more importance to the on-going life of this institution as compared with parishes but still partially insignificant as a central force for formulating and controlling activities?

2. Budget Element Questions

- 2.1 Why does Sheffield, and the other dioceses, undertake an annual budget exercise when so many of the items are predetermined?
- 2.2 Why is the process of arriving at Sheffield's budget as it is and why are such processes different in other dioceses?

3. Budget Review Questions

- 3.1 Why is the budget review process comparatively less formal (i.e. less committee involvement) than the budget formulation process in Sheffield as in other dioceses?
- 3.2 Why is a comparatively more stringent review undertaken on parts of the budget while not on others?

4. Annual Accounts Element Questions

- 4.1 Why is there both difficulty, as well as variety, in recording and deciding cost and asset valuations and classifications in Sheffield and in other dioceses?
- 4.2 Why is there so little interest in Sheffield and elsewhere in the information contained in the annual accounts?
- 4.3 Why are these annual accounts produced in Sheffield and elsewhere?
- 4.4 Why does Sheffield produce eight separate accounts in their annual accounts and why is such sub-division, in varied forms, so dominant?

5. Residual Element Questions

- 5.1 Why should the recurring residual accounting information play such a vital part in the budget allocation process in both Sheffield and elsewhere?
- 5.2 Why should the non-recurring residual accounting information play so little part in major decisions in Sheffield and in somewhat varying levels of importance elsewhere?

TABLE 5.3.5

QUESTIONS FORTHCOMING FROM STATEMENTS ABOUT THE DIOCESAN

SAMPLE OF ACCOUNTING SYSTEMS

FUND UNITS ACCOUNTING SYSTEM ELEMENTS USED	RECORDING SYSTEM ELEMENT	BUDGET SYSTEM ELEMENT	BUDGET REVIEW ELEMENT	ANNUAL ACCOUNTS ELEMENT	RESIDUAL ELEMENT
GENERAL SYNOD FUND (INCLUDING NUMBER OF SEPARATE BOARDS AND COUNCILS)	✓	✓	✓	✓	✓
TRAINING FOR THE MINISTRY FUND	✓			✓	✓
CHURCH COLLEGES OF EDUCATION CAPITAL FUND	✓			✓	
THEOLOGICAL COLLEGES AND TRAINING HOUSE FUND	✓			✓	
CHURCH SCHOOLS FUND	✓			✓	✓
CENTRAL CHURCH FUND	✓			✓	✓

TABLE 5.4.0

FUND UNITS AND ACCOUNTING SYSTEM ELEMENTS
IN THE CENTRAL BOARD OF FINANCE

	<u>1984</u>	<u>1983</u>	<u>1982</u>
<u>VOTES*</u>			
1. Training for Ministry	3,219,000	3,652,000	2,520,000
Service of Loans	-	-	44,000
2. Central Services Departments	1,425,220	1,285,500	1,150,800
3. Advisory Committees, Permanent Councils and Commissions	1,640,240	1,507,550	1,342,150
4. Grants and Provisions	36,700	28,000	25,500
5. Anglican Activities	126,500	106,600	81,600
6. Ecumenical Activities	254,200	222,450	191,650
	<hr/>	<hr/>	<hr/>
Total Expenditure	6,701,860	6,802,100	5,355,700
 <u>LESS</u>			
Grants, Interest, Royalties etc.	778,000	874,000	794,000
	<hr/>	<hr/>	<hr/>
Apportionment on Dioceses	5,923,860	5,928,100	4,561,700
	<hr/>	<hr/>	<hr/>

TABLE 5.4.1 (1)

BUDGET ITEMS FOR THE CENTRAL BOARD OF FINANCE1982 - 1984

* See Section 5.4.2 for a discussion on the nature of these 'Votes'.

	<u>1984</u>	<u>1983</u>	<u>1982</u>
Staff Costs	2,268,700	2,059,700	1,815,100
Establishment Costs (Rent, Rates etc.)	469,500	441,000	410,100
Staff Expenses	60,170	50,575	44,395
Members Expenses	59,160	51,750	45,240
Publications	66,900	66,050	36,030
Printing and Stationery	81,300	73,915	68,090
Postage	38,800	34,650	31,360
Conferences	28,090	26,100	21,105
Other	<u>119,490</u>	<u>102,760</u>	<u>130,580</u>
	3,192,110	2,906,500	2,602,000
<u>LESS: Income Related to Cost Items</u>	<u>126,650</u>	<u>113,450</u>	<u>109,050</u>
Net Costs	<u>3,065,460</u>	<u>2,793,050</u>	<u>2,492,950</u>

TABLE 5.4.1 (2)

FUNCTIONAL BREAKDOWN OF CENTRAL SERVICES DEPARTMENTS
AND ADVISORY COMMITTEES, PERMANENT COUNCILS AND
COMMISSIONS' BUDGETS FOR 1982 TO 1984

	<u>Total</u> <u>Apportionment</u> <u>to Dioceses</u>	<u>Costs of</u> <u>General Synod</u>	<u>%</u> <u>Yearly</u> <u>Growth</u>	<u>Costs</u> <u>as a</u> <u>% of</u> <u>Total</u>	<u>Costs of</u> <u>Training</u> <u>for the</u> <u>Ministry</u>	<u>%</u> <u>Yearly</u> <u>Growth</u>	<u>Costs as</u> <u>a % of</u> <u>Total</u>
1975	1,373,670	973,670		70.9	400,000		29.1
1976	1,480,630	1,070,630	10.0	72.3	410,000	2.5	27.7
1977	1,743,400	1,260,400	17.7	72.3	483,000	17.8	27.7
1978	2,364,100	1,314,100	4.3	55.6	1,050,000	117.4	44.4
1979	2,661,200	1,561,200	18.8	58.7	1,100,000	4.8	41.3
1980	3,103,570	1,673,570	7.2	53.9	1,430,000	30.0	46.1
1981	3,893,850	1,968,850	17.6	50.6	1,925,000	34.6	49.4
1982	4,561,700	2,041,700	3.7	44.8	2,520,000	30.9	55.2
1983	5,928,100	2,276,100	11.5	38.4	3,652,000	44.9	61.6
1984	5,923,860	2,704,860	18.8	45.7	3,219,000	-11.9	54.3
% Growth							
1975-	331.2*	177.8			704.8		
1984							

TABLE 5.4.1 (3)

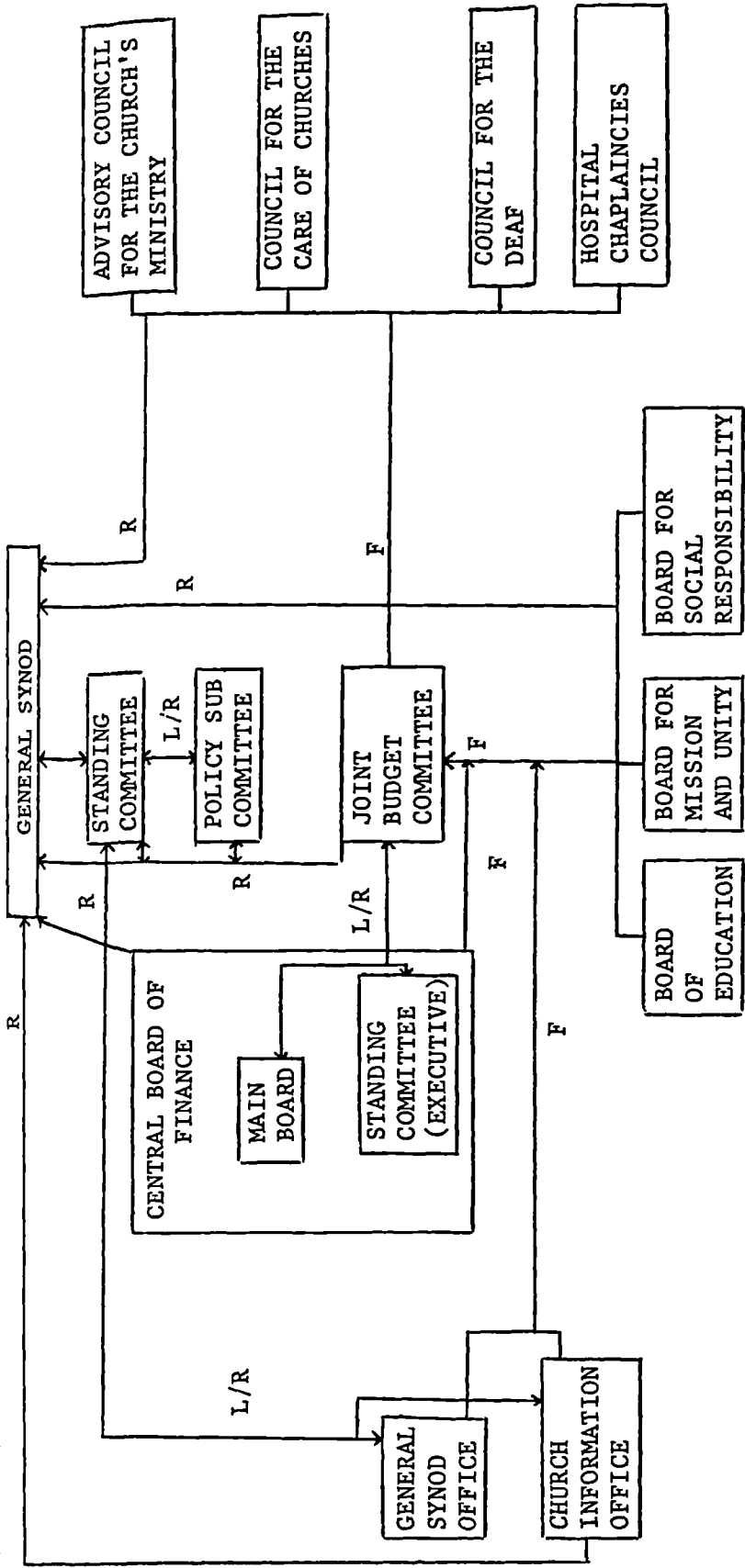
SOME SELECTED COST RELATIONSHIPS IN THE CENTRAL BOARD
OF FINANCE'S BUDGET FROM 1975 TO 1984

* Based on the actual and projected retail price index to maintain 1975 buying power in 1984 would require a 200% growth.

	<u>1978</u>	<u>1979</u>	<u>1980</u>	<u>1981</u>	<u>1982</u>	<u>1983</u>	<u>PLAN FOR 1984</u>
<u>Central Services</u>							
General Synod	16	17	17	19	20	20	25
Church Information Office	21	21	10	11	11	11	11
C.B.F.	21	23	23	23	21	22	22
C.B.F. (Statistics)	10	10	10	10	11	11	11
C.B.F. (Publishing)	-	-	11	10	10	10	10
Common Services	11	11	11	10	11	11	11
<u>Advisory Committees etc.</u>							
Advisory Council for the Church's Ministry	21	22	25	25	25	25	28
Board of Education	18	18	19	19	19	19	19
Board for Mission and Unity	9	9	10	10	10	10	10
Board for Social Responsibility	11	12	12	12	12	12	13
Council for the Care of Churches	11	11	11	11	11	11	11
Council for the Deaf	2	2	2	2	2	2	2
Hospital Chaplaincies Council	2	2	3	3	3	3	4
	—	—	—	—	—	—	—
	153	158	164	165	166	167	177
	—	—	—	—	—	—	—
Part Time or Party Paid by C.B.F.	-	-	14	14	13	12	14

TABLE 5.4.1 (4)

STAFF ESTABLISHMENT CENTRAL SERVICES, ADVISORYCOMMITTEES ETC. 1978 - 1984



F - Financial Relationship

R - Reporting Relationship

L/R - Leadership and Reporting Relationship

FIGURE 5.4.1

SOME STRUCTURAL ARRANGEMENTS OF THE GENERAL SYNOD'S BOARDS AND COUNCILS

	<u>1984 BUDGET FIGURES</u>	<u>VOTE NO.</u>
GENERAL SYNOD OFFICE	457,150	2
CHURCH INFORMATION OFFICE	168,650	2
CENTRAL BOARD OF FINANCE (CBF)		
DIRECT: CBF	321,700	2
CBF: Stewardship & Stats	132,350	2
CBF: Publishing	74,570	2
INDIRECT: Establishment Charges	570,300	2/3
Grants and Provisions	36,700	4
Anglican Activities	126,500	5
Ecumenical Activities	254,200	6
	<u>1,516,320</u>	
BOARD OF EDUCATION	271,650	3
BOARD FOR MISSION AND UNITY	162,060	3
BOARD FOR SOCIAL RESPONSIBILITY	216,200	3
ADVISORY COUNCIL FOR THE CHURCH'S MINISTRY (ACCM)		
Training for Ministry	3,219,000	1
ACCM	<u>450,230</u>	3
	3,669,230	
COUNCIL FOR THE CARE OF CHURCHES	155,550	3
COUNCIL FOR THE DEAF	32,150	3
HOSPITAL CHAPLAINCIES COUNCIL	<u>52,900</u>	3
	<u>6,701,860</u>	

TABLE 5.4.1 (5)COST CENTRES IN THE CENTRAL BOARD OFFINANCE

TABLE 5.4.1 (6)

THE 1982 BUDGET FORMULATION PROCESS

FOR THE CENTRAL BOARD OF FINANCE

<u>DATE</u>	<u>ACTIVE PARTIES</u>	<u>ACTION</u>
September 1980	Boards and Councils	Formulation of Long Term Plans 1981-1985
18/10/80	JOINT BUDGET COMMITTEE	Discussion of above. Comments and plans sent to POLICY SUB-COMMITTEE
October/November 1980	Secretary and Deputy Secretary of CBF	Formulation of 1982 forecast based on training expectations and inflation factors: <div style="text-align: right;"> Training 2,542,000 Other 2,571,300 LESS:Subv. 495,000 <u>2,076,300</u> 4,618,300 </div>
17/12/80	JOINT BUDGET COMMITTEE	Minor changes to above. New forecast: <div style="text-align: right;"> Training 2,500,000 Other 2,567,000 LESS:Subv. 470,000 <u>2,097,000</u> 4,597,000 </div>
8/1/81	Chairman of CBF	Letter with above forecast sent out to all dioceses for comment.
January to February 1981	Boards and Councils	Formulation of detailed plans for 1982
Early March	Secretary and Deputy Secretary of CBF and Secretaries of Boards and Councils	Discussion and modification of 1982 plans leading to formulation of a further forecast: <div style="text-align: right;"> Training 2,647,000 Other 2,684,450 LESS:Subv. 535,000 <u>2,149,450</u> 4,796,450 </div>

cont'd/

6 to 8/4/81	JOINT BUDGET COMMITTEE	<p>Detailed discussion with all delegates of Boards and Councils and Modification in the light of original forecast savings made to arrive at new forecast:</p> <table style="margin-left: auto; margin-right: auto;"> <tr> <td style="padding-right: 20px;">Training</td> <td style="text-align: right;">2,520,000</td> </tr> <tr> <td>Other</td> <td style="text-align: right;">2,582,400</td> </tr> <tr> <td>LESS:Subv. <u>535,000</u></td> <td style="text-align: right;"><u>2,047,400</u></td> </tr> <tr> <td></td> <td style="text-align: right;"><u>4,567,400</u></td> </tr> </table>	Training	2,520,000	Other	2,582,400	LESS:Subv. <u>535,000</u>	<u>2,047,400</u>		<u>4,567,400</u>
Training	2,520,000									
Other	2,582,400									
LESS:Subv. <u>535,000</u>	<u>2,047,400</u>									
	<u>4,567,400</u>									
Late April 1981	Deputy Secretary	<p>Small error in 'other' costs and addition of corporation of Church House rental cost and equal subvention. New forecast:</p> <table style="margin-left: auto; margin-right: auto;"> <tr> <td style="padding-right: 20px;">Training</td> <td style="text-align: right;">2,520,000</td> </tr> <tr> <td>Other</td> <td style="text-align: right;">2,835,700</td> </tr> <tr> <td>LESS:Subv. <u>794,000</u></td> <td style="text-align: right;"><u>2,041,700</u></td> </tr> <tr> <td></td> <td style="text-align: right;"><u>4,561,700</u></td> </tr> </table>	Training	2,520,000	Other	2,835,700	LESS:Subv. <u>794,000</u>	<u>2,041,700</u>		<u>4,561,700</u>
Training	2,520,000									
Other	2,835,700									
LESS:Subv. <u>794,000</u>	<u>2,041,700</u>									
	<u>4,561,700</u>									
28/4/81	CBF STANDING COMMITTEE (EXECUTIVE)	Approval of above estimates								
21-22/5/81	G.S. POLICY SUB-COMMITTEE	" " " "								
2/6/81	G.S. STANDING COMMITTEE	" " " "								
3/6/81	CBF MAIN BOARD	" " " "								
3-7/7/81	GENERAL SYNOD	" " " "								

TABLE 5.4.1 (7)

THE 1983 BUDGET FORMULATION PROCESS FOR THE CENTRAL BOARD
OF FINANCE

DATE	ACTIVE PARTIES	ACTION
September/ October 1981	Boards and Councils	Formulation of Long Term Plans 1982-1986.
26/10/81	JOINT BUDGET COMMITTEE	Discussion of above comments and plans sent to POLICY SUB-COMMITTEE
November/ December 1981	Secretary and Deputy Secretary of CBF	Formulation of 1983 forecast based on training expectations and inflation factors: <div style="text-align: right;"> Training 3,267,000 Other 3,135,200 <u>Less: Subv. 759,000</u> <u>2,376,200</u> 5,643,200 </div>
January 1982	Secretary and Deputy Secretary of CBF	New information on training costs leading to new forecast: <div style="text-align: right;"> Training 4,035,000 Other 3,135,200 <u>Less: Subv. 759,000</u> <u>2,376,200</u> 6,411,200 </div>
20/1/82	JOINT BUDGET COMMITTEE	Extra staff addition and royalties on Alternative Service Book (ASB) removed from forecast: <div style="text-align: right;"> Training 4,035,000 Other 3,190,000 <u>Less: Subv. 660,000</u> <u>2,530,000</u> 6,565,000 </div>
25/1/82	Chairman of CBF	Letter with above forecast sent out to all dioceses for comment.
February and March 1982	Joint Budget Committee Members and Chairmen and Secretaries of Diocesan Boards of Finance	Discuss and comment upon the forecast
9/2/82	CBF MAIN BOARD	ASB royalties to be used against forecast and increased subvention from Central Church Fund. Net effect: reduce net requirement by £120,000.
9/3/82	CBF STANDING COMMITTEE (EXECUTIVE)	Reduced training reserves from 20% to 15% of annual costs. Net effect: reduce net requirement by £383,000.

cont'd/

January to March 1982	Secretary and Deputy of CBF and Secretaries of Boards and Councils	Discussion and modification of 1983 plans leading to formulation of a further forecast (after due allowance for above two decisions): Training 3,652,000 Other 3,261,760 <u>Less: Subv. 780,000</u> 2,481,760 6,133,760
31/3/82 - 1/4/82	JOINT BUDGET COMMITTEE	Detailed discussion with all delegates of Boards and Councils and modification in the light of a self imposed target to set forecast at £6m. New forecast after the discussion and after taking a further £30,000 from reserves: Training 3,652,000 Other 3,193,100 <u>Less: Subv. 810,000</u> 2,383,100 6,035,100
2/4/82	Chairman of CBF	Second letter to all dioceses containing above forecast
20/4/82	CBF STANDING COMMITTEE (EXECUTIVE)	Delete provision for servicing loans and reduce reserves for central services from 10% to 7½% of total costs. Savings on net requirement: £107,000
Late April 1982	Deputy Secretary	New forecast in light of above, Executive Committee, decision: Training 3,652,000 Other 3,150,100 <u>Less: Subv. 874,000</u> 2,276,100 5,928,100
14/5/82	Chairman of CBF	Third letter to all dioceses containing above forecast.
18-19/5/82	G.S. POLICY SUB-COMMITTEE	Approval of above estimates
1/6/82	G.S. STANDING COMMITTEE	" " " "
2/6/82	CBF MAIN BOARD	" " " "
5-9/7/82	GENERAL SYNOD	" " " "

TABLE 5.4.1 (8)

THE 1984 BUDGET FORMULATION PROCESS FOR
THE CENTRAL BOARD OF FINANCE

DATE	ACTIVE PARTIES	ACTION												
September/ October 1982	Boards and Councils	Formulation of Long Term Plans 1983-1987												
18/10/82	JOINT BUDGET COMMITTEE	Discussion of above comments and plans sent to POLICY SUB-COMMITTEE												
November/ December 1982	Secretary and Deputy Secretary of CBF	<p>Formulation of 1984 forecast based on training expectations and inflation factors and re-establishment of reserves to 20% (training) and 10% (other):</p> <table> <tr> <td>Training</td> <td>3,420,000</td> <td></td> </tr> <tr> <td>Other</td> <td>3,343,050</td> <td></td> </tr> <tr> <td><u>Less: Subv.</u></td> <td><u>716,000</u></td> <td><u>2,627,050</u></td> </tr> <tr> <td></td> <td></td> <td><u>6,047,050</u></td> </tr> </table>	Training	3,420,000		Other	3,343,050		<u>Less: Subv.</u>	<u>716,000</u>	<u>2,627,050</u>			<u>6,047,050</u>
Training	3,420,000													
Other	3,343,050													
<u>Less: Subv.</u>	<u>716,000</u>	<u>2,627,050</u>												
		<u>6,047,050</u>												
13/1/83	JOINT BUDGET COMMITTEE	Provision for new staff posts and new items and changes in Anglican and Ecumenical Votes. Reserves for training remaining at 20% but 'other' reduced to 7½%.												
18/1/83	CBF MAIN BOARD	<p>Confirmed 7½% for other costs and additional expenses but reduced training reserves to 15%. New forecast:</p> <table> <tr> <td>Training</td> <td>3,201,000</td> <td></td> </tr> <tr> <td>Other</td> <td>3,407,050</td> <td></td> </tr> <tr> <td><u>Less: Subv.</u></td> <td><u>700,000</u></td> <td><u>2,707,050</u></td> </tr> <tr> <td></td> <td></td> <td><u>5,908,050</u></td> </tr> </table>	Training	3,201,000		Other	3,407,050		<u>Less: Subv.</u>	<u>700,000</u>	<u>2,707,050</u>			<u>5,908,050</u>
Training	3,201,000													
Other	3,407,050													
<u>Less: Subv.</u>	<u>700,000</u>	<u>2,707,050</u>												
		<u>5,908,050</u>												
28/1/83	Chairman of CBF	Letter with above forecast sent out to all dioceses for comment												

cont'd/

February and March 1983	Boards and Councils	Formulation of detailed plans for 1984
Early March	Secretary and Deputy Secretary of CBF and Secretaries of Boards and Councils	<p>Discussion and modification of 1984 plans leading to formulation of a further forecast:</p> <p style="text-align: right;">Training 3,219,000</p> <p style="text-align: right;">Other 3,512,410</p> <p style="text-align: right;"><u>Less: Subv. 772,000</u> 2,740,410</p> <hr style="width: 10%; margin-left: auto; margin-right: 0;"/> <p style="text-align: right;">5,959,410</p>
24 to 25/3/83	JOINT BUDGET COMMITTEE	<p>Detailed discussion with all delegates of Boards and Councils and modification in the light of original forecast. Minor changes to above estimates leading to:</p> <p style="text-align: right;">Training 3,219,000</p> <p style="text-align: right;">Other 3,482,860</p> <p style="text-align: right;"><u>Less:Subv. 778,000</u> 2,704,860</p> <hr style="width: 10%; margin-left: auto; margin-right: 0;"/> <p style="text-align: right;">5,923,860</p>
19/4/83	CBF STANDING COMMITTEE (EXECUTIVE)	Approval of above estimates
5-6/5/83	G.S. POLICY SUB-COMMITTEE	" " " "
31/5/83	G.S. STANDING COMMITTEE	" " " "
7/6/83	CBF MAIN BOARD	" " " "
11-15/7/83	GENERAL SYNOD	" " " "

SALARIESOTHER EXPENSES

	1982	1982	1982	1982
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ACTUAL</u>
GENERAL SYNOD OFFICE	244,400	241,105	86,200	89,495
CHURCH INFORMATION OFFICE	119,400	113,477	20,500	18,187
CENTRAL BOARD OF FINANCE				
i) GENERAL	256,600	227,883	21,800	23,267
ii) STEWARDSHIP AND STATISTICS	100,800	94,028	12,200	10,103
iii) PUBLISHING	90,100	88,490	(27,100)	(18,097)
ESTABLISHMENT CHARGES	<u>76,300</u>	<u>75,134</u>	<u>410,100</u>	<u>410,731</u>
	887,600	840,117	523,700	533,686
	_____	_____	_____	_____
ADVISORY COUNCIL FOR THE CHURCH'S MINISTRY	270,800	257,554	81,700	69,924
BOARD OF EDUCATION	212,300	200,924	18,700	19,611
BOARD FOR MISSION AND UNITY	122,300	102,206	19,550	18,180
BOARD FOR SOCIAL RESPONSIBILITY	159,800	153,721	5,500	7,458
COUNCIL FOR THE CARE OF CHURCHES	110,300	105,327	20,200	19,828
COUNCIL FOR THE DEAF	20,000	18,573	6,100	6,693
HOSPITAL CHAPLAINCIES COUNCIL	<u>32,000</u>	<u>30,956</u>	<u>2,400</u>	<u>3,255</u>
	927,500	869,261	154,150	144,949
	_____	_____	_____	_____
TOTALS	1,815,100	1,709,378	677,850	678,635

TABLE 5.4.21982 BUDGET AND ACTUAL COSTS COMPARISONS FOR BOARDSAND COUNCILS OF THE CENTRAL BOARD OF FINANCE

NET ASSETS AS AT 31/12/82

	<u>CURRENT</u>	<u>FIXED</u>
GENERAL SYNOD FUND	1,528,272	83,653
TRAINING FOR MINISTRY FUND	226,479	16,739
CHURCH COLLEGES OF EDUCATION FUND	575,266	2,632,028
THEOLOGICAL COLLEGES AND TRAINING HOUSES FUND	11,277	704,976
CHURCH SCHOOLS FUND	65,012	477,008
CENTRAL CHURCH FUND	<u>1,971,437</u>	<u>52,821</u>
<u>TOTAL</u> £8,344,968	<u>4,377,743</u>	<u>3,967,225</u>

		<u>% INCL. GRANTS</u>	<u>% EXCL. GRANTS</u>
FIXED ASSETS	136,474	1.6	2.7
GRANTS	3,286,366	39.4	-
LOANS	544,385	6.5	10.8
INVESTMENTS	1,947,381	23.3	38.5
CASH DEPOSITS	<u>2,430,362</u>	<u>29.2</u>	<u>48.0</u>
<u>TOTAL</u>	<u>8,344,968</u>	<u>100.0</u>	<u>100.0</u>

TABLE 5.4.3

SUMMARISED ASSET STRUCTURE OF CENTRAL
BOARD OF FINANCE FUNDS

Pr.	Process	Present Apportionment	Apportionment on categories A,B only	Percentage increase (-decrease) over (3)	Proposed Apportionment	Percentage increase (-decrease) over (3)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
		£	£	o/o	£	o/o
	BATH AND WELLS	160,240	159,460	- 0.5	167,540	4.6
2	BIRMINGHAM	119,210	119,560	0.3	103,700	-13.0
3	BLAIR BURN	177,510	149,320	- 5.2	170,490	8.2
4	BRAEFORD	71,030	69,830	- 1.7	67,610	- 4.8
	BRIISTOL	108,730	98,580	- 9.3	90,400	-16.9
6	CANTERBURY	142,850	132,300	- 7.4	143,090	0.2
7	CARLISLE	95,230	96,910	1.8	108,510	13.9
8	CHELMSFORD	235,410	241,020	2.4	232,410	- 1.3
9	CHESTER	190,170	177,940	- 6.4	190,340	0.1
10	CHICHESTER	234,480	211,850	- 9.7	232,150	- 1.0
11	COVENTRY	86,320	90,320	4.6	91,650	6.2
12	DEWBY	111,820	109,910	- 1.7	104,710	- 6.4
13	DURHAM	132,860	140,840	6.0	141,470	6.5
14	ELY	79,660	88,600	11.2	90,720	13.9
15	EASTER	160,610	171,800	7.0	162,860	1.4
16	GLOUCESTER	105,120	107,260	2.0	109,370	4.0
17	GUILDFORD	137,660	115,630	-16.0	146,890	6.7
18	HEREFORD	60,250	70,700	17.3	78,310	30.0
19	LEICESTER	105,510	108,880	3.2	96,730	- 8.3
20	LICHFIELD	234,180	230,640	- 1.5	228,880	- 2.3
21	LINCOLN	115,020	151,370	31.6	144,270	25.4
22	LIVERPOOL	156,840	152,340	- 2.9	155,510	- 0.8
23	LONDON	329,940	337,070	2.2	302,520	- 8.3
24	MANCHESTER	183,890	187,760	2.1	193,490	5.2
25	NEWCASTLE	94,970	95,030	0.1	82,660	-13.0
26	NORWICH	107,090	129,750	21.2	125,880	17.5
27	OXFORD	278,370	270,440	- 2.8	275,450	- 1.0
28	PETERBOROUGH	103,350	113,400	9.7	101,170	- 2.1
29	PORTSMOUTH	72,260	71,610	- 0.9	77,200	6.8
30	RIPON	89,580	90,350	0.9	99,700	11.3
31	ROCHESTER	156,810	143,370	- 8.6	151,120	- 3.6
32	ST ALBANS	191,230	179,020	- 6.4	198,820	4.0
33	ST EDMUNDSBURY & IPSWICH	98,010	103,690	5.8	100,610	2.7
34	SALISBURY	142,310	147,110	3.4	156,380	9.9
35	SHEFFIELD	99,140	103,020	3.9	99,050	- 0.1
36	SODOR & MAN	13,300	13,840	4.1	13,840	4.1
37	SOUTHWARK	275,140	241,210	-12.3	206,830	-24.8
38	SOUTHWELL	110,830	114,730	3.5	100,460	- 9.4
39	TRURO	65,780	76,430	16.2	72,060	9.5
40	WAKEFIELD	99,460	104,170	4.7	103,600	4.2
41	WINCHESTER	145,090	135,250	- 6.8	153,680	5.9
42	WOPCESTER	87,010	88,940	2.2	81,280	- 6.6
43	YORK	171,830	174,850	1.8	162,690	- 5.3
	TOTALS	5,928,100	5,928,100		5,928,100	

TABLE 5.4.4

THE 1983 BUDGET FOR THE CENTRAL BOARD OF
FINANCE ALLOCATION USING ALTERNATIVE
APPORTIONMENT SCHEMAS

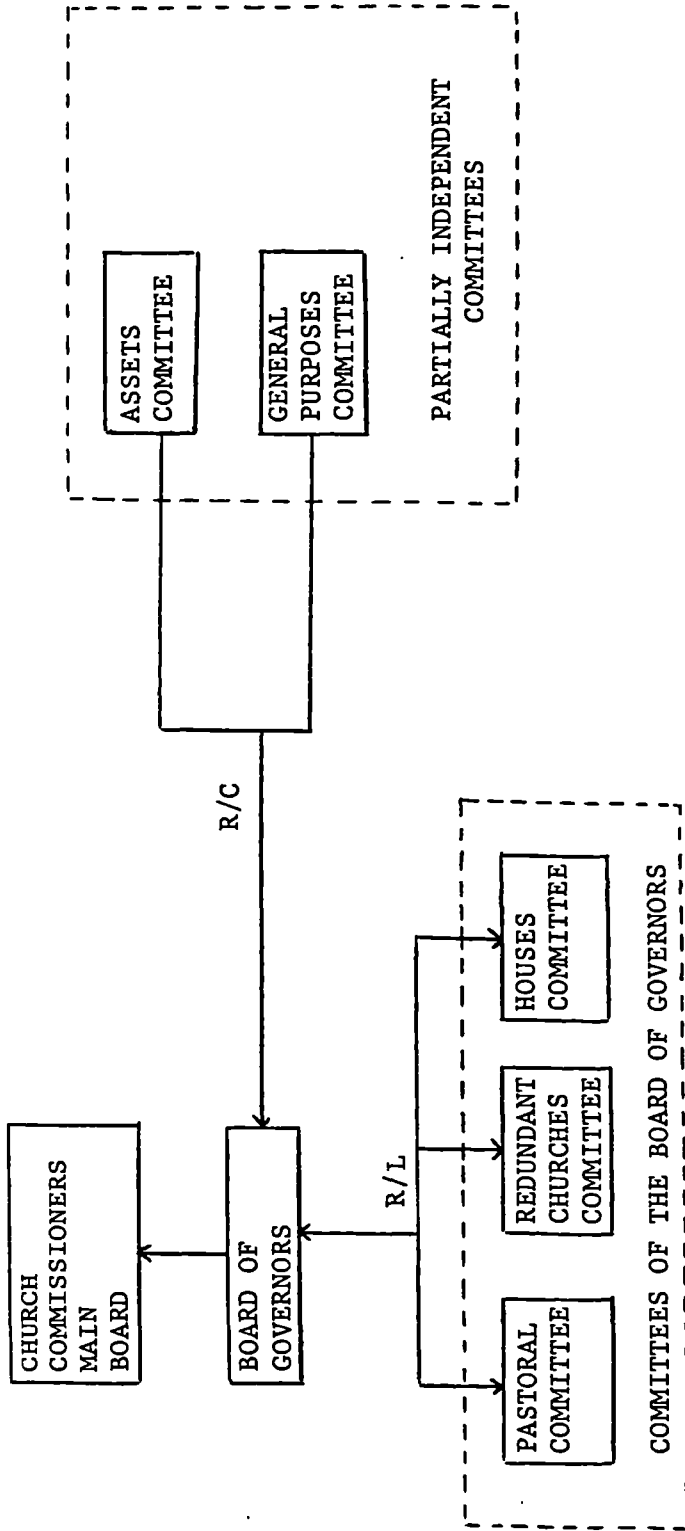


FIGURE 5.4.5

ORGANISATIONAL STRUCTURE OF THE CHURCH

COMMISSIONERS

R/C Reporting/Confirming relationship

R/L Reporting/Leadership relationship

	£000s
INCOME OF GENERAL FUND	<u>69,747</u>
<u>EXPENDITURE</u>	
<u>PERMANENT COMMITMENTS</u>	
1. Bishops Cathedrals and Chapters (Salaries, houses, chapters, episcopal administration)	8,123
2. Other Clergy, Deaconesses etc. (guaranteed annuities, personal, grants, personal grants 'fallen in', perpetuity grants DBF interest etc.)	23,083
3. Pensions	22,532
4. Administration (commissioners, other, professional fees)	6,828
5. Clergy Houses, (parsonages outgoings funds and interest on parsonage building funds)	4,484
6. Other Church Buildings (redundant church maintenance etc.)	<u>1,028</u> 66,078

ANNUAL COMMITMENTS

1. Other Clergy: Annual Grants	2,553*	
2. Clergy Houses: Additional Grant	2,507	
3. Other Church Buildings: Additional Grant	<u>193</u>	<u>5,253</u>
		<u>71,331</u>

TABLE 5.4.5 (1)

RECONSTRUCTED BUDGET OF CHURCH COMMISSIONERSBASED ON 1982 ACCOUNTS

* Based on 1983/84 tax year figures since the 1982 cost is unavailable.

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	Net Glebe (1981)	DSF Interest (1981)	GAs (July 1982)	PGs 'fallen-in' to DSFs (July 1982)	PGs Payment (July 1982)	Curacy Funds (July 1982)	Trusts paid via Crms' (July 1982)	Removal Grant Allocation (July 1982)	Crms' Perpetuity (1983-1984)	Allocations Annual (1983-1984)	Total of Resources (Cols. 1-10)	POF (1981)	DPA Interest (Dec 1982)	Parsonage Building Fund Interest (Dec 1982)	Total Centre Historic (1982)
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Bath & Wells	157	36	167	50	37	9	16	396	21	889	90	13	19	1	
Birmingham	30	8	83	3	16	35	12	278	143	611	6	6	6	6	
Blackburn	26	3	110	12	10	13	15	335	88	617	68	6	9	9	
Bradford	5	3	62	4	3	2	8	201	39	330	30	14	14	14	
Bristol	26	6	73	5	8	1	10	229	28	388	50	3	25	25	
Canterbury	13	7	122	6	13	9	15	318	21	525	87	19	25	25	
Carlisle	73	10	117	12	21	1	11	234	15	496	64	12	15	15	
Chelmsford	91	17	237	22	46	48	28	670	62	1,224	190	6	29	29	
Chester	17	3	127	6	10	11	18	382	151	728	67	-	5	5	
Chichester	36	21	179	12	24	26	22	433	94	849	113	12	26	26	
Coventry	162	10	87	16	32	3	9	179	14	513	56	-	5	5	
Derby	42	7	104	9	9	2	12	273	36	496	73	4	10	10	
Durham	19	23	122	16	16	3	16	406	185	806	72	-	10	10	
Ely	122	10	120	24	23	-	12	242	16	572	59	3	63	63	
Exeter	53	32	173	13	18	5	19	521	65	901	175	33	30	30	
Gloucester	36	42	114	14	22	14	13	299	17	571	89	5	40	40	
Guildford	7	9	81	2	7	2	11	207	17	344	58	7	3	3	
Hereford	66	16	75	4	11	-	9	265	27	474	78	9	17	17	
Leicester	138	15	113	33	42	6	13	185	40	587	74	14	24	24	
Lichfield	63	11	190	15	25	23	25	525	160	1,042	166	5	46	46	
Linch	521	15	171	28	43	4	16	370	22	1,192	122	28	26	26	
Liverpool	7	12	94	2	7	12	18	327	188	676	58	-	6	6	
London	231	96	230	24	34	368	39	657	104	1,790	353	2	28	28	
Manchester	64	13	104	4	5	107	22	487	163	983	93	-	10	10	
Newcastle	30	7	71	13	3	4	10	244	72	456	57	3	8	8	
Norwich	157	65	164	29	27	-	17	429	21	911	117	6	41	41	
Oxford	166	39	241	40	63	9	29	643	41	1,274	187	24	113	113	
Peterborough	180	22	141	22	55	3	13	234	18	689	108	10	10	10	
Portsmouth	22	6	64	10	9	13	8	173	35	340	45	7	3	3	
Ripon	25	19	83	6	13	10	10	255	42	469	58	3	15	15	
Rochester	110	11	106	15	6	3	14	265	25	556	90	20	7	7	
St Albans	96	8	148	27	37	6	19	414	26	782	84	16	15	15	
St E & I	52	19	134	15	12	1	11	297	17	559	96	11	17	17	
Salisbury	92	28	133	31	12	-	15	409	61	782	127	47	23	23	
Sheffield	34	7	87	17	9	6	11	277	99	549	51	5	7	7	
Sodor & Man	10	-	5	-	-	15	2	31	2	155	6	-	-	-	
Southwark	53	64	133	4	20	44	24	457	69	873	92	3	20	20	
Southwell	108	17	110	17	34	10	11	233	26	567	80	12	8	8	
Truro	57	7	89	11	10	-	9	229	49	462	111	8	28	28	
Wakefield	8	7	104	6	12	-	8	314	75	553	53	6	10	10	
Winchester	34	41	118	13	20	1	16	334	22	601	48	12	6	6	
Worcester	62	2	85	13	13	1	9	200	39	426	77	6	15	15	
York	103	3	176	22	20	4	20	444	98	891	93	14	28	28	
Total	3,404	797	5,247	647	857	115	839	14,301	2,553	29,409	3,910	400	865	865	5,111

TABLE 5.4.5 (2) INDIVIDUAL DIOCESAN INCOME ALLOCATIONS

	1	2	3	4	5	6	7	8	9	10	11	12	13	14
	Net	D S F	GAs	PGs	PGs	Curacy	Trusts	Removal	Cmrs. Stipends	Annual	Total of	POF	DPA	Parsonage
	Clebe	Interest	(July 1982)	'fallen in'	in	Funds	paid	Grant	(1983-1984)	(1983-1984)	Supernumerary	(1981)	Interest	Building Fund
	(1981)	(1981)	(July 1982)	to DSFs	Payment	(July 1982)	via Cmrs	Allocation	(1983-1984)	(1983-1984)	Resources	(1981)	(Dec 1982)	Interest
	(1981)	(1981)	(July 1982)	(July 1982)	(July 1982)	(July 1982)	(July 1982)	(July 1982)	(1983-1984)	(1983-1984)	(Cols. 1-10)	(1981)	(Dec 1982)	(1981)
Bath & Wells	£ 627	142	£ 667	£ 201	£ 147	£ 2	£ 37	£ 66	£ 1,585	£ 84	£ 3,558	£ 360	£ 51	£ 74
Birmingham	129	33	360	14	69	13	150	52	1,198	615	2,633	193	24	28
Blackburn	97	10	417	45	40	18	48	59	1,268	333	2,335	256	22	35
Bradford	35	22	458	33	21	19	13	60	1,478	286	2,425	223	-	107
Bristol	149	34	425	27	46	12	7	60	1,329	163	2,252	291	16	148
Canterbury	54	28	490	25	51	4	34	59	1,276	85	2,106	350	78	99
Carlisle	385	54	620	66	111	9	8	58	1,238	78	2,627	340	63	77
Chelmsford	187	34	483	45	93	6	99	58	1,368	127	2,500	386	12	60
Chester	57	12	434	20	35	10	38	62	1,307	519	2,494	230	-	18
Chichester	95	56	477	31	63	5	70	60	1,152	250	2,259	301	32	68
Coventry	937	59	502	94	181	4	18	53	1,037	80	2,965	325	1	25
Derby	196	31	487	44	43	8	12	58	1,275	170	2,324	343	16	45
Durham	61	76	392	51	52	10	-	53	1,310	505	2,600	232	2	31
Ely	711	58	700	141	134	2	14	69	1,409	90	3,328	345	17	364
Exeter	167	103	549	41	56	7	17	60	1,652	207	2,859	557	105	96
Gloucester	178	210	568	71	108	1	69	67	1,493	86	2,851	445	27	202
Guildford	33	42	398	12	34	5	11	54	1,021	83	1,693	284	35	16
Hereford	508	123	582	34	87	5	1	66	2,056	207	3,669	608	67	133
Leicester	745	83	611	179	228	8	34	68	1,002	215	3,173	400	72	129
Lichfield	142	25	430	34	56	12	51	56	1,185	362	2,353	374	11	104
Lincoln	1,895	55	621	104	156	6	14	59	1,346	79	4,335	443	101	94
Liverpool	23	37	299	8	22	37	29	56	1,039	598	2,148	183	1	18
London	380	158	378	40	55	12	605	63	1,079	171	2,941	579	4	45
Manchester	172	34	278	11	12	38	286	60	1,298	435	2,624	248	1	26
Newcastle	167	39	397	75	16	9	20	57	1,372	405	2,557	321	18	43
Norwich	639	265	668	119	108	7	1	68	1,745	85	3,705	474	25	167
Oxford	340	79	493	83	129	6	18	59	1,315	84	2,606	382	49	231
Peterborough	883	106	690	110	270	3	13	66	1,147	90	3,378	531	48	50
Portsmouth	150	40	442	71	64	2	87	56	1,185	238	2,335	306	48	21
Ripon	143	113	482	35	77	34	59	57	1,481	246	2,727	336	17	85
Rochester	466	46	451	64	24	6	12	61	1,121	105	2,356	380	86	29
St Albans	303	24	465	84	115	4	19	59	1,301	83	2,457	264	52	48
St E & I	254	93	650	74	57	5	4	53	1,442	85	2,717	466	52	84
Salisbury	374	114	539	124	47	4	-	63	1,662	246	3,173	517	193	94
Sheffield	155	33	397	77	41	8	27	51	1,265	452	2,506	232	25	31
Sodor & Man	531	-	278	-	-	-	788	73	1,643	111	3,424	324	-	-
Southwark	134	162	337	12	50	14	113	61	1,162	176	2,221	234	8	52
Southwell	488	76	499	79	155	4	43	50	1,056	118	2,568	364	54	37
Truro	404	51	639	77	73	7	2	66	1,633	350	3,302	792	60	199
Wakefield	37	33	487	28	55	34	37	56	1,465	350	2,582	246	28	46
Winchester	134	158	460	50	78	7	6	61	1,301	85	2,340	185	47	22
Worcester	382	15	523	79	81	12	4	58	1,233	244	2,631	473	35	92
York	305	10	523	65	61	4	12	59	1,317	290	2,646	275	42	82
Average	310	73	478	60	78	10	76	59	1,303	233	2,680	356	37	79

TABLE 5.4.5 (3) INDIVIDUAL DIOCESAN INCOME ALLOCATIONS BASED ON A PER CLERGYMAN BASIS

Total stipends of incumbents, curates deaconesses etc. per 1982 Church Commissioners Accounts			58,777
<u>ADD: Fees (unrecorded)</u>			<u>4,071</u>
<u>Total Stipends Cost</u>			<u>62,848</u>
<u>LESS: Income from Centrally Held Parochial Capital:</u>			
Guaranteed Annuities (GAs)	5,247		
Personal Grants (PGs)	<u>857</u>		
	6,104		
Income from other sources:			
Fees	4,071		
Chaplaincy Income	<u>1,201</u>	<u>5,272</u>	<u>11,376</u>
<u>Total Augmentation Requirement</u>			<u>51,472</u>
<u>LESS: Income from Commissioners Allocation (1983/84 figures)</u>			
Perpetuity Grants	14,301		
Annual Grants	<u>2,553</u>	16,854	
Income from Centrally Held Diocesan Earmarked Capital:			
D.S.F. Interest	797		
PGs 'Fallen In'	647		
Curacy Funds	115		
Trusts	<u>839</u>	2,398	
Income from Diocesan Held Capital:			
Glebe		<u>3,404</u>	22,656
<u>Total Parochial Quota Requirement Collected and Forwarded to Church Commissioners</u>			<u>28,816</u>

TABLE 5.4.5 (4)

TOTAL COST AND FUNDING SOURCES FOR
STIPENDS OF OTHER CLERGY, DEACONESSES
ETC.

1. General Question

Why does the CBF's accounting system, taken as a whole, play such a large part in keeping expenditure within defined limits while being insignificant in giving direction to the make-up of the activities which underly such costs?

2. Budget Element Questions

2.1 Why does the CBF undertake such a seemingly sophisticated budget process when so many items are predetermined?

2.2 Why is the responsibility cost centre concept so dominant in the budget design?

3. Budget Review Questions

3.1 Why is the budget review process in the CBF less formal in terms of committee involvement than the budget formulation process?

3.2 What are the boards and councils, with so much apparent emphasis on responsibility centres at the budget formulation stage, so severely constrained in terms of their expenditure policies?

4. Annual Accounts Element Questions

4.1 Why is there such a marked separateness of the various units and sub-units of the CBF as reinforced in the accounts?

4.2 Why do the accounts somewhat mystify the high cash reserves of the CBF taken as a whole?

4.3 Why is there so little interest in the information contained in the annual accounts?

5. Residual Element Questions

5.1 Why should the recurring residual accounting information play such a vital part in the CBF's budget allocation process?

5.2 Why are major decisions almost exclusively taken only at the budget formulation stage rather than on an irregular basis whether using non-recurring residual accounting information or not?

6. Questions Re: the Church Commissioners' Accounting System

6.1 Why are financial and accounting matters handled in such a way to reduce major policy considerations?

6.2 Why is so much of the expenditure of the Church Commissioners fixed in the way it is and automatically determined by somewhat mechanical accounting means?

TABLE 5.4.6

QUESTIONS FORTHCOMING FROM STATEMENTS ABOUT THE ACCOUNTING

SYSTEMS OF THE CHURCH OF ENGLAND'S CENTRAL UNITS

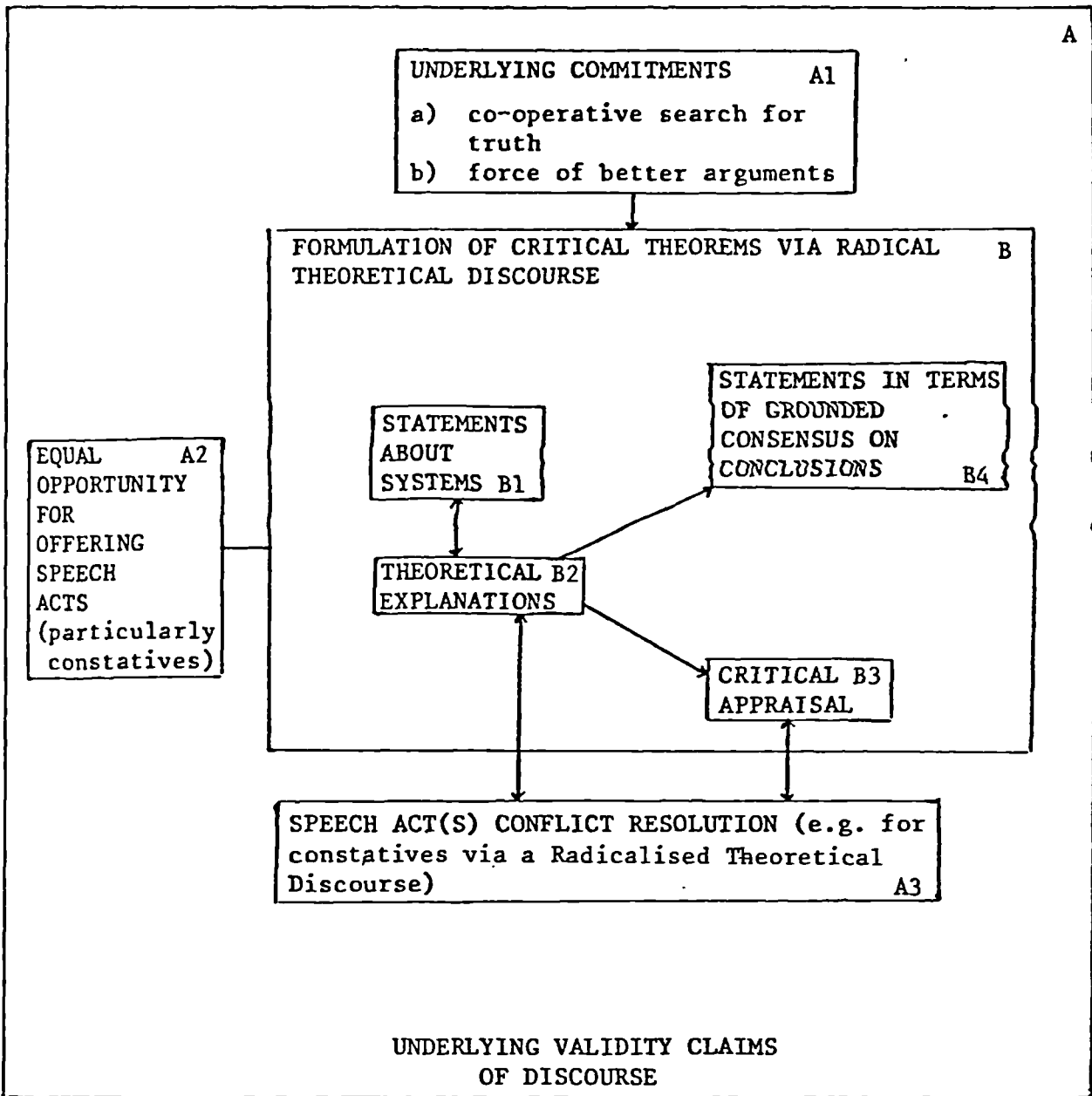


FIGURE 6.0(1)
INTERCONNECTED ELEMENTS AND STEPS IN THE
FORMULATION OF CRITICAL THEOREMS

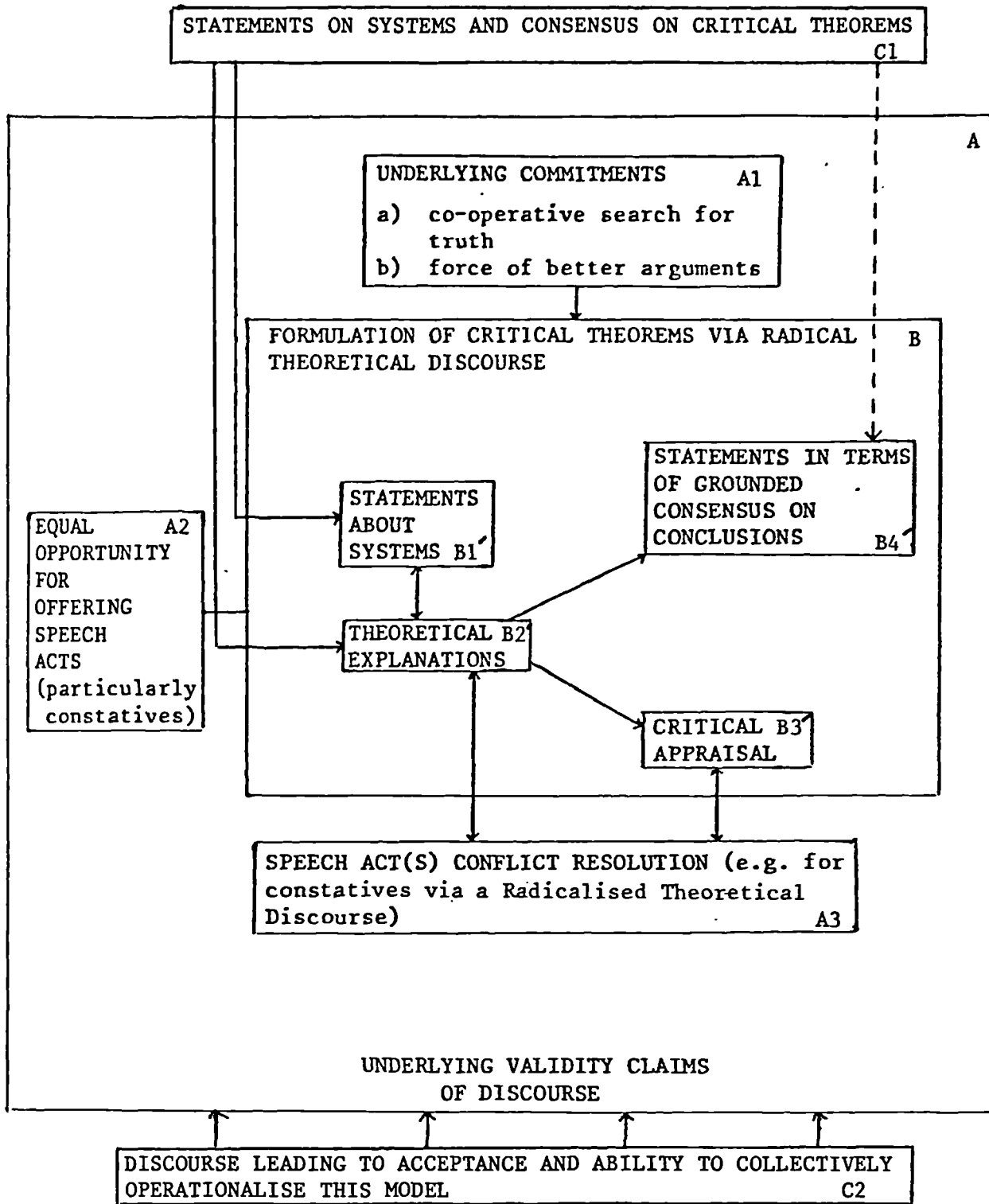


FIGURE 6.0(2)

INTERCONNECTED ELEMENTS AND STEPS IN PROCESSES
OF ENLIGHTENMENT

<u>A. General Conclusions</u>	<u>Relevance to Questions from Table 5.2.5</u>
A1 Lack of accounting system impact is because of the intolerance and indifference to such matters by the clergy whose dominance in parochial affairs results in a tendency for a parish to reduce such developments for primarily sacred and related institutional reasons.	1.1 , 3.1
A2 The actual design of accounting systems is partly due to the somewhat cumbersome legal and statistical requirements which emanates from an anxious tension between Church and state and partly due to the permitted demonstrable talents of the dominant designers triggered by multiple often non-rational and non-economic factors.	1.2, 4.1, 4.2, 4.3 5.2, 5.4
<u>B. Specific Conclusions</u>	
B1 St. Thomas' present accounting system design and it's nature needs to be understood in the context of two interlinked stages of development which mirror important patterns in the role defined attitudes of the Vicar and consequently the overall life and ethos of the Church. The first stage, although supplying a sophisticated design, was little used in on-going developments (which were in abundance) due to a heightening of the 'sacred and secular' divide. The second stage somewhat reluctantly increased the importance of the accounting system as a questionable substitute for, and due to perceived temporary breakdown in, the more 'sacred' control system.	1.1 , 2.1 , 2.2 , 3.1 , 3.2 , 5.1 , 5.2 , 5.3
B2 Separate fund accounting in St. Thomas' and possibly elsewhere, can be traced to three mutually exclusive explanations depending on the fund being analysed. These three explanations come from simple convenience arguments, historical and legal necessity considerations and a deep seated perceived division in church activities.	4.4

TABLE 6.1.0

A SUMMARY OF CRITICAL THEORETIC CONCLUSIONS WITH
REGARD TO PAROCHIAL ACCOUNTING SYSTEMS

Legal Stages*	Legal Outcomes	Underlying Patterns
1. 1066 - 1199 William's Domination Roman Pressure	Statute Law Constitution Law	Struggle for power between King and Pope
2. 1199 - 1509 John's Submission Roman Resented Domination	Canon Law	Struggle for power between Pope and King
3. 1509 - 1649 Henry's Supremacy Mary's return to Rome Elizabeth's Settlement	Statute Law	Struggle for power between King and Pope
4. 1649 - 1919 Cromwell's Victory The Church's Bid	Statute Law	Ecclesiastical pressure on government
5. 1919 - Internal Control	Ecclesiastical Measures	Ecclesiastical anxiety to retain partial independent control from the State

* Legal Stages 1 and 2 refer to the pre-reformation/post Norman conquest stage, 3 and 4 to the post reformation stage and 5 to post Enabling Act Stage.

TABLE 6.1.2 (1)

LEGAL STAGES, LEGAL OUTCOMES AND
UNDERLYING PATTERNS IN THE CHURCH
OF ENGLAND

PARISH NO.	TOTAL SCORES	1 BUDGET	2 BUDGET REVIEW	3 ANNUAL ACCOUNTS	4 NO. OF FUNDS	5 REGULAR INFORMATION	6 IRREGULAR INFORMATION
1	31	12	5	6	4	-	4
2	15	-	-	6	5	2	2
3	15	-	-	10	1	2	2
4	21	9	-	6	2	-	4
5	21	9	-	6	2	4	-
6	31	12	2	10	3	2	2
7	19	-	-	6	7	4	2
8	17	-	-	10	1	6	-
9	24	7	5	6	4	-	2
10	12	-	-	6	4	2	-
11	27	10	2	6	3	6	-
12	6	-	-	6	-	-	-
13	10	-	-	6	2	-	2
14	11	-	-	6	3	2	-
15	25	7	5	10	3	-	-
16	15	-	-	10	3	2	-
17	14	-	-	6	6	2	-
18	9	-	-	6	1	2	-
19	20	9	2	6	3	-	-
20	15	-	-	10	5	-	-
21	17	-	-	6	9	2	-
22	6	-	-	6	-	-	-
23	11	-	-	10	1	-	-
24	8	-	-	6	2	-	-
25	34	7	8	10	5	2	2
26	8	-	-	6	-	2	-
27	21	10	2	6	1	2	-
28	27	7	7	6	7	-	-
29	13	-	-	10	1	2	-
30	31	12	8	6	3	2	-
31	14	-	-	10	1	3	-
32	22	7	5	6	4	-	-
33	16	-	-	6	4	6	-
34	9	-	-	6	1	2	-
35	26	7	5	6	2	2	4
36	7	-	-	6	1	-	-
37	12	-	-	10	2	-	-
38	38	12	10	10	4	2	-

COLUMN CODE NO

1. BUDGET SCORES: 10 for expenditure oriented, 7 for simple inflation adjusted previous years figures, 2 for income generation intention.
2. BUDGET REVIEW SCORES: 10 for monthly, 8 for three monthly, 7 for four monthly, 5 for six monthly, 2 for annual or general verbal review
3. ANNUAL ACCOUNTS SCORES: 6 for Receipts and Payments, 10 for Income and Expenditure
4. SCORES FOR NO. OF FUNDS: Actual number recorded
5. REGULAR INFORMATION SCORES: 6 for quarterly accounts, 4 for half yearly accounts, 3 for any other formal information, 2 for verbal reports
6. IRREGULAR INFORMATION SCORES: 4 for use on buildings decisions, 2 for other uses.

TABLE 6.1.2(2) A NUMERICAL INTERPRETATION OF THE ACCOUNTING SYSTEMS IN THE S2 SAMPLE OF PARISHES

PARISH NO.	M-B TYPE 1982	697										INCOME 1978
		E	1	S	N	T	F	P	J			
1	ESTJ	23		1		23					15	1801
2	ISFJ		41	21					3		37	2504
3	ISTJ		21	33		13					47	8983
4	ESFJ	9		23					17		43	28261
5	ISTJ		27	21		21					35	1973
6	INFJ		11			9			9		1	8600
7	INFJ		19			13			1		17	6132
8	ISTJ		11	41		5					5	8466
9	ENFP	13				23			7	3		6579
10	ESTJ	25		21		13					43	982
11	INTJ		43			7	13				47	3942
12	ENFJ	13				7			11		5	5395
13	ISFJ		27	43					13		53	4961
14	ISTJ		25	19		7					45	1266
15	ENTJ	27				9	1				45	56612
16	INTJ		27			33	27				9	3543
17	ESFP	13		27					21	39		5275
18	ISTJ		35	9		3					55	1540
19	ENFJ	25				7			13		27	9274
20	ISTJ		15	1		29					53	2510
21	ENTP	13				37	9			23		2485
22	INFP		19			5			1	11		6761
23	ISTJ		3	17		7					21	3203
24	ISFJ		9	25					11		43	1215
25	ISFJ		41	1					7		19	5050
26	INTJ		37			23	29				35	2535
27	INFJ		21			5			11		9	3235
28	ESFJ	23		7					3		25	5946
29	INTJ		11			19	9				37	1785
30	ESFJ	9		29			29		9		9	7383
31	INFJ		21			39			5		5	3595
32	ISFJ		5	9					5		1	4743
33	ENFJ	29				37			5		17	4555
34	ISFJ		35	27					17		29	3199
35	INFP		25			21			7	39		3902
36	ESFJ	37		25					23		33	2174
37	ENTJ	7				13	7				33	2362
38	ISTJ		33	5		21					27	4867

% INCOME CHANGE 1978-1980	EXPEND - ITURE 1978	% EXPEND-ITURE CHANGE 1978-1980	MEMBER-SHIP 1982	ACCOUNTING SYSTEM 1982
90.2	2544	43.6	75	31
23.5	2930	26.4	139	15
18.4	8067	21.5	360	15
47.0	27194	22.4	1034	21
498.0	3636	138.7	69	21
50.5	8083	86.3	282	31
47.9	7986	32.7	270	19
26.2	6845	49.2	300	17
40.4	5412	43.3	165	24
191.1	1619	101.5	86	12
7.5	3723	38.0	61	27
26.9	7397	9.7	140	6
56.2	5619	37.5	270	10
43.2	2214	33.3	39	11
45.7	37635	43.5	1300	25
42.7	2950	54.2	100	15
51.8	3479	56.7	219	14
52.6	1567	54.9	53	9
81.1	6267	64.1	342	20
34.1	2840	57.2	119	15
23.4	1729	94.9	72	17
78.4	3934	43.4	120	6
8.6	2735	19.6	133	11
157.0	1558	66.0	69	8
35.3	4726	17.2	120	34
17.2	2578	21.1	65	8
10.8	2733	50.1	75	21
80.7	4428	66.1	148	27
7.8	1575	55.4	43	13
46.6	6814	4.7	225	31
29.8	3271	53.5	90	14
30.0	8346	50.1	301	22
111.6	5160	71.7	340	16
45.0	3124	39.5	153	9
29.0	3224	81.7	155	26
0.2	2143	3.4	73	7
42.2	3584	17.8	111	12
72.0	7525	63.6	178	38

TABLE 6.1.2 (3)

SOME STATISTICAL INFORMATION CONCERNING THE S2 SAMPLE OF PARISHES

<u>PARISH</u>	P	S1 (1)	S1 (2)
<u>INCOME</u>	168,450*	17,000	8,780
<u>OBLIGATORY EXPENDITURE</u>			
Incumbent (say)	4,000	1,400	1,110
Buildings	12,400	3,750	2,551
Quota	25,400	6,600	2,172
	<u>41,800</u>	<u>11,750</u>	<u>5,833</u>
% OBLIGATORY TO INCOME	24.8	69.1	66.4
 <u>OPTIONAL EXPENDITURE</u>			
Other Staff	56,000	-	2,607
Missionary	50,000	2,200	200
Other	20,650	3,050	140
	<u>126,650</u>	<u>5,250</u>	<u>2,947</u>
% OPTIONAL TO INCOME	75.2	30.9	33.6

* Includes £30,000 Missionary Giving but ignores the income from major capital projects (approx. £28,000)

TABLE 6.1.3
OBLIGATORY AND OPTIONAL EXPENDITURE IN
THE P AND S1 PARISHES FOR 1983

General ConclusionsRelevance to
Questions from
Table 5.3.5

- | | |
|---|-----------------------------------|
| <p>C1 Diocesan accounting systems are there fundamentally to aid and ensure the marshalling of a growing income necessary for such units to perform the functions for which the diocese, as a financial entity, is in existence. Such functions have been largely predetermined and unchanging from the original intentions for the creation of diocesan boards of finance, even though subtle changes have occurred with growing centralised involvement. Income generation, however, has been the constant anxiety of diocesan boards of finance with the accounting system being in existence primarily to help relieve such anxieties.</p> | <p>1, 2.1, 3.2, 4.2, 4.3, 5.1</p> |
| <p>C2 Diocesan accounting systems came into existence to manage the 'residual' patronage problem of parishes which was created by the perceived need to continue and maintain the sacred and secular divide at the parochial level. These accounting systems, like diocesan boards of finance with which they are totally intertwined, are seen as more 'secular' activities and are separated off legally and otherwise from the more 'sacred' endeavours of other diocesan staff and activities, which in turn, through such a division, reinforces again the continuance of the sacred and secular divide in parishes.</p> | <p>1</p> |
| <p>C3 The actual designs of diocesan accounting systems are determined by the personal attitudes and abilities of incumbent diocesan secretaries in the context of a dominant objective to aid income generation but modified and adapted by firstly felt anxiety concerning the income generation problem and secondly, ecclesiastical and, possibly, historical factors.</p> | <p>2.2, 3.1, 5.2</p> |
| <p>C4 Divisions in the accounting system for separate funding units is a universal diocesan phenomena yet only part of these are compulsory as well as being motivated by more general reasons. There are three funds of this latter kind which are required by ecclesiastical and statute law to firstly, ensure that dioceses are accountable to the Church Commissioners for particular delegated tasks (the parsonages fund and glebe fund) and secondly, to register a basic separation from Church control of the education system in England (the schools funds). All other fund divisions are more situation specific to the respective dioceses motivated by multiple and different meaningful reasons in the context in which such divisions occur.</p> | <p>4.1, 4.4</p> |

Specific Conclusion

D1 The actual design of the accounting system in the Diocese of Sheffield is determined by the attitudes and abilities of the present Diocesan Secretary which are almost totally moulded by firstly, the felt anxiety concerning the income generation problem which has been increasing considerably over the years, for largely historical and geographical reasons, and secondly, by ecclesiastical and historical factors with their consequent relationship on accounting fund divisions.

2.2, 3.1, 5.2

TABLE 6.2.0

A SUMMARY OF CRITICAL THEORETIC CONCLUSIONS

WITH REGARD TO DIOCESAN ACCOUNTING SYSTEMS

1926*	6870	1951**	10,000	1976	112,198
1927	7684	1952	10,000	1977	145,240
1928	7294	1953	13,000	1978	200,564
1929	7155	1954	13,350	1979	234,422
1930	7286	1955	13,300	1980	291,259
1931	6733	1956	15,000	1981	409,469
1932	6450	1957	15,000	1982	595,726
1933	6471	1958	15,000	1983	763,896
1934	6840	1959	18,000	1984	865,363
1935	6913	1960	18,000		
1936	7194	1961	36,000		
1937	6759	1962	36,000		
1938	6905	1963	38,500		
1939	6535	1964	54,500		
1940	7179	1965	54,500		
1941	7180	1966	54,500		
1942	7165	1967	56,000		
1943	7279	1968	56,000		
1944	7385	1969	56,000		
1945	7060	1970	60,000		
1946	7006	1971	60,000		
1947	7215	1972	66,000		
1948	8475	1973	75,000		
1949	8481	1974	79,050		
1950	8688	1975	78,792		

TABLE 6.2.1

PAROCHIAL QUOTA DEMANDS IN THE DIOCESE OF SHEFFIELD 1926-1984

* 1926-1950 Actual unearmarked receipts

** 1951-1984 Budget requirement

	<u>ASSESSMENT</u>	<u>RECEIPTS IN CALENDAR YEAR</u>	<u>SHORTFALL</u>	<u>% OF SHORTFALL TO ASSESSMENT</u>
1974	79,050	75,202	3848	4.87
1975	78,792	75,177	3615	4.59
1976	112,198	105,799	6399	5.70
1977	141,931	131,701	10,230	7.21
1978	200,564	184,363	16,201	8.08
1979	233,081	214,631	18,450	7.92
1980	291,259	269,516	21,743	7.47
1981	409,469	365,168	44,301	10.82
1982	595,726	517,731	77,995	13.10
1983	763,896	670,940	92,956	12.17
% GROWTH 1974-1983	966.35	892.18	2,415.70	249.90

TABLE 6.2.5ACTUAL AND ASSESSED QUOTA CHARGESFOR THE DIOCESE OF SHEFFIELD1974 - 1983

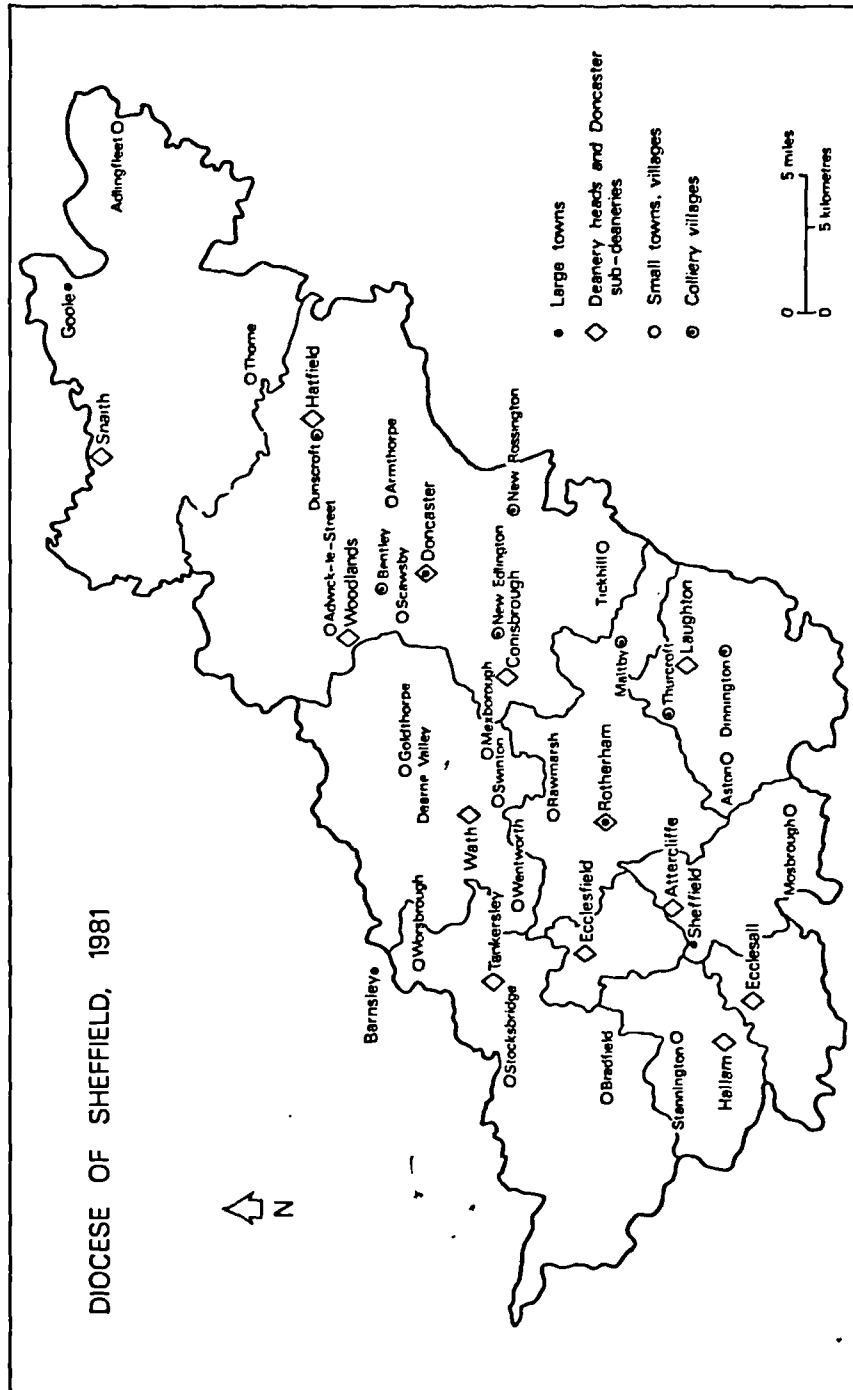


FIGURE 6.2.5
DIOCESE OF SHEFFIELD IN 1981

C Mary Walton

ConclusionsRelevance to
Questions from Table
5.4.6

- E1 Even though the original parochial patronage intentions of the Report on Church Finance for the Central Board of Finance and it's intertwined accounting system never fully materialised they, together, have evolved into a new but not totally divorced role from their 1914 origins. More specifically the Central Board of Finance and it's allied accounting system have evolved into a financial benefactor of primarily centralist activities, which have permitted them to survive and grow reasonably unabated, and a selective encourager of some of these endeavours (particularly training of future ordinands) while being prevented from having more direct involvement with any of this work due primarily to the sacred and secular divide and the position of the Central Board of Finance and it's accounting system therein. In sum, the Central Board of Finance and it's accounting system constitutes a secular patronage figure primarily for centralist activities but also for the important parochial concern of manpower replacement.
- E2 The benefactor/protector role of the accounting system can be seen most clearly in the budget cost centre divisions which permeates it's design. Such divisions reflects and/or leads, but certainly colludes with, the way the General Synod, as the voice of the Church of England, handles a potentially overwhelming agenda of problems and relationships with regard to the Church itself, the State and other religious organisations by allowing emergent issues, with regard to these areas of concern, to be handled by separate and segregated functional units (i.e. boards and councils.) Thus the permanent boards and councils and their budget cost centre expression in the accounting system are, together, a mechanism for reducing the enormity of the issues facing the General Synod and as a way of reducing the level of anxiety which would ensure if exposed to all emergent issues together let alone those not as yet perceived.

1, 2.1, 3.1, 3.2, 4.2,
4.3, 5.1, 5.2

2.2, 4.1

E3 The reasons for the existence of the CBF's five separate funds, in addition to the main General Synod Fund, can be traced to three distinct but still related explanatory factors. The first, centres around the complex State/Church relationships concerning education. More specifically the Church Colleges of Education Capital Fund and the Church Schools Fund are in existence to demonstrate to the State the continuing, if residual, involvement of the Church in the education system. The second, centres around the time invariant secular priority support by the CBF and others for the ordained ministry. More specifically the Training for the Ministry Fund and the Theological Colleges and Training Houses Fund are in existence to demonstrate to the Church that there is a prior, unending and unshakeable 'secular' support system for meeting the costs of the training of future ordinands. The third, centres around the perceived vulnerability of the CBF and the need to protect it's financial involvement as a benefactor of centralist activities through the existence of a separate source of income to be drawn on 'in emergency'. The Central Church Fund fulfils this purpose for the CBF. From another, not unrelated viewpoint the separate funds are in existence to fundamentally resolve any potential anxieties concerning: firstly, the Church's continuing involvement in education; secondly, the Church's continuing commitment to the ordained ministry and, thirdly, the CBF's continuing ability to support all centralist work.

4.1, 4.2

TABLE 6.3.0

A SUMMARY OF CRITICAL THEORETIC
CONCLUSIONS WITH REGARD TO THE
ACCOUNTING SYSTEM OF THE CENTRAL
BOARD OF FINANCE

	<u>TRAINING</u>	<u>CAPITAL EXPENDITURE ON COLLEGES</u>	<u>OTHER</u>	<u>% OTHER TO TOTAL</u>	<u>TOTAL</u>
1950	-	35,000	161,000	82.1	196,000
1951	-	35,000	161,000	82.1	196,000
1952	-	35,000	161,000	82.1	196,000
1953	168,000	35,000	160,800	44.2	363,800
1954	168,000	35,000	150,000	42.5	353,000
1955	168,000	45,000	137,000	39.1	350,000
1956	220,000	45,000	163,000	38.1	428,000
1957	250,000	45,000	163,000	35.6	458,000
1958	280,000	45,000	170,425	34.4	495,425
1959	300,000	45,000	185,000	34.9	530,000
1960	280,000	70,000	217,000	38.3	567,000
1961	220,000	95,000	270,000	46.2	585,000
1962	220,000	125,000	320,000	48.1	665,000
1963	230,000	155,000	345,000	47.3	730,000
1964	240,000	181,500	363,500	46.3	785,000
1965	350,000	249,700	368,260	38.0	967,960
1966	322,000	249,000	423,645	42.6	994,645
1967	272,000	239,000	499,215	49.4	1,010,215
1968	230,000	237,000	523,100	52.8	990,100
1969	235,000	217,000	557,100	55.2	1,009,100
1970	227,000	217,000	606,000	57.7	1,050,000
1971	267,300	217,000	638,388	56.9	1,122,688
1972	265,006	217,000	626,121	56.5	1,108,127
1973	322,000	205,000	668,600	55.9	1,195,600
1974	393,087	202,000	667,230	52.9	1,262,317
1975	400,000	197,000	776,670	56.5	1,373,670
1976	410,000	192,000	878,630	59.3	1,480,630
1977	483,000	188,000	1,072,400	61.5	1,743,400
1978	1,050,000	167,000	1,147,100	48.5	2,364,100
1979	1,100,000	167,000	1,394,200	52.4	2,661,200
1980	1,430,000	44,000	1,629,570	52.5	3,103,570
1981	1,925,000	44,000	1,924,850	49.4	3,893,850
1982	2,520,000	44,000	1,997,700	43.8	4,561,700
1983	3,652,000	-	2,276,100	38.4	5,928,100
1984	3,219,000	-	2,704,860	45.7	5,923,860

TABLE 6.3.1

SELECTED FINANCIAL STATISTICS OF THE CENTRAL BOARD OF FINANCE
1950-1984

<u>VOTES</u>		<u>1983</u>	<u>1984</u>
1	<u>Training for Ministry</u>	3,652,000	3,219,000
2	<u>Central Services Department</u>		
	General Synod & Committees	441,900	545,850
	Church Information Office	202,150	212,050
	Central Board of Finance	380,650	392,000
	CBF - Stewardship & Stats.	165,000	172,950
	CBF - Publishing Department	<u>95,800</u>	<u>102,370</u>
		1,285,500	1,425,220
3	<u>Advisory Committees, Permanent Councils and Commissions</u>		
	Advisory Council for the Church's Ministry	489,400	541,330
	Board of Education	339,550	348,950
	Board for Mission and Unity	192,100	201,860
	Board for Social Responsibility	227,350	261,900
	Council for the Care of Churches	174,050	184,250
	Council for the Deaf	34,600	38,550
	Hospital Chaplaincies Council	<u>50,500</u>	<u>63,400</u>
		1,507,550	1,640,240
4	<u>Grants and Provisions</u>	28,000	36,700
5	<u>Anglican Activities</u>	106,600	126,500
6	<u>Ecumenical Activities</u>	222,450	254,200
		<u>6,802,100</u>	<u>6,701,860</u>

TABLE 6.3.2(1)

SUMMARY OF GENERAL SYNOD

BUDGET 1983 AND 1984

CODE	TITLE OF BOARD OR COUNCIL	DATE OF CREATION	MAIN ACTIVITIES
	<u>GENERAL SYNOD & COMMITTEES</u>		
GS1	Legislative Committee	1921?	Government liaison on Measures
GS2	Standing Order Commission	1921?	Synodical procedures
GS3	Ecclesiastical Fees Commission	1962	Fixing of wedding, funeral etc. fees
GS4	Liturgical Commission	1954	Advice on Liturgical matters
GS5	Doctrine Commission	1960?	Advice on doctrinal matters
GS6	Dioceses Commission	1978	Advice on diocesan reorganisations
GS7	Cathedral Statutes Commission	1976	Advice on proposed Cathedral constitutional change
GS8	Cathedral Advisory Commission	1949	Advice on proposed Cathedral fabric changes
GS9	Legal Advisory Commission	1918	Advice on legal aspects of Synod business
GS10	Legal Aid Committee	1963	Administration of legal aid fund
GS11	Crown Appointments Commission	1977	Advice on appointment of Bishops
CI	<u>CHURCH INFORMATION OFFICE</u>	1923	Liaison with the media
CBF	<u>CENTRAL BOARD OF FINANCE</u>	1914	Financial executive of General Synod
	<u>CBF - STEWARDSHIP AND STATISTICS</u>		
CBF1A	Statistics Department	1955	Collection of Statistics on Church of England
CBF1B	Stewardship Department	1957	Encourage of Membership giving
CBF2	<u>CBF - PUBLISHING</u>	1923/1979	Information on Church of England affairs through publications

TABLE 6.3.2(2)

A SUMMARY OF RELEVANT FACTORS CONCERNING
THE CENTRAL SERVICES DEPARTMENTS OF THE
GENERAL SYNOD

CODE	TITLE OF BOARD OR COUNCIL	DATE OF CREATION	MAIN ACTIVITIES
	<u>ADVISORY COUNCIL FOR THE CHURCH'S MINISTRY</u>		
ACCM1	Central Advisory Council for Training for the Ministry	1913	Advice on selection or training of ordinands
ACCM2	Central Council for Women's Church Work	1930	Advice on selection and training of women (lay) workers.
ACCM3	Council for the Order of Deaconesses	1934	Advice on selection and training of women deaconesses
ACCM4	Central Readers Board	1905	Co-ordination of selection and training
BE	<u>BOARD OF EDUCATION</u>	1947	Voice of Church of England on educational matters.
	<u>BOARD FOR MISSION AND UNITY</u>	1972	
BMU1	Central Board of Missions	1908	Church of England link to missionary societies
BMU2	Church of England Advisory Council on Commonwealth and Empire Settlement	1925	Information link on Commonwealth Settlement matters.
BMU3	Church of England Council on Foreign Relations	1933	Information source on other churches abroad
BMU4	Council for Ecumenical Co-operation	1949	Representative for Church of England or ecumenical matters
	<u>BOARD FOR SOCIAL RESPONSIBILITY</u>		
BSR1	Social and Industrial Committee	1923	Church of England's relation to social work and industry
BSR2	Moral Welfare Council	1950	Co-ordinating body for church thoughts and actions on sex, marriage and the family
CCC	<u>COUNCIL FOR CARE OF CHURCHES</u>	1921	Consultant body and demonstration of care of church buildings
CD	<u>COUNCIL FOR THE DEAF</u>	1922	Body to encourage spiritual care of the deaf
HCC	<u>HOSPITAL CHAPLAINCIES COUNCIL</u>	1952	Body to encourage spiritual support of sick and those who care for them.

TABLE 6.3.2(3)

A SUMMARY OF RELEVANT FACTORS CONCERNING THE ADVISORY COMMITTEES, PERMANENT COUNCILS AND COMMISSIONS OF THE GENERAL SYNOD

	<u>1921</u>	<u>1923</u>
Training for the Ministry	130,072	94,579
Religious Education	40,200	40,200
Houses of Convocation	1,500	1,300
National Assembly (including a number of committees of Enquiry)	5,000	5,628
Central Board of Finance	6,750	2,975
Bank charges	-	1,250
Publications and Press Committee	950	970
Parliamentary and Legal Expenses	1,050	500
Statistical Returns	2,400	1,700
Central Missionary Council	-	2,500
General and Organisation Expenses	3,850	6,651
	<hr/>	<hr/>
	191,772	158,253
	<hr/> <hr/>	<hr/> <hr/>

TABLE 6.3.2(4)NATIONAL ASSEMBLY BUDGETS FOR 1921AND 1923

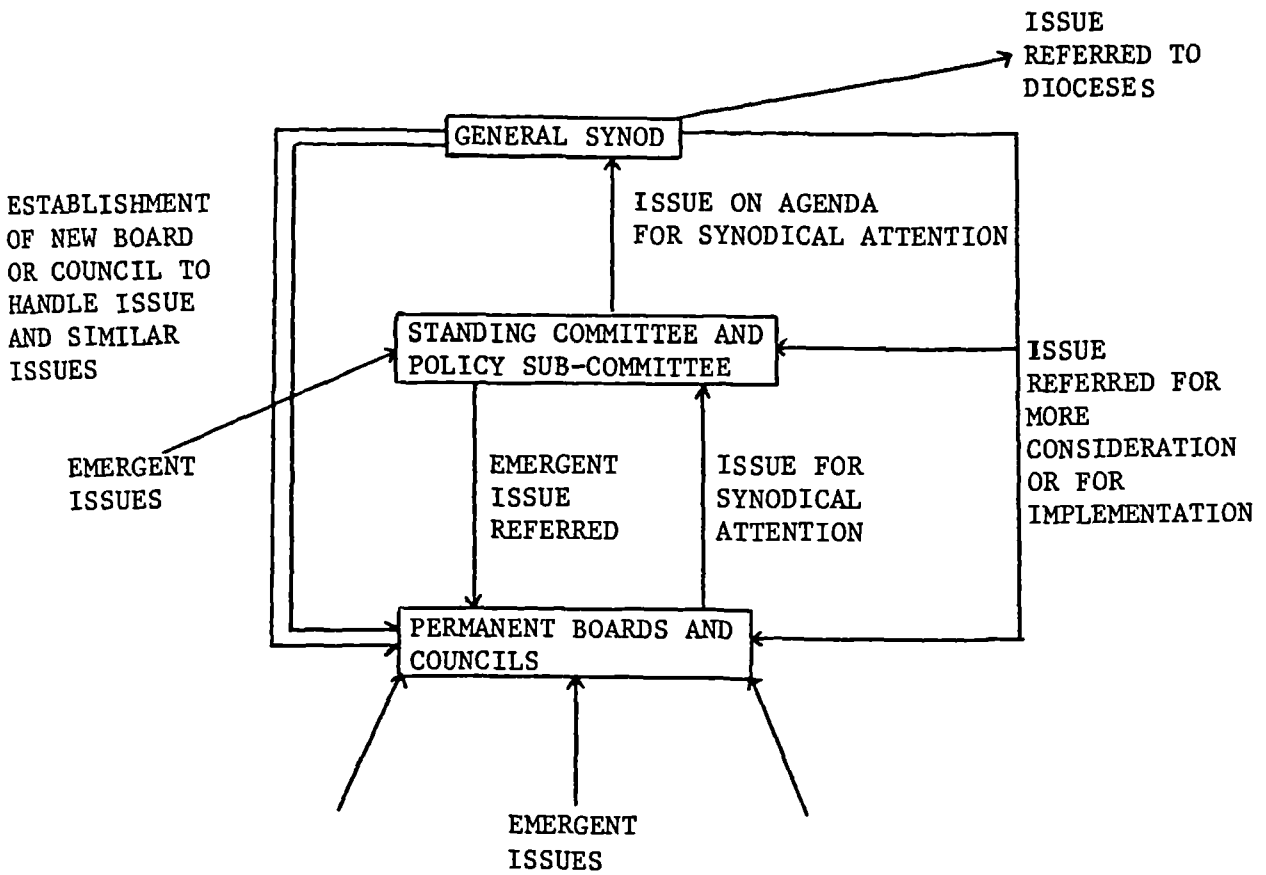


FIGURE 6.3.2(1)

THE FILTRATION PROCESS ON EMERGENT
ISSUES FOR GENERAL SYNOD ATTENTION

AREAS OF CONCERN
↓

THE STATE

BOUNDARY WITH THE STATE

PRE-BOUNDARY WITH THE STATE

CHURCH OF ENGLAND

PRE-BOUNDARY WITH OTHER RELIGIOUS ORGANISATIONS

BOUNDARY WITH OTHER RELIGIOUS ORGANISATIONS

1900	1910	1920	1930	1940	1950	1960	1970
					BE BSR2 HCC		
		G59	BMU2 BSR1 CD				
		G51 CI					GS10
		CCC GS2	CBF2		G58	CBF1A	G53
							G56 G57 GS11
ACCM4	CBF1 ACCM1		ACCM2 ACCM3			CBF1B	
					GS4		GS5
BMU1			BMU3			BMU4	

FIGURE 6.3.2(2)

DATES OF CREATION AND FUNCTIONAL CONCERNS OF THE BOARDS AND COUNCILS OF THE GENERAL SYNOD

<u>YEAR</u>	<u>INCOME</u>	<u>EXPENDITURE</u>		
		<u>GRANTS TO GENERAL SYNOD FUND</u>	<u>GRANTS TO OTHER CBF FUNDS AND PURPOSES*</u>	<u>GRANTS TO OTHER SOURCES</u>
1972	195,858	-	-	7,824
1973	133,115	-	-	8,951
1974	174,352	83,000	-	20,472
1975	165,001	136,000	-	10,413
1976	177,768	98,000	-	16,682
1977	191,611	115,000	-	36,630
1978	218,491	121,500	-	14,669
1979	251,972	150,000	-	7,077
1980	264,946	150,000	10,509	35,241
1981	380,392	150,000	19,159	68,373
1982	331,720	150,000	286,362	51,260
TOTALS	2,485,226	1,153,500	316,030	277,592
% OF TOTAL INCOME	100.0	46.4	12.7	11.2

HISTORIC COST

Unappropriated Capital Fund at 31/12/72	1,102,872
" " " " 31/12/82	1,732,753

TABLE 6.3.3

A SUMMARY OF THE 1972 TO 1982 ACTIVITIES
OF THE UNALLOCATED PART OF THE CENTRAL
CHURCH FUND

* Only grants of £10,000 or more have included in this column other smaller CBF and related grants have been included in the third column.

	<u>R.P.R. WARREN</u>	<u>C.A. BECK</u>	<u>R. STALLIBRASS</u>
<u>SENT IN NOVEMBER 1983</u>			
<u>PAPER 1</u>			
Introductory paper based on Section 3.4	✓	✓	✓
<u>PAPER 2</u>			
Sections 5.0 and 5.1	✓	✓	✓
<u>PAPER 3</u>			
Section 5.2	✓	-	-
Section 5.3	-	✓	-
Section 5.4	-	-	✓
<u>PAPER 4</u>			
Section 5.5	✓	✓	✓
<u>SENT IN APRIL, MAY, JUNE 1984</u>			
<u>PAPER 5</u>			
Section 6.1	✓	-	-
Section 6.2	-	✓	-
Section 6.3	-	-	✓

TABLE 7.0(1)

A SUMMARY OF PAPERS DESPATCHED
TO DISCURSIVE PARTNERS

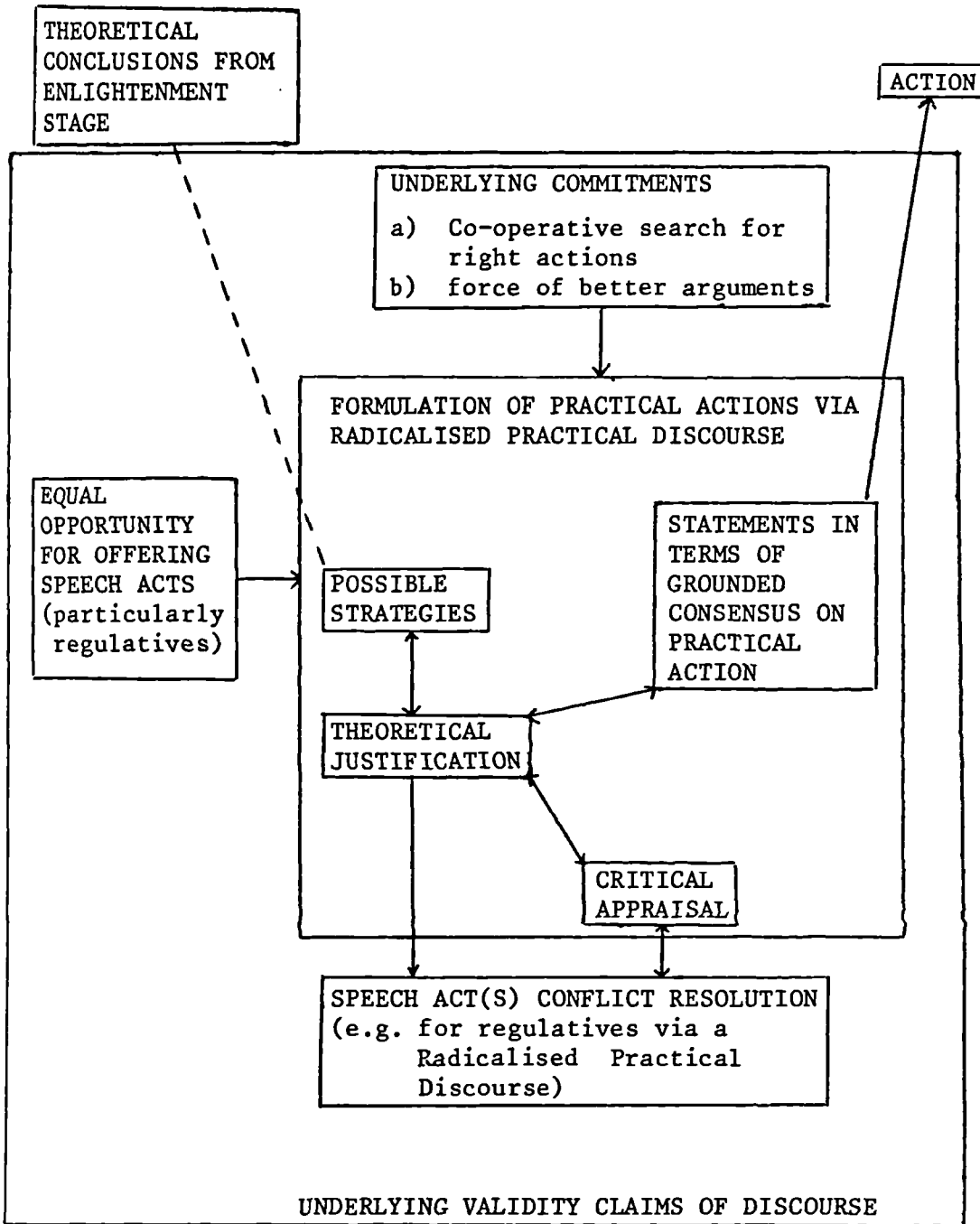


FIGURE 7.2.0

INTERCONNECTED ELEMENTS AND STEPS

IN SELECTION OF STRATEGIES

APPENDICES

APPENDIX 1

Initial Letter to Incumbents Requesting
Participation



The University of Sheffield

Division of Economic Studies

Accounting: Business Studies: Economics

Crookesmoor Building
Conduit Road
Sheffield S10 1FL
Tel: (0742) 78555

Dear

You may or may not know me but I am active in Church affairs at Diocesan, Deanery (Hallam) and Parish (St. Thomas Crookes) levels. I am also a lecturer in Accounting and Financial Management and have in this capacity been conducting a major research project over the last few years into the accounting and financial behaviour of the Church of England. This project has been sponsored, in part, by a grant from the Nuffield Research Foundation.

I write to you in connection with this project to request an investment of some of your time and a willingness to supply some information concerning your parish situation. It is quite likely that you will find the time spent interesting and helpful.

The Church of England, as you will well appreciate, has a unique and important position in our society both now and in previous generations and for the future yet it is a sadly under-researched Institution. There are many reasons for this one of which is that with our dominance of economic problems researchers have gravitated more towards commercial organisations for their research endeavours. Yet the Church of England is important and needs to be looked at from sympathetic researchers so that such research effort can enhance its function in our society. In a small way my own research project is intended to further this general aim.

The project I am engaged on focuses on accounting and financial behaviour, partly because this is my own discipline area but also because of its importance both in the past, present and future of the Church of England's life. Fundamentally my concern is to try and understand why things are as they are and where it is possible or desirable to bring about change (see attached for a more detailed summary of the project). Clearly to do this adequately for the whole Church of England is virtually impossible. My own project is somewhat more modest but still, I would contend, meaningful. The intention is to work at all three financial levels of the Church of England (Centre, Diocese and Parish) in a structured way as the attached document describes.

I have already been working quite extensively at both the Centre (the Central Board of Finance and the Church Commissioners) and Diocesan (particularly Sheffield but also Bradford, Carlisle and Blackburn) levels and now my desire is to work more widely at the Parish level as well. It is in terms of this desire that I write to you.

cont'd/

- 2 -

My specific request is to ask whether you would be willing to allow me access to some details about your parish situation. This would involve you in not more than two hours of your time. Clearly this is an inadequate time span to capture the richness of your parish life but I have been working in a number of parishes in depth over the last few years and through this insight have developed a reasonable procedure for discovering a lot of things very quickly. Such speed is important since I know you are a very busy person and would not want to impose further burdens on your time.

What specifically would be involved is as follows. Firstly either myself and/or my research assistant (Chris Wray) would call to see you during July for one hour to ask you some quite detailed questions about your accounting procedures and the way your parish both raises and spends it's finances. Secondly either before or after this visit we will either send or leave some more general questions for you to complete and send on to us. These should take no more than one hour to complete we estimate. Such information plus maybe a visit to your Church, a copy of the most recent accounts and parish magazine plus any historical survey of your parish you have will hopefully supply everything that is required for the study.

In return for this co-operation I will gladly supply a short feedback on certain aspects of the life of your Church which comes out of our analysis. This should enable you to see whether such insights are accurate, informative, etc. and maybe we could continue some further dialogue if you wish. Clearly as in all research information if any of it is used in any published work complete anonymity is assured - no actual parish names etc. will be used. In addition the detailed information you do supply on your parish situation will be for 'our ears only' if this is your desire. We have a high regard for confidentiality and would not want to abuse your generosity and openness.

I am, of course, well aware that this is the same year as the Bishop's visitation and because of this I have been particularly conscious of the time aspect of my request (hence the reason for asking for no more than two hours of your time) and suggesting July as the time for a visit when the Bishop's questionnaire will have been returned.

I will contact you in a week's time or so by telephone to find out whether you are willing to spend two hours for this endeavour. If you are in agreement to proceed then, as I shall indicate on the 'phone, either myself or my research assistant (Chris Way) will ring again in late June to fix up a time for a visit in July.

Looking forward to your response.

Yours sincerely,

R.C. Laughlin

Outline of a Research Project into the
Accounting and Financial Behaviour in
the Church of England

The Church of England throughout its long and distinguished history has always had some financial system and an underlying (accounting) information system which has guided its processes. Yet there has never been any systematic study of these areas for the Church of England in all its diverse wholeness. Undoubtedly there are many specific studies, particularly historical works, which give insight into important areas of this concern but there are no studies, to this researcher's knowledge, which take as a focus the financial and accounting behaviour of the Church of England as a whole

The reasons for this are not altogether obvious. One possible reason could be the considered view of the lack of importance of this area in terms of what the Church of England is really trying to do - finances and accounts are a nuisance and a nothing in terms of the Kingdom of God. Yet the very way this Kingdom is interpreted is written in and expressed through, however apparently remotely, in the way the Church both raises and spends its money and the underlying information system behind these processes. Thus understanding and focussing on these financial and information systems helps us to supply important insights into the Church of England. Undoubtedly such insights can only ever be partial in terms of complete understanding yet they are important enough, in this researchers view, to supply a rich source of knowledge concerning the life of this important Institution in our society.

To understand also clearly exposes the causal roots behind why things are as they are. Such an exposure will also highlight whether change is or is not possible and also encourages a dialogue on the desirability for change given certain states of possibility.

Unfortunately the practicalities of undertaking such a research project are immense not least because of the vastness of the sites which constitute the Church of England (2 provinces, 43 dioceses, 1700+ parishes). This

research project rather than covering each of these sites in depth has adopted a more modest, but still meaningful, approach to the selection of sites and activities with regard to them. The approach is to look at each of the three interconnected financial 'levels' in the Church of England (centre, diocese and parish) looking at some sites in depth at each of these levels and then looking at other sites at the same levels to confirm and develop the insights forthcoming.

Agreement has been reached to look at certain aspects of the Central Board of Finance and Church Commissioners behaviour, at the behaviour of the Sheffield Diocesan Board of Finance and of a small number of parishes in the Diocese of Sheffield. Work has been going on for a number of years in each of these sites and further work has been conducted in further Diocesan Boards of Finance and will be undertaken in a number of other parishes in the Diocese of Sheffield assuming access is granted.

This sample even though admittedly small will, it is anticipated, supply, through its research process, insights which will aid in understanding not only why the sample sites are doing what they are doing financially but also supply some more general forms of understanding for the thousands of sites not covered through the project.

APPENDIX 2

Parish Interview Schedule used with Participating
Incumbents

PARISH INTERVIEW SCHEDULEPARISH NAME:CODE NO:A. Questions Re: Accounting Report System

1. Do you have a budget system? a) Yes b) No

If yes to 1

a) Do you basically formulate this annually a) Yes b) No

b) Who initially constructs this

- | | |
|--------------|----------------------|
| a) Vicar | e) Finance Committee |
| b) Wardens | f) PCC |
| c) Treasurer | g) |
| d) Secretary | |

c) Is this a) debated, modified and decided
b) approved
c) presented as information
d) not presented [to the PCC]

d) Is there a regular review of budget expectations?

a) Yes b) No

If yes to 1d) answer (e), (f) + (g) & then goto 1h)

e) How often is this review undertaken?

- a) six monthly
b) quarterly
c) monthly

f) Who initially undertakes the review?

- | | |
|--------------|----------------------|
| a) Vicar | e) Finance Committee |
| b) Wardens | f) PCC |
| c) Treasurer | g) |
| d) Secretary | |

g) Is the review a) discussed by the PCC with the possibility of altering the budget.
b) presented to the PCC as information
c) not presented at all

h) Why do you formulate a budget:

If no to 1

i) Has the decision not to have a budget system been because

- a) such an activity is considered unnecessary
b) there is nobody to produce the figures
c) there is a deliberate policy not to produce

If 'deliberate' policy answer to i)(i.e. 1c)) answer 1j), 1k) + 1l).

j) Who initiated this deliberate policy

- | | |
|--------------|----------------------|
| a) Vicar | e) Finance Committee |
| b) Wardens | f) PCC |
| c) Treasurer | g) |
| d) Secretary | |

k) Has such a policy been approved by the PCC a) Yes b) No

l) Briefly describe the reasons for such a policy:

2. Your annual accounts clearly have their own unique design. Can you recall who was the instigator of this design.

- a)
- b)
- c)
- d)
- e)

a) Has the format of these accounts changed in the last few years

a) Yes b) No

If yes to 2a)

b) In which year(s) was (were) the change(s) brought about

- a)
- b)
- c)

c) Who initiated the changes

- a) Vicar
- b) Wardens
- c) Treasurer
- d) Secretary
- e) Finance Committee
- f) PCC

g)

→ Go to 2h)

If no to 2a) answer 2a) & 2e)

d) Is the lack of change in format design due, in your opinion, to

- a) complete adequacy of the present design
- b) inability to think of alternatives
- c)

e) Have there been any moves recently to change the format of the accounts

a) Yes b) No

If yes to 2e answer 2f) , 2g) & 2h)

f) Who initiated such possible changes

- a) Vicar
- b) Treasurer
- c)

g) Why were such initiatives stopped. Please specify:

h) What were the reasons for the changes:

3. Are other 'non annual' accounts produced a) Yes b) No

If yes to 3

- a) Are they produced a) at regular intervals
b) at irregular and as required intervals

Re: 'Regular' (ie 3a) a))

- b) For what purpose are these produced
a) general and regular information
b) control
c)

c) Are these reported to the PCC a) Yes b) No

Re: 'Irregular' (ie 3a) b))

d) Are these in the main initially produced by the

- a) Vicar
b) Wardens
c) Treasurer
d) Secretary
e) Finance Committee
f) PCC
g)

e) Are these produced, in the main, for decision making purposes

a) Yes b) No

If yes to 3e

f) How often do these reports go to the PCC for decision making purposes

- a) Always
b) Often when substantial amounts involved
c) Rarely if ever

If no to 3e

g) What are they produced for:

B. Questions Re: Types of Income

4. How much energy has been expended on raising planned giving over the last few years

- a) A great deal
- b) Quite a lot
- c) Some
- d) Very little
- e) None at all

a) Has this been initiated by the

- | | |
|--------------|----------------------|
| a) Vicar | e) Finance Committee |
| b) Wardens | f) PCC |
| c) Treasurer | g) Diocese |
| d) Secretary | h) |

b) What specifically have you done

- a) Been part of the Resourceful Church Campaign
- b) Had a Diocesan Stewardship Campaign
- c) Held a Home Grown Campaign

c) Do you have an annual series of sermons on giving

- a) Yes b) No

If yes to 4c (answer 4d & 4e)

d) Over how many years have these been held? a)

e) Do you follow this series with a structured form of pledging giving a) Yes b) No

If yes to 4e (answer 4f)

f) Over how many years has this format been followed a)

g) Is it your desire to see an expansion in direct giving.

a) Yes b) No Specify your reasons:

5. Do you have other fund raising events

e.g. garden parties, fetes, bazaars, etc. a) Yes b) No

If yes to 5

a) Are these

- a) Annual
- b) Bi-annual
- c) Occasional
- d) Often events or actions

For what purposes (e.g. to boost general giving, for major repairs? etc):

b) Are these initiated by the

- a) Vicar
- b) Special Committee
- c) PCC
- d)

c) Are the plans

- a) discussed and modified
- b) approved
- c) given as information
- d) not presented to the PCC

d) Over what sort of time scale have such fund raising events been occurring.

a)

e) Would you wish to wind down this form of activity

a) Yes b) No

specify your reasons:

If yes to 5e

f) Are you managing to achieve such an objective

- a) Yes
- b) with difficulty
- c) no

If no to 5

g) Has it been a deliberate policy not to raise money through this channel

a) Yes b) No

If yes to 5g answer 5h), 5i), 5j) & 5k)

h) Who initiated such a policy

- a) Vicar
- b) Wardens
- c) Treasurer
- d) Secretary
- e) Special Committee
- f) PCC
- g)

i) Was such a policy a) discussed and agreed b) approved
c) given as information d) not presented to the PCC.

- j) What are the reasons for such a policy;
- k) Did your Church raise money through this channel previously
- a) Yes b) No

If yes to 5k

- l) When did you stop:
- m) Why did you stop:

6. Do you have investment income? a) Yes b) No

If yes to 6

- a) Do your investments come from
- a) historical windfalls
- b) previous savings of regular income

If 6a) b) answered (answer 6b) & 6c))

- b) Over what sort of time scale have these savings been occurring a)

- c) Who initiated the idea

- a) Vicar
- b) Wardens
- c) Treasurer
- d) Secretary
- e) Finance Committee
- f) PCC
- g)

- d) Are the investments kept for

- a) bolstering regular income *through the interest received.*
- b) possible major repairs on buildings

- e) Have you a deliberate policy of

- a) maintaining
- b) expanding your investment stock?

- f) Who initiated this policy

- a) Vicar
- b) Wardens
- c) Treasurer
- d) Secretary
- e) Finance Committee
- f) PCC
- g)

- g) Has the policy been a) discussed and approved
 b) approved
 c) given as information
 d) not presented
 by the PCC

If no to 6

- h) Has it been the Church's policy
 a) not to have investments or
 b) is this caused by circumstances only

If 'not to have investments' (i.e. 6h) a))

- i) Who initiated this policy

- a) Vicar
 b) Wardens
 c) Treasurer
 d) Secretary
 e) Finance Committee
 f) PCC
 g)

- j) Was such a policy a) discussed and approved
 b) approved
 c) given as information
 d) not presented to the PCC

- k) What are the reasons for such a policy:

7. Does your church ^{raise} money through fees in respect of e.g.
 weddings or funerals

a) Yes b) No

If yes to 7

- a) Does your church charge full economic cost for these
 services

a) Yes b) No

- b) Has the fixing of fees been a) debated and decided
 b) confirmed
 c) been given as information
 d) not been decided
 by the PCC

- c) Who originally suggested some rates even if they were modified
 by the PCC:

- a) Vicar
 b) Wardens
 c) Treasurer
 d) Secretary
 e) Finance Committee
 f)

c) Do you attempt, resources permitting, to do everything on the survey

a) Yes b) No

d) Are you inclined as a church to undertake structural changes in your church building in addition to those suggested by the survey

a) Yes b) No ^{if answered} go to 8k)

If yes to 8d)

e) Are these initiated by

- a) occasional need
- b) intention to improve

If 'intention to improve' answer to 8e) then answer 8f) 8g) and 8h)

f) Who in the main initiates the possibilities for changes

- a) Vicar
- b) Wardens
- c) Treasurer
- d) Secretary
- e) Buildings Committee
- f) PCC
- g)

g) Have you had any major (say over £1500) initiatives in the last few years (whether actually undertaken or not)

(specify with 1.
dates and 2.
approx. 3.
amounts.)

h) Were all of these initiatives put before the PCC

a) Yes b) No

If yes to 8h

i) Were all of these approved by the PCC

a) Yes b) No (if no specify which failed)

If no to 8h answer 8j)

j) Who 'killed' the initiative before getting to the PCC

- a) Vicar
- b) Wardens
- c) Treasurer
- d) Secretary
- e) Buildings Committee
- f)

k) What are your attitudes on expenditure on Church buildings:

9. Do you have other (non dwelling house) property which requires repairs and renewal expenditure

a) Yes b) No

If yes to 9

- a) Are you, as a church, inclined to spend money on these buildings if answered go to 9g)
- a) out of necessity when needs must
- b) out of direct intention to improve the facilities

If 'direct intention' answer to 9a) answer 7b), 7c) or 7d)

- b) Who in the main initiates the possibilities for changes

- a) Vicar
 b) Wardens
 c) Treasurer
 d) Secretary
 e) Buildings Committee
 f) PCC
 g)

- c) Have you had any major (say over £1500) initiatives in the last few years (whether actually undertaken or not)

(specify with 1.
 dates and 2.
 approx.
 amounts) 3.

- d) Were all these initiatives put before the PCC

a) Yes b) No

If yes to 9d

- e) Were all of these approved by the PCC

a) Yes b) No (if no specify which failed)

If no to 9d) answer 9f)

- f) Who 'killed' the initiative before getting to the PCC

- a) Vicar
 b) Wardens
 c) Treasurer
 d) Secretary
 e) Buildings Committee
 f) PCC
 g)

- g) What are your attitudes on expenditure on ancillary church buildings:

10. Do you make transfers when possible to a Fabric Fund?

a) Yes b) No

If yes to 10

a) Why do you do this

- a) because the Diocese encourage you to do so
- b) because it is a prudent thing to do in the light of uncertain repair costs in the future
- c) because you want to reduce quota

b) How long have you been making these transfers a)

c) (If you can remember) who initiated such a transfer process

- | | |
|-------------------|------------------------|
| a) Vicar | e) Secretary |
| b) Previous Vicar | f) Buildings Committee |
| c) Wardens | g) PCC |
| d) Treasurer | h) |

d) Is the specific allocation decided by

- a) Vicar
- b) Treasurer
- c) PCC
- d)

If no to 10

e) Is your lack of transfer to a fabric fund due to

- a) resource shortage
- b) clear policy
- c)

If 'clear policy' answer to 8d) (ie 8d) b)) answer 8f), 8g) & 8h)

f) Who initiated the policy in the first place

- a) Vicar
- b) Wardens
- c) Treasurer
- d) Secretary
- e) Building Committee
- f) PCC
- g)

g) Has the policy been

- a) debated, modified and decided
- b) approved
- c) presented on information

h) What are the reasons for such a policy:

11. Does your church make donations to charities, missionary work etc.

a) Yes b) No

If yes to 11

- a) Are the specific allocations decided
- a) annually
 - b) six monthly
 - c) quarterly
 - d) monthly
- b) Who initiates the allocation
- a) Vicar
 - b) Wardens
 - c) Treasurer
 - d) Secretary
 - e) Missionary Committee
 - f) the congregation
 - g) PCC
 - h)
- c) Is the final allocation
- a) debated, modified and decided
 - b) approved
 - c) presented as information
 - d) not seen by the PCC
- d) Is there an established (maybe unstated) policy to increase giving in this area.
- a) Yes b) No

If yes to 11d) answer 11e) & 11f)

- e1) How long has such a policy been propergated a)
- e2) How long has such a policy been accepted a)
- f) What are the reasons for such a policy:

If no to 11

- g) Is your lack of support to charitable work due to
- a) lack of resources
 - b) determined policy

If 'determined policy' answer to 11f) answer 11k, 11i) & 11j)

- h) Who initiated such a policy
- a) Vicar
 - b) Wardens
 - c) Treasurer
 - d) Secretary
 - e) PCC
 - f)

- i) Has such a policy been
- a) debated, modified and decided
 - b) approved
 - c) presented as information
 - d) not been discussed at all by the PCC

j) What are the reasons for such a policy:

12. Does your expenditure on the Parsonage depend solely on the Diocesan quarterly charge

a) Yes b) No

If no to 12

a) Is such additional expenditure incurred

- a) as and when necessary
- b) according to some agreed policy

If 'agreed policy' answer to 12a) answer 12b), 12c) & 12d)

b) Who initiated such a policy

- a) Vicar
- b) Wardens
- c) Treasurer
- d) Secretary
- e) Buildings Committee
- f) PCC
- g)

- c) Has such a policy been
- a) debated, modified and decided
 - b) approved
 - c) presented as information
 - d) not seen by the PCC

d) Briefly describe the policy and the reasons for it:

13. Do you have other staff houses on which expenditure is incurred

a) Yes b) No

If yes to 13

a) Is such expenditure incurred

- a) as and when necessary
- b) according to some agreed policy

If 'agreed policy' answer to 13a) answer 13b), 13c) & 13d)

b) Who initiated such a policy

- a) Vicar
- b) Wardens
- c) Treasurer
- d) Secretary
- e) Buildings Committee
- f) PCC
- g)

- c) Has such a policy been
- a) debated, modified and decided
 - b) approved
 - c) been presented as information
 - d) not seen by the PCC

d) Briefly describe the policy and the reasons for it:

14. Do you have a policy concerning the payment of expenses in this parish.

a) Yes b) No

If yes to 14

a) Did this come into existence

- a) before
- b) after the Diocesan initiative on the subject?

If 'before' answer to 14a) (ie 14a) a)) answer 14b), 14c) ← 14a)

b) Who initiated such a policy

- a) Vicar
- b) Wardens
- c) Treasurer
- d) Secretary
- e) PCC
- f)

- c) Was the policy
- a) debated, modified and decided
 - b) approved
 - c) presented as information
 - d) not seen by the PCC

d) Briefly describe the policy and the reasons for it:

15. Do you have any assistant staff in your parish

a) Yes b) No

If yes to 15

a) What are their official titles

- a) Curate(s)
- b) parish worker(s)
- c) Administrator
- d) Evangelist
- e)
- f)

b) Are they Full (F) or Part Time (PT)

- a) d)
- b) e)
- c) f)

c) What approx. percentages of salary - expenses are born by the parish for each of these

- | | |
|----|----|
| a) | d) |
| b) | e) |
| c) | f) |

d) When did your present assistant staff take up their positions

- | | |
|----|----|
| a) | d) |
| b) | e) |
| c) | f) |

e) Were these a) replacement or b) additional staff

If 15 eb) answered answer 15f) ~~15g)~~

f) Who initiated the concern for additional staff

- a) Vicar
- b) Wardens
- c) Treasurer
- d)

g) Was there any problems in getting the PCC to agree to the appointments

- a) Yes b) No

If yes please specify the problems:

h) How would you describe the reasons for the need for additional staff:

If no to 15

j) What are the reasons for your lack of assistant staff:

D Miscellaneous Questions

16. We have looked at the following income areas: Direct Giving (includes income tax rebates) Fund Raising, Investment Income, Fees. From what other major areas do you receive your income.

- 1)
- 2)
- 3)

If other major areas listed explore a) magnitude b) regularity
c) causal mechanism in terms of actors etc. d) reasons behind this source.

- a)
- b)
- c)
- d)

17. We have looked at the following expenditure areas: Church Buildings, Fabric Fund Transfers, Donation to charities, Parsonage and Other Staff Houses, Staff Expenses, Staff Salaries. Three other major areas come to mind:

- 1) Quota
- 2) Printing and Stationary (inc. Parish Magazine)
- 3) Running expenses of the Church

Are there other major areas:

- 4)
- 5)
- 6)

If other major areas listed explore a) magnitude b) regularity
c) causal mechanism in terms of actors etc. d) reasons
this

- a)
- b)
- c)
- d)

18. Who or what do you believe to be the most influential in explaining the present configuration of how your parish raises its money

a)

19. Who or what do you believe to be the most influential in explaining the present configuration of how your parish spends its money

a)

20. Do you conduct some of your business through committees?

a) Yes b) No

If yes to 20

a) How many committees and sub-committees are currently operating (approx. if needed)

a)

b) Which are the main ones?

- specify 1
2
3
4
5
6

c) How long have these been operating?

- 1
2
3
4
5
6

d) How many of these main ones are you as vicar on?

a)

e) How many of these do you chair?

a)

f) Which ones are these?

(circle numbers in answer 20b)

g) Do you believe your committees (particularly your PCC) should be

- a) seen as vitally necessary decision making bodies
- b) seen as forums for final approval of proposed decisions
- c) seen on bodies which need to be informed of decisions and activities
- d) seen as bodies to bypass as much as possible for decision making purposes.

21. Do you have any of the following organisations and meetings:

Commencement

Cessation

- a) Cubs
- b) Brownies
- c) Scouts
- d) Guides
- e) Boys Brigade
- f) Youth Club
- g) Mothers Union
- h) Mens groups
- i) Ladies groups
- j) Mid-week Prayer Meeting

What other main organisations and meetings do you have

- k)
- l)
- m)
- n)
- o)
- p)

a) When did these commence activities

(Put dates by the side of each of a) to p) above)

b) Did your parish ever have any of a) to j) above. If so please specify the date when the organisation was disbanded.

(put dates by the side of each of a) to j) above)

22. What do you believe to be the reasons for the way you organise yourselves in terms of both a) committees and b) organised activities:

- a)
- b)

23. a) How long has your current treasurer been in office

a)

b) How long have your current church wardens been in office

a) b)

c) How long has your current secretary been in office

a)

APPENDIX 3

Some Further Miscellaneous Questions to be
Completed by Participating Incumbents

Some Further Miscellaneous Questions

The following are a number of questions divided into three sections. They are left with you to complete so that you can more readily reflect on appropriate answers rather than necessarily make instantaneous responses. The actual completion of answers to the questions should not take you more than 30 to 40 minutes.

However most of the questions require either some reflection on an appropriate response or gathering some factual information before an answer can be supplied. Because of this it may well be appropriate to read briefly through the questions before attempting answers and come back to the final completion at a later time. Such period of initial reading and reflection may well take some time in addition to my requested two hours of your time and I apologise in advance for this imposition.

Please return the completed questions along with the 'Basic Attitudes' one direct to me in the attached stamped addressed envelope.

Once again many thanks for your co-operation.

Richard Laughlin

Att.

A QUESTIONS RE: CONGREGATION AND CHURCH LIFE

1. Approximately how many are active members of your church?

Answer:

2. How would you describe these in terms a) Age
b) Class
c) Profession

Answer: For a) (NOTE please use approx. percentages and age bands
e.g. 90% over 60)

Answer: For b) (NOTE please use approx. percentages and broad
bands e.g. 50% Upper Middle)

Answer: For c) (NOTE please use approx. percentages and broad
profession bands e.g. 50% housewives)

3. How would you describe what you and your congregation are trying
to achieve in and through your Church?

Answer: (continue on separate sheet if necessary)

4. How do you see the way your parish a) raises and b) spends its money in relation to your answer in 3 above?

Answer for a) (continue on separate sheet if necessary)

Answer for b) (continue on separate sheet if necessary)

5. How do you see the way your parish

- a) conducts its business (through committees etc.)
- b) organises its activities (through formal organisations and meetings)
- c) organises its accounting system (through budgets, annual accounts etc.)

in relation to your answer in 3 above

Answer for a) (continue on separate sheet if necessary)

Answer for b) (continue on separate sheet if necessary)

Answer for c) (continue on separate sheet if necessary)

6. Do you see your Church plant (buildings etc) as an aid/neither aid nor hindrance/hindrance (please delete as appropriate) to the achievement of the objectives you discuss in 3 above?

If 'aid' answer to 6 please specify the relationship

Answer:

If 'hindrance' answer to 6 please answer 6a) & 6b)

- a) What improvements could you envisage?

Answer:

- b) What are the problems involved in bringing these about?

Answer:

7. Do you attempt to formalise the objectives you are trying to achieve in and through the Church?

Answer: Yes/No (delete as appropriate)

If yes to 7:

Answer or Delete as Appropriate

- a) Who initiated this formal statement?
- b) Was it discussed and approved by the PCC?
- c) Is it possible to have a copy of this statement?

- a) Yes b) No
- a) Yes b) No

If yes please attach a copy of this to this question sheet.

If no to 7

- d) Is your lack of a formal statement because

- a) you haven't got round to it
- b) you think it an unnecessary exercise.
- c)

B QUESTIONS RE: THE LOCATION OF YOUR PARISH

8. How would you describe the physical location of your parish (e.g. country, village, city etc.)

Answer:

9. How would you describe the housing in your parish (e.g. 50% private, 50% council etc.)

Answer: (with approx. percentages)

10. How would you describe the social mix of the people resident in your parish. (e.g. 50% steelworkers and their families, 50% coalworkers and their families etc.)

Answer: (with approx. percentages)

11. Is there anything in terms of the above or other location factors which you see as having a direct or indirect effect on the way your parish presently both a) raises and b) spends its money?

Answer: Yes/No (Please delete as appropriate)

If yes to 11 please specify the relationships:

(continue on a separate sheet if necessary)

a)

b)

12. Is there anything in terms of the above or other location factors which you see as having a direct or indirect effect on the way your parish a) conducts its business b) organises its activities and c) organises its accounting system?

Answer: Yes/No (Please delete as appropriate)

If yes to 12 please specify the relationship:

(continue on separate sheet if necessary)

a)

b)

c)

C. QUESTIONS RE: THE HISTORY OF YOUR PARISH

13. How long has your parish been in existence?

Answer: (please specify the date)

14. Was the date of forming the parish the same as the opening of your church building?

Answer: Yes/No (please delete as appropriate)If No to 14 please answer 14a)

a) When was the Church building opened?

Answer (please specify date):

15. Did your patron put forward the money for the building of the Church?

Answer: Yes/No (please delete as appropriate)If No to 15 please answer 15a) & 15b)

a) If your patron was not involved with putting forward the money for your building what particular and unique form of relationship did he have to make him into your patron?

Answer:

b) If your patron did not put forward the money for your Church building who did?

Answer:

16. Was your parish well endowed?

Answer: Yes/No (please delete as appropriate)If Yes to 16 please answer 16a)

a) What was the source of those endowments?

Answer:

17. Were you originally part of another parish?

Answer: Yes/No (please delete as appropriate)

If yes to 15 please specify which parish

Answer:

18. How, in your own words, would you describe a) the reasons for the creation of your parish in the first place and b) the particular form of church building?

Answers:

a)

b)

19. Has your Church building been extended in any major way since it was originally built?

Answer: Yes/No (please delete as appropriate)

If yes to 19 please answer 19a) and 19b)

a) When and what were the extensions?

Answer:

b) For what purposes were these extensions undertaken?

Answer:

20. Do you have a church hall or any ancillary church buildings?

Answer: Yes/No (please delete as appropriate)

If yes to 20 please answer 20a), 20b) and 20c)

a) When was (were) it (they) originally built?

Answer (if the building is not a Church Hall please specify in your answer what type of building it is)

- b) What was the original purpose for which it (they) was (were) originally built?

Answer:

- c) Has(have) the building(s) been materially modified since it (they) was (were) built?

Answer: Yes/No (please delete)

If yes to 20c please specify the nature, date and purpose of such modifications.

Answer:

21. Is there anything in terms of the history of your parish or the history of the Church of England more generally which you see as having a direct or indirect effect on the way your parish presently
a) raises and b) spends its money?

Answer: Yes/No (please delete as appropriate)

If yes to 21 please specify the relationship
(continue on separate sheet if necessary)

a)

b)

22. Is there anything in terms of the history of your parish or the history of the Church of England more generally, which you see as having a direct or indirect effect on the way your parish a) conducts its business b) organises its activities and c) organises its accounting system?

Answer: Yes/No (please delete as appropriate)

If yes to 22 please specify the relationship.
(continue on separate sheet if necessary)

a)

b)

c)

A FINAL QUESTION

23. We have looked at purposes, locality and historical factors in relation to explaining the way your parish behaves as it does. On reflection is there anything not covered in these categories which better explains why your parish a) raises money as it does b) spends money as it does c) conducts its business as it does d) organises its activities as it does e) organises its accounting system as it does?

Answer: Yes/No (please delete as appropriate)

If yes to 23 please specify the relationships.
(continue on separate sheet if necessary)

a)

b)

c)

d)

e)

Name of Incumbent _____

Name of Parish _____

APPENDIX 4

Questions on some Basic Attitudes to be Completed
by Participating Incumbents

Questions on Some Basic Attitudes

The attached are two different but, to an extent, related sets of questions and exercises. Both of them are introduced to allow me to get to know you somewhat better than I do at the moment by giving a little insight into some of your more general attitudes in a way which minimises your time involvement - once again my primary aim.

Clearly a legitimate question is why I should be interested in such issues in a study on church finances. The reason is a complex one but generally it is because you, as incumbent, invariably have an effect upon your parish's actions, financial or other, which in turn is related to you as a person, your attitudes etc. Thus to understand your parish's financial behaviour requires, on the basis of this view, some insight into these attitudes if anything like a full picture is to be seen.

I hope you see the logic of such reasoning and if not that you trust my judgement as to its relevance and will be willing to fill in the attached. These together should take no more than 30 to 40 minutes to complete. As a further encouragement to proceed I will give you some direct feedback on what this says to me about you so that you can reflect and respond on the accuracy of the insights - although of course such insights will invariably be only partial due to the limitations of the exercise as a whole. Apart from that many have found that completing the second of these two exercises gives some immediate and interesting feedback to those completing it.

- A. The first exercise is a hundred word association and either/or questions. The total set of questions need to be answered distinct and separate from one another and answered at a great pace - the whole set should be answered in no more than 20 to 30 minutes (preferably nearer the former than the latter). The idea is that your answer should be the first thing which comes into your mind. This, of course, is in marked contrast to the responses to the 'Further Miscellaneous Questions'! So for each question the idea is to find out your most usual and desired preference which invariably is your initial, spontaneous response.

At the end of the 100 questions there is a separate answer sheet for your answers. The instructions are reasonably self explanatory but in sum they ask you to blacken the circle which is your answer. A couple of final points: if you get stuck on a question skip it - the idea is keep moving and remember don't try to be consistent treat each question separately.

- B. The second exercise which you will find after the above answer sheet involves you in attempting to describe various 'role types' (e.g. my stereotype of a 'Traditional Incumbent') according to various loosely defined categories. The 'role types' are five in number and form the columns on the attached. The categories are nine in number and form the rows on the attached. These latter categories are all on continuums from 1 to 7 - No. 1 being in some sense the opposite of No. 7. Thus if we take Category A

for instance No. 1 is a clear cut 'gentle feeling leadership' style whereas No. 7 is a clear cut 'purpose oriented determined leadership' style. Where the style is more, say, the former rather than the latter then No. 2 or No. 3 is more appropriate.

Thus to complete the attached all that is required is to look at the 'role types' one by one and score that type according to the nine categories by putting in a number in each of the boxes on the basis of the above rules. You can of course read into the category titles whatever you want to - there is no right or wrong answer to these definitions!

As to time investment in this exercise clearly it takes no time at all to complete forty five numbers! However, some time for reflection is required for this before completion. But even with this time I would be surprised if the total reflection and completion time will take you longer than 20 minutes at the extreme.

Please return the two answer sheets with your completed 'Further Miscellaneous Questions' to me in the attached stamped addressed envelope.

Once again many thanks for your co-operation.

Richard Laughlin

Atts.

PART 1. Which Answer Comes Closer to Telling
How You Usually Feel or Act?

1. When you go somewhere for the day, would you rather
 - (A) plan what you will do and when, or
 - (B) just go?
2. If you were a teacher, would you rather teach
 - (A) fact courses, or
 - (B) courses involving theory?
3. Are you usually
 - (A) a "good mixer", or
 - (B) rather quiet and reserved?
4. Do you prefer to
 - (A) arrange dates, parties, etc., well in advance, or
 - (B) be free to do whatever looks like fun when the time comes?
5. Do you usually get along better with
 - (A) imaginative people, or
 - (B) realistic people?
6. Do you more often let
 - (A) your heart rule your head, or
 - (B) your head rule your heart?
7. When you are with a group of people, would you usually rather
 - (A) join in the talk of the group, or
 - (B) talk with one person at a time?
8. Are you more successful
 - (A) at dealing with the unexpected and seeing quickly what should be done, or
 - (B) at following a carefully worked out plan?
9. Would you rather be considered
 - (A) a practical person, or
 - (B) an ingenious person?
10. In a large group, do you more often
 - (A) introduce others, or
 - (B) get introduced?
11. Do you admire more the people who are
 - (A) conventional enough never to make themselves conspicuous, or
 - (B) too original and individual to care whether they are conspicuous or not?
12. Does following a schedule
 - (A) appeal to you, or
 - (B) cramp you?
13. Do you tend to have
 - (A) deep friendships with a very few people, or
 - (B) broad friendships with many different people?
14. Does the idea of making a list of what you should get done over a weekend
 - (A) appeal to you, or
 - (B) leave you cold, or
 - (C) positively depress you?
15. Is it a higher compliment to be called
 - (A) a person of real feeling, or
 - (B) a consistently reasonable person?
16. Among your friends, are you
 - (A) one of the last to hear what is going on, or
 - (B) full of news about everybody?

(On this next question only, if two answers are true, mark both)
17. In your daily work, do you
 - (A) rather enjoy an emergency that makes you work against time, or
 - (B) hate to work under pressure, or
 - (C) usually plan your work so you won 't need to work under pressure?
18. Would you rather have as a friend
 - (A) someone who is always coming up with new ideas, or
 - (B) someone who has both feet on the ground?

19. Do you
- (A) talk easily to almost anyone for as long as you have to, or
 - (B) find a lot to say only to certain people or under certain conditions?
20. When you have a special job to do, do you like to
- (A) organise it carefully before you start, or
 - (B) find out what is necessary as you go along?
21. Do you usually
- (A) value sentiment more than logic, or
 - (B) value logic more than sentiment?
22. In reading for pleasure do you
- (A) enjoy odd or original ways of saying things, or
 - (B) like writers to say exactly what they mean?
23. Can the new people you meet tell what you are interested in
- (A) right away, or
 - (B) only after they really get to know you?
24. When it is settled well in advance that you will do a certain thing at a certain time, do you find it
- (A) nice to be able to plan accordingly, or
 - (B) a little unpleasant to be tied down?
25. In doing something that many other people do, does it appeal to you more to
- (A) do it in the accepted way, or
 - (B) invent a way of your own?
26. Do you usually
- (A) show your feelings freely, or
 - (B) keep your feelings to yourself?

Go on to Part II

PART II. Which Word in Each Pair Appeals to You More?

Think what the words mean, not how they look or how they sound.

- | | | | | | | |
|-----------------|--------------------|-----|-----|----------------|-------------|-----|
| (A) scheduled | unplanned | (B) | 50. | (A) sensible | fascinating | (B) |
| (A) gentle | firm | (B) | 51. | (A) forgive | tolerate | (B) |
| (A) facts | ideas | (B) | 52. | (A) production | design | (B) |
| (A) thinking | feeling | (B) | 53. | (A) impulse | decision | (B) |
| (A) hearty | quiet | (B) | 54. | (A) who | what | (B) |
| (A) convincing | touching | (B) | 55. | (A) speak | write | (B) |
| (A) statement | concept | (B) | 56. | (A) uncritical | critical | (B) |
| (A) analyse | sympathise | (B) | 57. | (A) punctual | leisurely | (B) |
| (A) systematic | spontaneous | (B) | 58. | (A) concrete | abstract | (B) |
| (A) justice | mercy | (B) | 59. | (A) changing | permanent | (B) |
| (A) reserved | talkative | (B) | 60. | (A) wary | trustful | (B) |
| (A) compassion | foresight | (B) | 61. | (A) build | invent | (B) |
| (A) systematic | casual | (B) | 62. | (A) orderly | easygoing | (B) |
| (A) calm | lively | (B) | 63. | (A) foundation | spire | (B) |
| (A) benefits | blessings | (B) | 64. | (A) quick | careful | (B) |
| (A) theory | certainty | (B) | 65. | (A) theory | experience | (B) |
| (A) determined | devoted | (B) | 66. | (A) sociable | detached | (B) |
| (A) literal | figurative | (B) | 67. | (A) sign | symbol | (B) |
| (A) firm-minded | warm-hearted | (B) | 68. | (A) party | theatre | (B) |
| (A) imaginative | matter-of-
fact | (B) | 69. | (A) accept | change | (B) |
| (A) peacemaker | judge | (B) | 70. | (A) agree | discuss | (B) |
| (A) make | create | (B) | 71. | (A) known | unknown | (B) |
| (A) soft | hard | | | | | |

Go on to Part III

PART III Which Answer Comes Closer to Telling How
You Usually Feel or Act?

72. Would you say you
(A) get more enthusiastic about things than the average person, or
(B) get less excited about things than the average person?
73. Do you feel it is a worse fault to be
(A) unsympathetic, or
(B) unreasonable?
74. Do you
(A) rather prefer to do things at the last minute, or
(B) find doing things at the last minute hard on the nerves?
75. At parties, do you
(A) sometimes get bored, or
(B) always have fun?
76. Do you think that having a daily routine is
(A) a comfortable way to get things done, or
(B) painful even when necessary?
77. When something new starts to be the fashion, are you usually
(A) one of the first to try it, or
(B) not much interested?
78. When you think of some little thing you should do or buy, do you
(A) often forget it till much later, or
(B) usually get it down on paper to remind yourself, or
(C) always carry through on it without reminders?
79. Are you
(A) easy to get to know, or
(B) hard to get to know?
80. In your way of living, do you prefer to be
(A) original, or
(B) conventional?
81. When you are in an embarrassing spot, do you usually
(A) change the subject, or
(B) turn it into a joke, or
(C) days later, think of what you should have said?
82. Is it harder for you to adapt to
(A) routine, or
(B) constant change?
83. Is it higher praise to say someone has
(A) vision, or
(B) common sense?
84. When you start a big project that is due in a week, do you
(A) take time to list the separate things to be done and the order or doing them,
(B) plunge in?
85. Do you think it more important to be able
(A) to see the possibilities in a situation, or
(B) to adjust to the facts as they are?
86. Do you think the people close to you know how you feel
(A) about most things, or
(B) only when you have had some special reason to tell them?
87. Would you rather work under someone who is
(A) always kind, or
(B) always fair?
88. In getting a job done, do you depend on
(A) starting early, so as to finish with time to spare, or
(B) the extra speed you develop at the last minute?
89. Do you feel it is a worse fault
(A) to show too much warmth, or
(B) not to have warmth enough?

90. When you are at a party, do you like to
- (A) help get things going, or
 - (B) let the others have fun in their own way?
91. Would you rather
- (A) support the established methods of doing good, or
 - (B) analyse what is still wrong and attack unsolved problems?
92. Are you more careful about
- (A) people's feelings, or
 - (B) their rights?
93. If you were asked on a Saturday morning what you were going to do that day, would you
- (A) be able to tell pretty well, or
 - (B) list twice too many things, or
 - (C) have to wait and see?
94. In deciding something important, do you
- (A) find you can trust your feeling about what is best to do, or
 - (B) think you should do the logical thing, no matter how you feel about it?
95. Do you find the more routine parts of your day
- (A) restful, or
 - (B) boring?
96. Does the importance of doing well on a test make it generally
- (A) easier for you to concentrate and do your best, or
 - (B) harder for you to concentrate and do yourself justice?
97. Are you
- (A) inclined to enjoy deciding things, or
 - (B) just as glad to have circumstances decide a matter for you?
98. In listening to a new idea, are you more anxious to
- (A) find out all about it, or
 - (B) judge whether it is right or wrong?
99. In any of the ordinary emergencies of everyday life, would you rather
- (A) take orders and be helpful, or
 - (B) give orders and be responsible?
100. After being with superstitious people, have you
- (A) found yourself slightly affected by their superstitions, or
 - (B) remained entirely unaffected?

MARK ONLY IN RESPONSE BOXES OR CIRCLES.
MARKS MUST COMPLETELY FILL THE CIRCLE.

Print your last name first in these boxes. Skip one box,
then print as much of your first name, etc., as fits.

Grid for printing name: 12 empty boxes.

TO MARK YOUR ANSWERS TO THE
QUESTIONS, FIND THE NUMBER OF THE QUESTION BELOW
AND BLACKEN THE CIRCLE THAT HAS THE SAME LETTER
AS THE ANSWER YOU CHOSE. ERASE COMPLETELY ANY
STRAY MARKS OR CHANGED ANSWERS.

A B C A B A B C

If you
skip a
question,
skip its
circles
too.

PART 2

PART 3

- 32 (A) (B)
- 33 (A) (B)
- 34 (A) (B)
- 35 (A) (B)

- 72 (A) (B)
- 73 (A) (B)
- 74 (A) (B)
- 75 (A) (B)

- 36 (A) (B)
- 37 (A) (B)
- 38 (A) (B)
- 39 (A) (B)
- 40 (A) (B)

- 76 (A) (B)
- 77 (A) (B)
- 78 (A) (B) (C)
- 79 (A) (B)
- 80 (A) (B)

PART 1

- 1 (A) (B)
- 2 (A) (B)
- 3 (A) (B)
- 4 (A) (B)
- 5 (A) (B)

- 41 (A) (B)
- 42 (A) (B)
- 43 (A) (B)
- 44 (A) (B)
- 45 (A) (B)

- 81 (A) (B) (C)
- 82 (A) (B)
- 83 (A) (B)
- 84 (A) (B)
- 85 (A) (B)

- 6 (A) (B)
- 7 (A) (B)
- 8 (A) (B)
- 9 (A) (B)
- 10 (A) (B)

- 46 (A) (B)
- 47 (A) (B)
- 48 (A) (B)
- 49 (A) (B)
- 50 (A) (B)

- 86 (A) (B)
- 87 (A) (B)
- 88 (A) (B)
- 89 (A) (B)
- 90 (A) (B)

- 11 (A) (B)
- 12 (A) (B)
- 13 (A) (B)
- 14 (A) (B) (C)
- 15 (A) (B)

- 51 (A) (B)
- 52 (A) (B)
- 53 (A) (B)
- 54 (A) (B)
- 55 (A) (B)

- 91 (A) (B)
- 92 (A) (B)
- 93 (A) (B) (C)
- 94 (A) (B)
- 95 (A) (B)

- 16 (A) (B)
- 17 (A) (B) (C)
- 18 (A) (B)
- 19 (A) (B)
- 20 (A) (B)

- 56 (A) (B)
- 57 (A) (B)
- 58 (A) (B)
- 59 (A) (B)
- 60 (A) (B)

- 96 (A) (B)
- 97 (A) (B)
- 98 (A) (B)
- 99 (A) (B)
- 100 (A) (B)

- 21 (A) (B)
- 22 (A) (B)
- 23 (A) (B)
- 24 (A) (B)
- 25 (A) (B)
- 26 (A) (B)

- 61 (A) (B)
- 62 (A) (B)
- 63 (A) (B)
- 64 (A) (B)
- 65 (A) (B)

- PART 2
- 27 (A) (B)
- 28 (A) (B)
- 29 (A) (B)
- 30 (A) (B)
- 31 (A) (B)

- 66 (A) (B)
- 67 (A) (B)
- 68 (A) (B)
- 69 (A) (B)
- 70 (A) (B)
- 71 (A) (B)

Vertical grid for printing name: 12 empty boxes.

Large vertical grid for marking answers: 100 rows of circles.

Me as an Incumbent	Me as an Incumbent dealing with Parish Financial Affairs	My stereotype of a 'Traditional Incumbent'	My stereotype of a 'Progressive Dynamic Incumbent'	Me as an Incumbent as I think I would like to be
Gentle A Feeling Leadership	Purpose Oriented 1234567 Determined Leadership			
Tries to Avoid Conflict B	Takes Conflict as Part of the Job 1234567			
Inclined to see Difficulties C	Inclined to see Possibilities 1234567			
Likes Routine D	Likes Variety 1234567			
Likes Concern with Detail E	Dislikes Concern with Detail 1234567			
Thoughtful F	Spontaneous 1234567			
Has to work hard to be an Effective Communicator G	Natural Communicator 1234567			
Doesn't mind loose ends H	Finds loose ends uncomfortable 1234567			
Inclined to be Indecisive I	Inclined to be Decisive 1234567			

APPENDIX 5

Feedback to Participating Incumbents on Basic
Attitude Responses



The University of Sheffield

Division of Economic Studies

Accounting: Business Studies: Economics

Crookesmoor Building
Conduit Road
Sheffield S10 1FL
Tel: (0742) 78555

At long last I am able to send you the first part of the feedback I promised. It is concerned with the questionnaires concerning basic attitudes. I trust you will find this both interesting and informative. I would certainly value any comments you have on the contents - positive or negative!

Whether this proves to be the first and last part of the feedback depends on the next stage of the analysis. This will be involved in analysing the vast amount of information you have given me concerning your parish and the why and how of what happens. Clearly this is going to take some considerable time to work through. However, my intention, at the moment, is still to contact you again sometime next year with some information on what is forthcoming.

May I say again how appreciative I am for all the assistance you have given me to date - without it the project would be undoubtedly the poorer. May I end though with one further request. If you do find the attached worthy of some comment then please make it - any views, opinions etc. would be more than welcome.

Richard Laughlin

Att.

SOME FEEDBACK INFORMATION
ON THE BASIC ATTITUDE
QUESTIONNAIRES FOR

Thank you for investing the time in completing these questionnaires and I hope the following proves to be valuable and helpful feedback.

The first exercise (the 100 questions) are an adaptation of Carl Jung's work on 'Psychological Types'. Based on this original work two American's (Isabel Myers and Katherine Briggs) have been working on operationising these ideas for twenty years or more and the 100 questions are the result of this endeavour.

Jung maintained that we all have basic dominant 'traits' each of which have their opposites which may prove to be the dominant traits of others. Such traits are fundamentally four in number. Firstly there is the basic 'orientations to life' trait measured in terms of either introversion (I) or extroversion (E). Secondly there is a 'perceptual function' trait ranging from sensing (S) to intuition (N). Thirdly there is a 'judgemental function' trait ranging from thinking (T) to feeling (F). Finally there is the trait which indicates preference for perception (P) or judgement (J) giving an ordering of these two other traits.

The following in an extremely simplified way expresses something of the meanings of these eight trait characteristics and how they differ one from another.

- | | |
|--|--|
| <p>E An E for extraversion probably means you relate more easily to the outer world of people and things than to the inner world of ideas.</p> <p>S An S for sensing probably means you would rather work with known facts than look for possibilities and relationships.</p> <p>T A T for thinking probably means you base your judgments more on impersonal analysis and logic than on personal values.</p> <p>J A J for the judging attitude probably means you like a planned, decided, orderly way of life better than a flexible, spontaneous way.</p> | <p>I An I for introversion probably means you relate more easily to the inner world of ideas than to the outer world of people and things.</p> <p>N An N for intuition probably means you would rather look for possibilities and relationships than work with known facts.</p> <p>F An F for feeling probably means you base your judgments more on personal values than on impersonal analysis and logic.</p> <p>P A P for the perceptive attitude probably means you like a flexible spontaneous way of life better than a planned, decided, orderly way.</p> |
|--|--|

Jungian theory maintains we are either an E or an I and either an S or an N etc. but not necessarily both in terms of any trait. However, it is important to say two things. Firstly his theory is only measuring basic tendencies rather than saying individual A always in every circumstance is an extrovert or whatever. Secondly that such basic tendencies are not necessarily stable over time - a person certainly could and maybe should change and such change is to be expected.

The 100 questions code responses to give strength of basic tendencies according to these four scales (E,I,S,N etc.). The strength is measured through a scoring system out of 67 - the higher the score the stronger the tendency. However where the score is 15 or less then the tendency is not clear - a person with say an 'N' score of say 9 could just as easily have 'S' type basic tendencies.

Based on your responses you come out as:

	E/I	S/N	T/F	J/P
TYPE				
SCORE				

Of course bearing in mind the above point if any score is less than 15 then the basic type could have a different configuration, e.g. an ESTJ with scores of 8,30,32,10 could be an ISTP or maybe have basic characteristics of both types.

Based on extensive work over many decades by Myers and Briggs the collective types appear to take on particular characteristics and as a somewhat inadequate depiction I attach a very 'potted' description of the 16 potential types. This is clearly a highly condensed picture and is also somewhat biased to young people. However it is a valuable brief guide to self reflect on the accuracy of your view to yourself and your supposed type based on the responses to the questions.

The other exercise (the five 'role types' according to the nine loosely defined characteristics) builds on the above analysis. The characteristics are typical dominant examples of the above discussed traits (SN, TF etc.) selected out for their relevance to the five role types. The continuum from 1 to 7 reflects the opposite and polar traits (S to N, T to F) etc.) This for instance 'gentle feeling leadership' being at point 1 is contrasted with 'Purpose oriented determined leadership' at point 7. These characteristics are most usually associated respectively with an F (Feeling) trait and a T (Thinking) trait. All the other 8 characteristics have similar associations to the traits from the Myers Briggs analysis.

It was possible therefore to interpret your responses to these role types back into Jungian terms and also code the strength of your views. The following summarises your responses in these terms. The scoring is taken from the mid point in the continuum (i.e. No.4) and this is given a score of 0 and a classification as to ambivalence with regard to the trait. Maximum scores for EI, TF and PJ is 6 and for SN is 9.

	E/I	S/N	T/F	J/F
1. Me as an Incumbent				
Type				
Score				
2. Me as an Incumbent dealing with Parish Financial Affairs				
Type				
Score				
3. My stereotype of a 'Traditional Incumbent'				
Type				
Score				
4. My stereotype of a 'Progressive Dynamic Incumbent'				
Type				
Score				
5. Me as an Incumbent as I think I would like to be				
Type				
Score				

Once again you can use the potted description of the 16 types attached to self reflect on the accuracy of these classified types.

For further information I thought you might also be interested in some summary statistics based on the responses received to date. The following looks at three such areas.

Firstly the relationship, between the Myers Briggs type and the role type 'Me as an Incumbent' and 'Me as an Incumbent dealing with Parish financial affairs'. There is, on the surface, a very real expectation that these would all be one and the same. However there are many reasons why this may not necessarily be so: for instance to be able to perform the role may well require and call into play traits which are not basic in the sense of natural tendencies. Such a reason would clearly create a mismatch between the Myers Briggs type and the role types.

Despite this proviso 63% of the cases analysed to date had a one to one correspondence with the Myers Briggs type and the type depicted as 'Me as an incumbent' given some leniency on the interpretation of scores of 15 or less on the former type. When the type of 'Me as incumbent dealing with financial affairs' was added the two to one correspondence increased to a 75% relationship between the two role types and the Myers Briggs type.

Secondly the total response concerning what constituted a stereotype of a 'Traditional Incumbent' varied to some extent but had a definitely definable pattern. Taking all views together and converting these into percentage terms gave the following:

27%	considered a Traditional Incumbent to be an	ISFP
15%	" " " " " " " "	ISFJ
13%	" " " " " " " "	ISTJ
10%	" " " " " " " "	ISTP
8%	" " " " " " " "	ESFJ
8%	" " " " " " " "	ESFP
3%	" " " " " " " "	INFP
		or
		ENFP
		or
		ENFJ
2%	" " " " " " " "	ESTP
		or
		ENTP
		or
		ENTJ
		or
		INTP
		or
		INTJ

Put another way in terms of dominant traits:

I	73%	S	81%	F	67%	P	56%
E	27%	N	19%	T	33%	J	44%

which gives support to the view that a 'Traditional Incumbent' can be basically typified as an ISFP.

Thirdly the total responses concerning what constituted a stereotype of a 'Progressive Dynamic Incumbent' had a remarkable level of commonality. Once again taking all views together and converting these into percentage terms gave the following:

69%	considered a Progressive Incumbent to be an	ENTJ
22%	" " " "	ENTP
5%	" " " "	INTP
2%	" " " "	INTJ
		or
		ESTJ

Put another way in terms of dominant traits:

I	7%	S	2%	F	0%	P	27%
E	93%	N	98%	T	100%	J	73%

which gives support to the view that a 'Progressive Incumbent' can be typified as an ENTJ - the exact opposite, you will notice, of a traditional incumbent.

Clearly all the above points and insights are not meant to be a full depiction of you or the certain stereotypes. They are nothing more than the summary of the 40 to 50 minute exercises which were left with you and like all tests of this duration must, of necessity, miss out on some of the complexity. Yet despite these caveats there is some information and truth in the insights which are forthcoming. But ultimately the only judge on that is your own self reflection on the accuracy of the observations which are made.

Richard Laughlin

November 1982

INTROVERTS

EXTRAVERTS

INTUITIVE TYPES

SENSING TYPES

<p>I S T J</p> <p>Serious, quiet, earn success by concentration and thoroughness. Practical, orderly, matter-of-fact, logical, realistic and dependable. See to it that everything is well organized. Take responsibility. Make up their own minds as to what should be accomplished and work toward it steadily, regardless of protests or distractions.</p>	<p>I S F J</p> <p>Quiet, friendly, responsible and conscientious. Work devotedly to meet their obligations and serve their friends and school. Thorough, painstaking, accurate. May need time to master technical subjects, as their interests are usually not technical. Patient with detail and routine. Loyal, considerate, concerned with how other people feel.</p>	<p>I N F J</p> <p>Succeed by perseverance, originality and desire to do whatever is needed or wanted. Put their best efforts into their work. Quietly forceful, conscientious, concerned for others. Respected for their firm principles. Likely to be honored and followed for their clear convictions as to how best to serve the common good.</p>	<p>I N T J</p> <p>Usually have original minds and great drive for their own ideas and purposes. In fields that appeal to them, they have a fine power to organize a job and carry it through with or without help. Skeptical, critical, independent, determined, often stubborn. Must learn to yield less important points in order to win the most important.</p>
<p>I S T P</p> <p>Cool onlookers—quiet, reserved, observing and analyzing life with detached curiosity and humor. Usually interested in unexpected flashes of original impersonal principles, cause and effect, how and why mechanical things work. Exert themselves no more than they think necessary, because any waste of energy would be inefficient.</p>	<p>I S F P</p> <p>Retiring, quietly friendly, sensitive, kind, modest about their abilities. Shun disagreements, do not force their opinions or values on others. Usually do not care to lead but are often loyal followers. Often relaxed about getting things done, because they enjoy the present moment and do not want to spoil it by undue haste or exertion.</p>	<p>I N F P</p> <p>Full of enthusiasms and loyalties, but seldom talk of these until they know you well. Care about learning, ideas, language, and independent projects of their own. Tend to undertake too much, then somehow get it done. Friendly, but often too absorbed in what they are doing to be sociable. Little concerned with possessions or physical surroundings.</p>	<p>I N T P</p> <p>Quiet, reserved, brilliant in exams, especially in theoretical or scientific subjects. Logical to the point of hair-splitting. Usually interested mainly in ideas, with little liking for parties or small talk. Tend to have sharply defined interests. Need to choose careers where some strong interest can be used and useful.</p>
<p>E S T P</p> <p>Matter-of-fact, do not worry or hurry, enjoy whatever comes along. Tend to like mechanical things and sports, with friends on the side. May be a bit blunt or insensitive. Can do math or science when they see the need. Dislike long explanations. Are best with real things that can be worked, handled, taken apart or put together.</p>	<p>E S F P</p> <p>Outgoing, easygoing, accepting, friendly, enjoy everything and make things more fun for others by their enjoyment. Like sports and making things. Know what's going on and join in eagerly. Find remembering facts easier than mastering theories. Are best in situations that need sound common sense and practical ability with people as well as with things.</p>	<p>E N F P</p> <p>Warmly enthusiastic, high-spirited, ingenious, imaginative. Able to do almost anything that interests them. Quick with a solution for any difficulty and ready to help anyone with a problem. Often rely on their ability to improvise instead of preparing in advance. Can usually find compelling reasons for whatever they want.</p>	<p>E N T P</p> <p>Quick, ingenious, good at many things. Stimulating company, alert and outspoken. May argue for fun on either side of a question. Resourceful in solving new and challenging problems, but may neglect routine assignments. Apt to turn to one new interest after another. Skillful in finding logical reasons for what they want.</p>
<p>E S T J</p> <p>Practical, realistic, matter-of-fact, with a natural head for business or mechanics. Not interested in subjects they see no use for, but can apply themselves when necessary. Like to organize and run activities. May make good administrators, especially if they remember to consider others' feelings and points of view.</p>	<p>E S F J</p> <p>Warm-hearted, talkative, popular, conscientious, born cooperators, active committee members. Need harmony and may be good at creating it. Always doing something nice for someone. Work best with encouragement and praise. Little interest in abstract thinking or technical subjects. Main interest is in things that directly and visibly affect people's lives.</p>	<p>E N F J</p> <p>Responsive and responsible. Generally feel real concern for what others think or want, and try to handle things with due regard for other people's feelings. Can present a proposal or lead a group discussion with ease and tact. Sociable, popular, active in school affairs, but put time enough on their studies to do good work.</p>	<p>E N T J</p> <p>Hearty, frank, able in studies, leaders in activities. Usually good in anything that requires reasoning and intelligent talk, such as public speaking. Are usually well-informed and enjoy adding to their fund of knowledge. May sometimes be more positive and confident than their experience in an area warrants.</p>

INTROVERTS

EXTRAVERTS

APPENDIX 6

St. Thomas' Church Crookes, Sheffield 1982
Annual Accounts

THE UNITED CHURCH OF ST. THOMAS, CROOKES, SHEFFIELDSTATEMENT OF ACCOUNTS FOR THE YEAR 1982

CANON ROBERT WARREN	VICAR
JOHN GOEPEL)	WARDENS
TERRY PRATT)	
RICHARD LOWNSHROUGH	TREASURER
JEAN STRANEX	SECRETARY
JOHN WATSON, SONS & WHEATCROFT	AUDITORS

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BANK BALANCES AT 31 DECEMBER 1982CHURCH EXTENSION PROJECT

Midland Bank plc - Current Account	157
- Deposit Account	1,243
	<u>£1,400</u>
Made up of:-	
Loans not covered by future Tax Rebates*	14,652
Tax Rebates received for future Loan Repayments (£31,135 received, less £25,785 Loan Repayments)	5,350
Balance on CEP Fund (see page 5)	(18,602)
	<u>£1,400</u>

* The loans outstanding (including the above £14,652) at 31 December 1982 total £62,215. These loans are divided between £36,500 (interest free) and £25,715 (interest bearing). Of the total loans outstanding, £47,563 are estimated to be covered by Income Tax Rebates received and receivable.

GENERAL ACCOUNT

Midland Bank plc - Current Account	(5,724) o/a
- Deposit Account	1,447
Cash in hand	119
	<u>£(4,158) o/a</u>

MISSIONARY ACCOUNTSGENERAL MISSIONARY FUND

Midland Bank plc - Current Account	(9,395) o/a
- Deposit Account	9,957
- Current Account (PCC Account)	1,431
	<u>£1,993</u>

ARTHUR WIGHTMAN CHARITY

Midland Bank plc	<u>£21</u>
------------------	------------

SICK AND POOR FUND

Trustee Savings Bank and cash owed	<u>£(47) o/a</u>
------------------------------------	------------------

CHURCH SCHOOL FUND

Midland Bank plc - Current Account	(3,361) o/a
- Deposit Account	44
	<u>£(3,317) o/a</u>

GENERAL FUND

<u>RECEIPTS</u>	<u>1982</u>	<u>1981</u>
Commitments	49,098	57,224
Open plate	19,693	15,433
Bequest	-	1,000
Income tax rebates	19,645	13,323
Sundry receipts	3,789	461
Interest	1,299	-
TOTAL RECEIPTS	£93,524	£87,441

<u>PAYMENTS</u>	<u>Note</u>		
Staff costs	1	38,105	26,062
Building costs	2	10,242	24,024
Payments to the Diocese	3	24,957	15,148
Printing and publicity	4	5,440	4,545
General and administrative costs	5	10,887	6,619
Missionary payments and gifts made direct from general fund		3,617	10,180
Extraordinary payments	6	2,015	583
TOTAL PAYMENTS		£95,261	£87,161

EXCESS OF GENERAL FUND PAYMENTS OVER RECEIPTS (1981 excess of receipts over payments)	(1,737)	280
Inter-account transfer to be repaid to Missionary Fund	2,469	-
Loan to Church School	(6,000)	-
EXCESS OF PAYMENTS OVER RECEIPTS (1981 excess of receipts over payments)	£(5,268)	£280

NOTES TO GENERAL FUND

	<u>1982</u>	<u>1981</u>
1. <u>Staff Costs</u>		
Salaries	24,273	16,282
Expenses	9,043	5,865
Visiting preachers and others	4,069	3,915
Host expenses	720	-
	<u>£38,105</u>	<u>£26,062</u>
2. <u>Building Costs</u>		
Fabric costs	3,202	8,600
Heating & lighting	3,997	3,471
Sundry building costs (including rates)	3,043	1,563
House purchase	-	17,000
Loan repayment	-	10,000
Payments made in 1982 included in 1981 accounts (including balance of loan repayment)	-	18,167
	<u>10,242</u>	<u>58,801</u>
Less:-		
Sale of 93 Sackville Road	-	15,323
Loan received	-	18,750
Sundry receipts allocated to Fabric in 1981	-	704
	<u>£10,242</u>	<u>£24,024</u>
3. <u>Payments to the Diocese</u>		
Stipend Quota	18,221	10,327
General Quota	6,736	4,821
	<u>£24,957</u>	<u>£15,148</u>
4. <u>Printing & Publicity</u>		
Family Life and Contact	1,377	2,102
Other printing and publicity	4,063	2,443
	<u>£5,440</u>	<u>£4,545</u>
5. <u>General and Administrative Costs</u>		
Stationery	679	-
Telephone & postage	1,693	737
Audit fee (1981, paid 1982)	575	403
Bank interest & charges	319	-
Staff conferences and weekends away	1,970	3,017
Bookstall (1981 includes sundry literature)	635	450
Refreshments, flowers & cleaning materials	1,812	1,471
Projector & film expenses	779	365
Other general & administrative costs	2,425	176
	<u>£10,887</u>	<u>£6,619</u>
6. <u>Extraordinary Payments</u>		
Payment to Baptist funds prior to amalgamation	1,600	-
Solicitors fees	413	-
Dictaphones	-	209
Bible covers	-	83
Communion cup	-	20
Hymn books	-	208
Crockery & cutlery	-	63
	<u>£2,013</u>	<u>£583</u>

CHURCH EXTENSION PROJECT

<u>RECEIPTS</u>	<u>1982</u>	<u>1981</u>
Total receipts at 1 January 1982	609,762	564,222
Direct giving	976	3,271
Sale of capital items	-	706
Excess proceeds from tape sales	103	18
Gifts from friends	3,712	703
Gifts from Trust Funds	-	19,681
Interest free loans against future tax rebates	(1,652)	18,000
Income tax rebates	-	234
Interest	1,398	2,927
	<u>4,537</u>	<u>45,540</u>
	<u>£614,299</u>	<u>£609,762</u>

PAYMENTS

Total payments at 1 January 1982	603,067	479,003
Contractor	9,500	95,921
Professional fees and expenses	16,426	9,098
Furniture and fittings	1,732	16,075
Others	-	368
Interest	2,176	2,602
	<u>632,901</u>	<u>603,067</u>
Balance of fund at 31 December 1982	<u>£(18,602)</u>	<u>£6,695</u>

The above movements exclude net amounts totalling £20,002 disclosed separately on the CEP statement of accounts.

Loan interest payable of £1,864 due on 31 December 1982 was not paid until 1983.

GENERAL MISSIONARY FUND19821981

Cash at Bank 1 January 1982		947		3,581
Add: Specified giving	20,945		9,944	
Unspecified giving	19,387		178	
Transfer from general account (Harvest and Christmas giving)	1,796		8,726	
Interest received	472		-	
Cash transfer from General Fund relating to 1981*	7,829	50,429	-	18,848
		<u>51,376</u>		<u>22,429</u>
Less: Payment to CEP on behalf of general fund	2,469			
Missionary payments	46,914	49,383	21,482	21,482
		<u>£1,993</u>		<u>£947</u>
Cash at Bank 31st December 1982				

* This is represented by monies received in 1982 from the sale of 34 Sackville Road, which was part of the property purchases and sales authorized by the Church Council in 1981.

ARTHUR WIGHTMAN CHARITY

Balance at 1 January 1982		11		26
Add: Income from bequest -				
1 June 1982	17		17	
1 December 1982	18	35	18	35
		<u>46</u>		<u>61</u>
Less: Transfer to Sick & Poor Fund		25		50
Cash at Bank 31st December 1982		<u>£21</u>		<u>£11</u>

SICK AND POOR FUND

Balance at 1 January 1982		25		52
Add: Offerings at Communion	10		17	
Hadfield Charity	10		10	
Edith Bates Charity	17		17	
Interest	-		1	
Transferred from Arthur Wightman Charity	25		50	
Bequest	-	62	25	120
		<u>87</u>		<u>172</u>
Less: Gifts to individuals in need,		134		147
Balance at 31 December 1982		<u>£(47) o/d</u>		<u>£25</u>

CHURCH SCHOOL FUND - for the period from 6 September 1981 to 31 December 1982RECEIPTS

Grants	50,775	
Specified giving via missionary a/c	1,070	
Bank interest	1,346	
Loan from general account	6,000	
Sundry gifts	254	
	<hr/>	59,445

PAYMENTS

Purchase of Church School and related costs	30,195	
Alterations to the Church School	29,133	
Architect's fees	3,131	
Planning fees	110	
Sundry overheads	193	
	<hr/>	62,762
EXCESS OF PAYMENTS OVER RECEIPTS		<u>£(3,317)</u>

JOHN GOEPEL)
TERRY PRATT) Churchwardens
RICHARD LOWNSBROUGH Treasurer

THE UNITED CHURCH OF ST. THOMAS, CROOKES, SHEFFIELDAUDITOR'S REPORT

We have audited the accounts on pages 3 to 7 in accordance with approved auditing standards.

In common with many churches, the system of control is dependent upon the close involvement of the treasurers. Where independent audit verification as to the completeness of accounting records was not possible, we have accepted assurances from the treasurers that all transactions have been reflected in the records.

Subject to the foregoing, in our opinion the accounts give a true and fair view of the receipts and payments for the period ended 31 December 1982.

JOHN WATSON, SONS & WHEATCROFT
Chartered Accountants,
Sheffield S1 1SJ.

APPENDIX 7

Spotbrough-cum-Cadeby 1981 Annual Accounts

SPROTBROUGH CUM CADEBY PAROCHIAL CHURCH COUNCIL.

Balance Sheet at December 31st, 1981.

<u>1980</u>	<u>LIABILITIES</u>	<u>1981</u>	<u>1980</u>	<u>ASSETS</u>	<u>1981</u>
8500.00	RESERVE FUND	8500.00	2000.00	D.M.B.C. 9¼% Loan	2000.00
7500.00	FABRIC FUND (St.Mary)		3980.55	Treasury 13¼% 1997	3980.55
	Add Fab.accnt.surplus 1108.46		3980.55	Treasury 12¼% 1995	3980.55
	<u>Add from GEN.FUND 4391.54</u>	13000.00 (a)	6500.00	Central Board of Finance	9000.00
1000.00	FABRIC & CHYD.FUND (St.John)		1527.23	Deposit acctnt. N.W.Bank	2230.04
	<u>Add F & C acctnt surplus 34.88</u>	1034.88	855.20	Current acctnt N.W.Bank and cash	2990.04
12.16	HALL FUND		554.45	Fund raising stock	400.12
	Add Hall acctnt.surplus 1032.40				
	<u>Add from Gen.accnt. 400.00</u>				
	<u>Less F.R.stock reduct. 154.33</u>	1290.23 (b)			
2385.82	GENERAL FUND				
	Add Gen.accnt. surplus 2827.51				
	<u>Less Lit.accnt deficit 42.45</u>	756.19			
	<u>Less Misc.accnts defic. 23.15</u>				
	<u>Less to FABRIC FUND 4391.54</u>				
<u>19397.98</u>		<u>24581.30</u>	<u>19397.98</u>		<u>24581.30</u>

(a) £7500.00 (approx) liability for work in hand.
 (b) £1581.25 liability for work done.

NOTES

CHAIRMAN

John O'Leary

CHURCHWARDENS

Victor Hext
B.A. Perry

TREASURER

John O'Leary

AUDITORS REPORT

We have audited the Balance Sheet and annexed Income and Expenditure Account of the Sprotborough cum-Cadeby Parochial Church Council and have received all the information and explanations we have required. In our opinion, the Balance Sheet and Income and Expenditure Accounts give respectively a true and fair view of the state of the Parochial Church Council's affairs at December 31st 1981, and of the surpluses for the year on the individual funds.

Chairman John Lyth
 Churchwardens V. Hext
 B.A. Perry
 Treasurer G.T. Davies

TIPTAFT SMITH & KING
 CHARTERED ACCOUNTANTS
 March 8th 1982

GENERAL ACCOUNT FOR YEAR ENDED 31st DECEMBER 1981.

<u>1980</u>	<u>EXPENDITURE</u>	<u>1981</u>	<u>1980</u>	<u>INCOME</u>	<u>1981</u>
1173.84	Ministry expenses: Parsonage Expenses	1352.28	2400.85	Cash collections	2415.21
1510.46	Church & services: Insur.& Water rate Heat, light, etc. Sunday School FWO envelopes Miscellaneous		960.74 3164.78 1043.10 2506.26	Freewill offerings (non-cov) Covenantants (nett) Tax recovered Interest (gross)	1165.19 3695.33 1268.15 2390.55
54.43	Parish expenses	1463.47			
1808.00	Quota	60.45			
1870.00	Annual donations	2709.00			
312.41	Special donations	1830.00			
400.00	To Hall Fund	291.72			
7129.14		400.00			
2946.59	Surplus, to GENERAL FUND	8106.92			
10075.73		2827.51			
		10934.43	10075.73		10934.43

MISCELLANEOUS ACCOUNTS.

Hymn Book Appeal:	Purchase of books	£182.25	Donations received	£134.00	Deficit	£48.15
Parish Weekend :	Whirlow deposit	£60.00	Cash received	£85.00	Credit	£25.00

OVERALL DEFICIT from GENERAL FUND £23.15

FABRIC ACCOUNT (ST. MARY)

<u>EXPENDITURE</u>		<u>1981</u>	<u>1980</u>	<u>INCOME</u>	<u>1981</u>
885.27	Repairs to Fabric (see a., Sht 1)	-----	363.24	Weddings	244.06
717.42	Boiler replacement	69.00	299.50	Donations	555.00
1834.25	Reglaze E. Window	-----	31.47	Wall Safe	28.40
			420.00	Insurance claims	80.00
			7.50	Sale of old boiler, etc.	70.00
			-----	Legacy	200.00
		<u>69.00</u>	<u>1121.71</u>		
	Surplus; to FABRIC FUND	1108.46	2315.23	Deficit; from FABRIC FUND	
		<u>1177.46</u>	<u>3436.94</u>		<u>1177.46</u>

FABRIC AND CHURCHYARD ACCOUNT (ST. JOHN)

134.01	Grass maintenance	.90.81	136.03	Funerals	277.59
283.48	Repairs to Fabric	182.00	70.40	Collections	30.10
100.00	Heating Equipment	-----	293.79	Donations	-----
		<u>272.81</u>	<u>500.22</u>		
	Surplus; to F & C FUND	34.88	17.27	Deficit; from F & C FUND	
		<u>307.69</u>	<u>517.49</u>		<u>307.69</u>

LITERATURE ACCOUNT

5.75	Licence	-----	492.40	Review Sales	473.59
467.00	Review Printing	560.00	126.00	Review Adverts	75.50
40.50	Diocesan Insert	64.00	51.93	Wall Safe	65.46
-----	Anvil	50.00	-----	Anvil Sales	17.00
					<u>631.55</u>
513.25	Surplus; to GENERAL FUND	-----	-----	Deficit; from GENERAL FUND	42.45
157.08					<u>674.00</u>
670.33		<u>674.00</u>	<u>670.33</u>		

CHURCH HALL ACCOUNT

	<u>1980</u>	<u>1981</u>	<u>1980</u>	<u>INCOME</u>	<u>1981</u>
<u>EXPENDITURE</u>					
Electricity & Gas	515.29	490.84	961.22	Lettings	1380.00
Insurance & Water Rates	34.95	42.37	168.12	Miscellaneous income	255.96
Cleaning, Laundry & Grass	272.04	312.11	200.00	Donations	53.00
Equipment & Minor repairs	487.18	437.98	411.54	Fund Raising	2268.80
Major works	2256.63	1294.29 *			
Transfer of Land	-----	347.77			
	<u>3566.09</u>	<u>2925.36</u>	<u>1740.88</u>		<u>3957.76</u>
Surplus to Hall Fund	-----	1032.40	1825.21	Deficit from Hall Fund	-----
	<u>3566.09</u>	<u>3957.76</u>	<u>3566.09</u>		<u>3957.76</u>

Special Fund Raising activities to meet the costs of major updating and repairs to the

Church Hall and its Heating

1196.00	Purchase goblets	-----	1105.98	Sale of goblets	450.00
533.44	Purchase etchings	135.19	1035.00	Sale of etchings	320.00
-----	Frame prints	324.88	-----	Sale of prints	290.00
-----	Purchase fireworks	78.20	-----	Firework display	558.82
-----	Dance expenses	76.94	-----	Summer Fair & Dance	1265.19
<u>1729.44</u>		<u>615.21</u>	<u>2140.98</u>		<u>2884.01</u>
411.54	Surplus to Hall Account	2268.80	-----		-----
<u>2140.98</u>		<u>2884.01</u>	<u>2140.98</u>		<u>2884.01</u>
				Remaining Stock:	
				44 goblets at cost (£5.98)	263.12
				44 prints @ ½ sale price (£2.25)	99.00
				19 prints @ ½ sale price (£2.00)	38.00
					<u>£400.12</u>

* SEE BALANCE SHEET NOTE (b)

APPENDIX 8

St. Marks' Church Mosborough, Sheffield 1981
Annual Accounts

INCOME AND EXPENDITURE ACCOUNT FOR YEAR ENDING 31.12.81

INCOME

	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
<u>Voluntary Income</u>				
Envelope scheme	2868	21		
Loose money	<u>807</u>	<u>78</u>	3675	99
<u>Donations</u>				
Telephone Account	40	32		
Sundry	<u>39</u>	<u>10</u>	79	42
<u>Church Functions</u>				
Garden Party	420	89		
Less publicity & tickets	<u>43</u>	<u>47</u>	377	42
Flower Festival	270	11		
Less income already collected	<u>162</u>	<u>00</u>	108	11
Bazaar	461	75		
Less tickets	<u>10</u>	<u>92</u>	450	83
Talent Scheme			462	04
				5153 81
<u>Ordinary Income</u>				
Fees received by P.C.C.				203 25
Income from Institute				687 80
<u>Other Income</u>				
Use of Photocopier	10	00		
Telephone Refund 32 High Street	34	45		
Sale of oil C.H. Tank	40	00		
Sunday coffee	60	00		
Grant from diocese re staff	500	00		
To Appeals a/c re flower festival	162	00		
From Social Committee	100	00		
Alm Crosses - Emmanuel	7	40		
Candles - Emmanuel	3	00		
Coach Fares - Bakewell trip (Contra)	65	00		
Rent - Classrooms	250	00		
USPG Lent Boxes (Contra)	77	55		
USPG Mag. Income	8	00		
US	400	00		
from Emmanuel re Quota	<u>350</u>	<u>00</u>		
Repayment of £50 start for Talent Scheme (Contra)	50	00		
From Whist Drive & Fabric Fund	100	00		
From EMEB re Cable Fee	<u>1</u>	<u>00</u>		
				2218 40
<u>Interest on Deposit A/c's</u>				162 96
Ints. from Deposit A/c				2700 37
Excess of Expenditure over Income				215 08
				<u>£11341 67</u>

ST. MARKS CHURCH MOSBOROUGH
=====

INCOME AND EXPENDITURE ACCOUNT FOR YEAR ENDING 31.12.81

	<u>EXPENDITURE</u>	<u>£</u>	<u>£</u>	
Balance b/f as at 31.12.80			65	56
<u>THE CHURCH SERVICES</u>				
Insurance	416	51		
Heat & Light	657	64		
Choir stipend	21	05		
Upkeep of church & services	999	16		
Organist 1980 stipend	50	00		
Cleaning	84	72	2229	08
<u>INSTITUTE EXPENSES</u>				
Heat and light	335	87		
Water Rate	12	00		
Repairs	49	97		
Insurance	313	56		
Cleaning	52	00		
Licence	10	00	773	40
<u>THE MINISTRY/INCUMBENT</u>				
Housing - rates	134	68		
Water rate	49	98		
Dilaps	457	60		
Working Exps. Telephone	263	41		
Travel	132	95		
Office	32	63		
Stipends Quota	768. 50			
from Emmanuel re stipend	289. 50	1058	00	2129 25
<u>THE MINISTRY/STAFF</u>				
Housing - Insurance	36	75		
Rates	170	27		
Water rates	63	18		
Rent	1040	00		
Repairs	81	27		
Working expenses - telephone	150	60		
Travel	118	60		
Office	11	32		
Stipends quota	790	67	2462	66
<u>MAGAZINE</u>				
Expenditure	591	00		
Income	417	51		
Defecit			173	49
<u>DONATIONS</u>				
Church Army	50	00		
Western Park	30	00		
Edale Parish Church	30	00		
St. Lukes Nursing Home	30	00		
R.N.L.I.	30	00		
U.S.P.G.	30	00		
Sheffield Youth Dev. Trust	30	00	230	00
<u>GENERAL QUOTA</u>				
Gen. quota	433	50		
Emmanuel qant.	60	50	494	00
	C/F		8557	44

3/F

£
8557 44

OTHER EXPENDITURE

P.C.C. Contrs. to E. Njogu	20	00		
Requiring of church	1001	65		
Bank Charges	21	48		
Contra. Talent scheme	50	00		
M. Frost P.C.C. Conf. fees	8	00		
Bakewell Coach (Contra)	65	00		
JSPG Mag.	12	00		
JSPG Lent Collection (Contra)	<u>77</u>	<u>55</u>		1255 68

TRANSFER TO D/A's

1528 55

£11341 67
=====

ST. MARKS CHURCH MOSBOROUGH

BALANCE SHEET AS AT 31.12.81

Balances of a/c's as at 1.1.81	D/A	1089	72		
	Fabric	1240	49		
	Organ	92	17		
	Appeals	44	68		
		2467	06		
Less Dr C/a		65	56		2401 50
Income (after deduction of D/a, Trs. & def. at end of year)					<u>8426 22</u>
					<u>10827 72</u>
Balances of a/c's as at 31.12.81	d/a	978	36		
	fabric	159	77		
	organ	102	22		
	appeals	54	89		
		1295	24		
less Dr. C/a		215	08		1080 16
Expenditures (after deduction of D/a Trs. and Dbt. balance at beg. of year)					<u>9747 56</u>
					<u>£10,827 72</u>

According to books and invoices produced
Certified correct

signed L. T. Hughes
18.3.82

APPENDIX 9

Parish Account Book Details sent to all
Parochial Treasurers dated 17th October, 1979

SHEFFIELD DIOCESAN BOARD OF FINANCE

Secretary: C.A. Beck, A.C.I.S.
Tel: 26528

Barkers Pool House,
Burgess Street,
Sheffield,
S1 2HF

17th October, 1979

To all PCC Treasurers

Dear Treasurer,

Parish Account Book

Following its mention at the PCC Treasurers' meetings with representatives of the Diocesan Finance Committee earlier in the year, the Parish Account Book is now available and enclosed is an order form.

The Finance Committee strongly encourages parishes to use this Book since not only will the Church derive the benefits of standard parish accounting but it will also make the compilation of the CBF Parish Finance Return that much easier for you. The Finance Committee is also confident that meaningful accounts can be presented to the PCC using the headings in the Book on the lines of the Kirk Bramwith PCC Accounts (used for illustrative purposes at the Parish Treasurers' meetings).

I would just add that the Book must be ordered from the Church House Book Shop in London because we are not keeping copies in the Diocesan Office but one will be available for inspection here should anyone wish to see one before ordering a copy for themselves.

Yours sincerely,

C.A. BECK,

Secretary

SHEFFIELD DIOCESAN BOARD OF FINANCE

Secretary: C.A. Beck, A.C.I.S.
Tel: 26528

Barkers Pool House,
Burgess Street,
Sheffield,
S1 2HF

5th November 1979

To all Rural Deans

Dear Mr. Rural Dean,

Parish Account Book

You will have seen the advertisements which we sent to parish treasurers for the Parish Account Book.

The Finance Committee has commended the use of the book to all Treasurers and its representatives discussed it with Treasurers at their series of meetings in the Spring.

It has been decided that we shall not stock the book at the Diocesan Office but ask people to order it direct from Church House, Westminster, but we have obtained a dozen or so copies, one of which I enclose for your interest.

It is suggested that you might hand the book on to someone in your Deanery who would be able and willing to help FCC Treasurers in the Deanery when they have accounting problems and that you might act as the person who would direct Treasurers to the individual playing that role. I know that, in many deaneries, there already is someone who customarily undertakes this duty but, if your Deanery is not one of those, I am sure you would agree that it would be useful if there were. Perhaps your Deanery Synod Standing Committee might like to discuss the matter.

With best wishes.

Yours sincerely,

C.A. BECK

Secretary

Central Board of Finance Church of England

Head Office:-

Church House, Dean's Yard, Westminster, SW1P 3NZ Tel. 01-222 9011

31st January, 1979

Dear Secretary,

Parish Account Books

The account book published by the Central Board, the 'Standard Form of Parochial Church Accounts' has been in use in many parishes for a number of years. It was originally designed, and subsequently revised, to facilitate completion of the Board's current Parochial Returns of Membership and Finance. There are now very few copies left in stock, and the cost of re-printing has been estimated at between £7.50 and £10.00 according to quality of paper and covers used and the quantity ordered.

With the introduction of new forms for the parish finance returns for 1976, and reducing stocks of the existing account book, an investigation was initiated into the possibility of producing a new book, preferably loose-leaf, which would conform more closely to the re-designed finance forms. Apart from the insertion of a Statement of Funds in place of the Balance Sheet, the forms are unchanged for the parish finance returns for 1978, and are expected to remain so for the foreseeable future. It is, therefore, now possible to submit our proposals for the future supply of account books for your comments. They are as follows:-

1. The book will be on a loose-leaf basis and will be called the 'Parochial Church Accounts.'
2. It will be sold as a complete package consisting of:-
 - (a) front and back covers
 - (b) 2 specimen analysis sheets with headings printed in accordance with the parish finance return forms.
 - (c) 4 analysis sheets without printed headings on which the user can write suitable selected headings.
 - (d) 50 or 100 analysis sheets cut short to expose master sheets with printed or written headings.
 - (e) 6 tabbed sheets for indexing purposes.

...../2

- (f) printed 'Notes on Parochial Church Accounts'.
- (g) provision for recording of investments and insurance of church property.
- (h) as an alternative to (b), (c) and (d) above all analysis sheets can have printed headings. -

3. Analysis sheet re-fills will be sold in packs of 50 and 100.

Enclosed are drafts of the proposed specimen analysis sheets. They do not of course provide a column for each item of the parish finance return form but, to keep the analysis sheets down to a reasonable size, columns have been provided for each main item, and further analysis, if required, can be obtained by coding, for which provision has been made at the foot of each sheet. It is considered that the flexibility possible with the proposed composition of the accounts book will make it readily adaptable for use in the smallest and largest parishes.

Detailed costs have not yet been negotiated with a supplier, but it is expected that the initial price of a complete package will compare favourably with the cost of re-printing the existing bound accounts book. Subsequently sheet re-fills will cost considerably less than new books. Marketing arrangements have also yet to be made and a number of options are open to us.

We must now make final arrangements with a supplier as quickly as possible and I should be grateful for any comments you care to make before the end of February.

Yours sincerely,



V.A. Janes,
Statistics Department

Diocesan Secretaries

APPENDIX 10

Central Board of Finance Parochial Return of
Income

21	Planned giving	Net covenants		
		Income tax received on covenants		
		Uncovenanted pledged giving		
22	Collections in church, including communion aims and church boxes			
23	Gift days, fetes, bazaars, other events for ordinary income, net proceeds			
24	Parish magazines, bookstall, net profit			
25	Sundry donations and other voluntary income			
Total voluntary income (21 - 25)				
26	Fees paid to the P.C.C.			
27	Dividends and interest gross			
28	Church hall net surplus			
29	P.C.C. property, net surplus			
30	Trust income for P.C.C. ordinary purposes			
Total ordinary income excluding grants (21 - 30)				
31	Diocesan and other grants for		a clergy and lay workers	
			b other ordinary purposes	
Total ordinary income including grants (21 - 31)				
32	Extraordinary income			
	C			
	D			
	E			
	F			
	G			
Total income (21 - 32)				
			Excess of Expenditure over Income	

BALANCE SHEET at 31st DECEMBER, 197

Funds		£	£	£	£
General Funds:-				Fixed assets (specify):-	
Balance at 1st January					
Income					
Expenditure					
Transfer to reserve of capital					
				Investments	
Balance at 31st December				Deposits	
Special Funds				Current account and cash balances	
Balance at 1st January				Amounts owing to the parish	
				Total assets	
				Less liabilities:-	
				Loans	
				Amounts owing by the parish	
Balances at 31st December					
Total funds of the parish				Total net assets	

The Ministry

1	Incumbent:-	Stipend, Easter offering (£ _____), allowances _____
		Housing: rates (£ _____), repairs, insurance _____
		Working expenses _____
2	Assistant clergy:-	Stipends, Whitsun offering (£ _____), allowances _____
		Housing: rent, rates (£ _____), repairs, insurance _____
		Working expenses _____
3	Licensed lay workers:-	Stipends, Whitsun offering (£ _____), allowances _____
		Housing: rent, rates (£ _____), repairs, insurance _____
		Working expenses _____

Total expenditure on maintenance of the ministry (1 - 3) _____

The Church and Services

4	Electric lighting, cleaning (incl. wages), insurance (£ _____)
5	Minor repairs, furniture and installations, organ tuning
6	Books, vestments, music, robes
7	Churchwardens' wages
8	Other ordinary expenditure

Total expenditure on maintenance of the church and services (4 - 8) _____

9	Other ordinary expenditure (if any)
10	Diocesan property, not otherwise (if any)
11	Church day schools (£ _____), Sunday schools, other educational expenses
12	Other ordinary parish expenditure:-
	Christian Stewardship (annual)
	Sick and poor
	Parish magazines, bookstall, net loss (if any)
	Administration, printing, stationery, postage, fees, sundries

Total ordinary expenditure for parish purposes (1 - 12) _____

Payments outside the parish

13	Total through the diocese:-
	Quota Share for this year _____
	Excess Quota/Share and other diocesan deanery objects _____
14	The Church overseas
15	Home Missions, other Church societies and organisations
16	Secular charities

Total all ordinary expenditure (1 - 16) _____

Extraordinary Expenditure

17	New buildings and major repairs:-
	Church and installations _____
	Church halls _____
	Clergy houses _____
18	Cost of a Christian Stewardship campaign
19	Repayment of loans
20	Transfer to capital account

Total expenditure (1 - 20) _____

Excess of Income over Expenditure _____

APPENDIX 11

Sheffield Diocesan Board of Finance 1982
Annual Accounts

SHEFFIELD DIOCESAN BOARD OF FINANCE
GENERAL FUND INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31st DECEMBER 1982

INCOME	NOTE	1982		1981	
		£	£	£	£
QUOTA CONTRIBUTIONS					
Parochial: Contributions for 1982		140,159		116,244	
Voluntary Extra Quota		65		17	
Arrears for previous years		9,773		5,513	
Cathedral Contribution		<u>2,779</u>	152,776	<u>2,555</u>	124,329
INTEREST AND DIVIDENDS (NET)			1,338		2,892
PROPERTY RENTS			7,640		5,087
DONATIONS AND OTHER RECEIPTS			266		1,045
ECCLESIASTICAL INSURANCE OFFICE SHARE OF PROFITS			<u>7,125</u>		<u>5,833</u>
			<u>£169,145</u>		<u>£139,186</u>
EXPENDITURE					
ASSESSMENTS FOR CENTRAL FUNDS		31,390		30,470	
Contribution to General Synod Funds:		<u>38,770</u>	70,160	<u>29,780</u>	60,250
Training of Ordinals			4,282		3,541
GENERAL & DIOCESAN OFFICE EXPENSES			127		411
PENSIONS AND SUPERANNUATION					
GRANTS OUTSIDE THE DIOCESE				1,000	
Sheffield Churches Council for Community Care		<u>1,011</u>	1,011	<u>1,044</u>	2,044
Miscellaneous					
DIOCESAN OFFICE		3,334		4,100	
Rent - Barkers Pool House		1,758		-	
St. Matthew's House		2,919		2,423	
Service Charge		32,082		29,066	
Staff Salaries, Pensions & Nat. Insurance		8,727		7,747	
Office and Incidental Expenses:		5,328		4,280	
Rates, Electricity and Sundries		1,921		1,530	
Professional Fees (incl. Audit £1,540)		<u>2,385</u>	58,454	<u>1,498</u>	50,644
Depreciation of Fixed Assets			6,002		6,691
DIOCESAN REGISTRY					
ALLOCATION TO DIOCESAN SUB-COMMITTEES		1,500		1,500	
Race Relations		7,750		6,000	
In Service Training		6,335		4,800	
Religious Education		4,550		-	
Industrial Mission		8,050		4,921	
Whirlow					
Resourceful Church Programme (Phase III)		403		795	
(Phase III)		300		-	
Calendar of Intercession		-		35	
Overseas Links - Administration		4,725		4,000	
Christian Stewardship:		600		532	
Information Officer		250		-	
Council for Mission & Unity - Admin.		<u>250</u>	34,463	<u>-</u>	<u>22,583</u>
			<u>£174,499</u>		<u>£146,164</u>
DEFICIT	3		£5,354		£6,978

The notes on pages 11 and 12 form part of these accounts

SHEFFIELD DIOCESAN BOARD OF FINANCE
GENERAL FUND INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31st DECEMBER 1982

<u>INCOME</u>	<u>NOTE</u>	<u>1982</u>		<u>1981</u>	
		£	£	£	£
QUOTA CONTRIBUTIONS					
Parochial: Contributions for 1982		140,159		116,244	
Voluntary Extra Quota		65		17	
Arrears for previous years		9,773		5,513	
Cathedral Contribution		<u>2,779</u>	152,776	<u>2,555</u>	124,329
INTEREST AND DIVIDENDS (NET)			1,338		2,892
PROPERTY RENTS			7,640		5,087
DONATIONS AND OTHER RECEIPTS			266		1,045
ECCLESIASTICAL INSURANCE OFFICE SHARE OF PROFITS			<u>7,125</u>		<u>5,833</u>
			<u>£169,145</u>		<u>£139,186</u>
<u>EXPENDITURE</u>					
ASSESSMENTS FOR CENTRAL FUNDS					
Contribution to General Synod Funds		31,390		30,470	
Training of Ordinands		<u>38,770</u>	70,160	<u>29,780</u>	60,250
GENERAL & DIOCESAN SYNOD EXPENSES			4,282		3,541
PENSIONS AND SUPERANNUATION			127		411
GRANTS OUTSIDE THE DIOCESE					
Sheffield Churches Council for Community Care		-		1,000	
Miscellaneous		<u>1,011</u>	1,011	<u>1,044</u>	2,044
DIOCESAN OFFICE					
Rent - Barkers Pool House		3,334		4,100	
St. Matthew's House		1,758		-	
Service Charge		2,919		2,423	
Staff Salaries, Pensions & Nat. Insurance		32,082		29,066	
Office and Incidental Expenses		8,727		7,747	
Rates, Electricity and Sundries		5,328		4,280	
Professional Fees, (inc. Audit £1,540)		1,921		1,530	
Depreciation of Fixed Assets		<u>2,385</u>	58,454	<u>1,498</u>	50,644
DIOCESAN REGISTRY			6,002		6,691
ALLOCATION TO DIOCESAN SUB-COMMITTEES					
Race Relations		1,500		1,500	
In Service Training		7,750		6,000	
Religious Education		6,335		4,800	
Industrial Mission		4,550		-	
Whirlow		8,050		4,921	
Resourceful Church Programme (Phase III)		403		795	
Calendar of Intercession		300		-	
Overseas Links - Administration		-		35	
Christian Stewardship		4,725		4,000	
Information Officer		600		532	
Council for Mission & Unity - Admin.		<u>250</u>	<u>34,463</u>	<u>-</u>	<u>22,583</u>
			<u>£174,499</u>		<u>£146,164</u>
DEFICIT	3		£5,354		£6,978

The notes on pages 11 and 12 form part of these accounts

SHEFFIELD DIOCESAN BOARD OF FINANCEGENERAL FUND BALANCE SHEET AS AT 31st DECEMBER 1982

	NOTE	1982		1981	
		£	£	£	£
<u>ASSETS</u>					
<u>FIXED ASSETS</u>	1		248,736		167,508
<u>INVESTMENTS</u> (Market Value £15,669)			5,573		5,573
<u>CURRENT ASSETS</u>					
Cash on short term Deposit and at Bank		12,073		11,772	
Plus Amounts due less amounts payable to Board		<u>7,357</u>		<u>10,734</u>	
		19,430		22,506	
<u>Deduct Payable to Discretionary (E.I.O.) Fund</u>		<u>191</u>	<u>19,239</u>	<u>949</u>	<u>21,557</u>
			<u>£273,548</u>		<u>£194,638</u>
<u>LIABILITIES</u>					
<u>GENERAL RESERVE</u>	2		215,500		165,000
<u>INSPECTION OF CHURCHES EMERGENCY FEES FUND</u>			500		500
<u>INCOME AND EXPENDITURE ACCOUNT</u>	3		22,182		24,334
<u>CHURCH COMMISSIONERS' LOAN ACCOUNT</u>	4		4,366		4,804
<u>LOAN OWED TO CHURCH IN ACTION</u>	5		<u>31,000</u>		<u>-</u>
			<u>£273,548</u>		<u>£194,638</u>

D.L. FLETCHER

R. THOMSON

Finance Committee Members

22nd March 1983.

The notes on pages 11 and 12 form part of these accounts.

SHEFFIELD DIOCESAN BOARD OF FINANCE
GENERAL FUND - NOTES ON BALANCE SHEET

NOTE 1

Fixed Assets

Properties

	<u>Properties</u>			<u>Motor Vehicles</u>	<u>Fixtures & Fittings</u>
	<u>Freehold</u>	<u>Leasehold</u>	<u>Alterations to St. Matthew's House</u>		
	£	£	£	£	£
At cost or by gift					
As at 31st December 1981	121,792	44,218	-	5,992	1,085
Additions during 1982	50,671	-	24,902	9,538	-
	172,463	44,218	24,902	15,530	1,085
Disposals during 1982	-	-	-	5,992	-
As at 31st December 1982	172,463	44,218	24,902	9,538	1,085
<u>Depreciation</u>					
As at 31st December 1981	-	-	-	4,494	1,085
Charged this year	-	-	-	2,385	-
	-	-	-	6,879	1,085
Disposals	-	-	-	4,494	-
As at 31st December 1982	-	-	-	2,385	1,085
<u>Net Book Value</u>					
31st December 1982	172,463	44,218	24,902	7,153	-
31st December 1981	121,792	44,218	-	1,498	-

The Finance Committee is of the opinion that the Freehold and Leasehold properties have a market value in excess of their cost and do not consider it necessary to provide for depreciation. The Auditors concur with this action. Motor vehicles are depreciated by 25% straight line basis. Fixtures and Fittings are written-off as and when they are acquired. Alterations to St. Matthew's House - it is proposed that these be written off over the period of the Loan (see Note 5).

NOTE 2

Movements of Reserves

	<u>1982</u>	<u>1981</u>
	£	£
General Reserve		
As at 31st December 1981	165,000	165,000
Increase in reserves on acquisition of properties	50,500	-
As at 31st December 1982	£215,500	£165,000

NOTE 3

Income and Expenditure Account

Balance as at 31st December 1981	24,334	31,312
<u>Plus Profit on Sale of Motor Vehicles</u>	<u>3,202</u>	<u>-</u>
	27,536	31,312
<u>Less Deficit</u>	<u>5,354</u>	<u>6,978</u>
Balance as at 31st December 1982	<u>£22,182</u>	<u>£24,334</u>

SHEFFIELD DIOCESAN BOARD OF FINANCEGENERAL FUND - NOTES ON BALANCE SHEETNOTE 4

	<u>1982</u>	<u>1981</u>
	£	£
<u>Church Commissioners' Loans</u>		
Advanced for purchase of and improvements to 5 Park Lane, Sheffield		
Outstanding as at 31st December 1981	4,804	5,242
<u>Less Repayments to Church Commissioners 1982</u>	<u>438</u>	<u>438</u>
Balance outstanding 31.12.82	<u>£4,366</u>	<u>£4,804</u>

NOTE 5

<u>Loan from Church in Action Fund</u>		
Advanced 1982	31,000	-
<u>Less repaid 1982</u>	<u>-</u>	<u>-</u>
Balance outstanding 31.12.82	<u>£31,000</u>	<u>-</u>

Repayable over 10 years in equal instalments at 5% p.a. interest - repayments to commence in 1983. Loan to finance repairs and improvements to St. Matthew's House.

NOTE 6Parsonage Houses Loans

In terms of the Endowment and Glebe Measure 1976, Section 36(1)(d), temporary bridging loans of £399,241 were due at the 31st December, 1982 by the Board to the Church Commissioners. These loans relate to the purchase or provision of replacement parsonage houses owned by various benefices. The loans will be repaid from the sale proceeds of the houses which have been replaced to the extent that the sale proceeds of the original houses are sufficient to cover the costs of their replacements. Any deficit on the funding of replacement houses will be added to existing long-term loans of £5,409 repayable to the Church Commissioners from the Parsonages Fund.

It is the Board's accounting policy to exclude all these loan balances from its Balance Sheet since the assets which the loans represent are vested in the benefices concerned.

NOTE 7Contingent Liabilities

The Board has, during the year, at the request of Fulwood Parochial Church Council, given a guarantee to the Midland Bank plc to cover an overdraft of £50,000 to the P.C.C. The P.C.C. did not, at the 31st December, 1982, actually have an overdraft but such has since been incurred to facilitate the funding of the recent extensions to Fulwood Parish Church.

NOTE 8Companies Acts

The accounts have been prepared under Section 149A and Schedule 8A of the Companies Act 1948.

SHEFFIELD DIOCESAN BOARD OF FINANCE
GENERAL FUND
SOURCE AND APPLICATION OF FUNDS STATEMENT
FOR THE YEAR ENDED 31st DECEMBER 1982

<u>SOURCE OF FUNDS</u>	<u>1982</u>		<u>1981</u>	
	£	£	£	£
Disposal of Fixed Assets		4,700		-
Loan Repayment from Morgan Fairest		-		21,200
Grant from Pastoral Account		50,500		-
Loan from Church in Action Fund		<u>31,000</u>		<u>-</u>
		86,200		21,200
Adjustments not involving movement of Funds:-				
Depreciation		<u>2,385</u>		<u>1,498</u>
		88,585		22,698
<u>APPLICATION OF FUNDS</u>				
Purchase of Fixed Assets	85,111		1,421	
Deficit on General Fund	5,354		6,978	
Repayment of Church Commissioners' Loan Account	438		438	
Repayment of Loan from Augmentation and Maintenance Fund	<u> </u>	<u>90,903</u>	<u>5,781</u>	<u>14,618</u>
		<u>£(2,318)</u>		<u>£ 8,080</u>
<u>CHANGES IN WORKING CAPITAL</u>				
Decrease in amounts due, less amounts payable to the Board		(3,377)		5,336
Decrease in amount payable to Discretionary (E.I.O.) Fund		758		4,983
Movement in Net Liquid Funds:-				
Increase in Cash on Short Term Deposit and at Bank		301		(2,239)
		<u> </u>		<u> </u>
		<u>£(2,318)</u>		<u>£ 8,080</u>

SHEFFIELD DIOCESAN BOARD OF FINANCE
AUGMENTATION FUND
INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31st DECEMBER 1982

<u>INCOME</u>	<u>1982</u>		<u>1981</u>	
	£	£	£	£
<u>DIOCESAN STIPENDS FUND (LONDON)</u>				
Block Grant from Church Commissioners	326,529		305,052	
Grant for removals and resettlement	11,270		11,270	
Interest on Capital	10,168		12,241	
Diversions from Benefices	18,993		20,180	
Donations via Church Commissioners	-		727	
Glebe Rents	<u>35,526</u>	402,486	<u>27,707</u>	377,177
<u>QUOTA CONTRIBUTIONS</u>				
Parochial : Contributions for 1982	377,572		248,924	
Voluntary Extra Quota	-		-	
Arrears for previous years	<u>24,387</u>	401,959	<u>13,099</u>	262,023
<u>GRANTS AND DONATIONS</u>				
Church in Action Fund Grant	54,385		45,832	
Sheffield Church Burgesses Grants	27,755		24,218	
Other Charitable Corporations	4,241		2,864	
Term Life Assurance Claims	<u>-</u>	86,381	<u>6,500</u>	79,414
<u>OTHER SOURCES</u>				
Interest and Dividends	13,976		21,235	
Trust Funds and Miscellaneous	<u>984</u>	<u>14,960</u>	<u>912</u>	<u>22,147</u>
		<u>£905,786</u>		<u>£740,761</u>
 <u>EXPENDITURE</u>				
<u>INCUMBENTS AND COMPARABLE CLERGY</u>				
Augmentation of Stipends		681,945		576,614
<u>OTHER CLERGY AND LAY WORKERS</u>				
Augmentation of Assistant Staff Stipends	152,968		130,426	
Housing and Expenses of Clergy holding				
Diocesan Appointments	28,543		23,526	
Depreciation	<u>5,016</u>	186,527	<u>3,695</u>	157,647
<u>SPECIAL PAYMENTS</u>				
Lay Readers' Association Grant	400		400	
Term Life Assurance - Premium	6,268		7,416	
Compensation	-		6,500	
Non-recurring Grants and Fees	9,632		7,595	
Removal and Resettlement Grants	34,746		31,058	
Fees to Retired Clergy	520		909	
Clergy Working Expenses Grants	2,520		2,870	
Contribution to Cathedral Staff Expenses	1,000		500	
Parochial Clergy Housing	3,098		2,812	
Deacons' Housing	3,206		1,050	
Support for Married Ordinands	2,000		-	
Travelling Expenses re Rural Parishes	<u>1,020</u>	<u>64,410</u>	<u>-</u>	<u>61,110</u>
		<u>£932,882</u>		<u>£795,371</u>
 <u>DEFICIT</u>				
		<u>£27,096</u>		<u>£54,610</u>

The Notes on pages 16 and 17 form part of these Accounts

SHEFFIELD DIOCESAN BOARD OF FINANCE
AUGMENTATION FUND
BALANCE SHEET AS AT 31st DECEMBER 1982

<u>ASSETS</u>	<u>NOTE</u>	<u>1982</u>		<u>1981</u>	
		£	£	£	£
<u>FIXED ASSETS</u>	1		11,748		8,290
<u>CAPITAL HELD BY CHURCH COMMISSIONERS</u>	2		86,755		105,391
<u>GLEBE at 31.12.82 valuation</u>			1,272,545		1,020,765
<u>APPROPRIATIONS TOWARDS RESERVES</u>					
Investments (Market Value £65,248)		25,321		36,521	
Cash on Deposit		7,751		37,310	
Loans to Clergy for car purchase	3	<u>90,436</u>	123,508	<u>84,008</u>	157,839
<u>CURRENT ASSETS</u>					
Cash on Deposit, at Bank and in Hand		40,440		20,370	
Amounts due to Board		20,112		12,096	
Credit Balance on London Stipends Fund		-		<u>9,940</u>	
		60,552		42,406	
<u>Less</u> Amounts payable by Board		13,139		10,949	
Deficit on London Stipends Fund		<u>8,312</u>	<u>21,451</u>	-	<u>31,457</u>
			<u>£1,533,657</u>		<u>£1,323,742</u>
<u>LIABILITIES</u>					
<u>DIOCESAN STIPENDS FUND (LONDON)</u>					
<u>CAPITAL ACCOUNT</u>	2		86,755		105,391
<u>GLEBE</u>			1,272,545		1,020,765
<u>RESERVE FUNDS</u>	4		84,501		89,478
<u>CLERGY CAR LOAN FUND</u>					
Diocese	3	40,168		40,168	
Church Commissioners		<u>58,000</u>	98,168	<u>58,000</u>	98,168
<u>DIOCESAN STIPENDS FUND (LONDON)</u>					
<u>INCOME ACCOUNT</u>	5		<u>(8,312)</u>		<u>9,940</u>
			<u>£1,533,657</u>		<u>£1,323,742</u>

D.L. FLETCHER

R. THOMSON

Finance Committee Members

The Notes on pages 16 and 17 form part of these Accounts

We have examined the above Balance Sheet and attached Income and Expenditure Account dated 31st December, 1982 with the Books and Vouchers produced to us, the explanations and information given to us, and with the Statement of the Sheffield Diocesan Stipends Fund submitted by the Church Commissioners, and certify the same to be in accordance therewith.

JOHN WATSON, SONS & WHEATCROFT
Chartered Accountants, Sheffield S1 1SJ

4th May 1983.

SHEFFIELD DIOCESAN BOARD OF FINANCE
AUGMENTATION FUND ACCOUNTS 1982
NOTES ON BALANCE SHEET

	<u>1982</u>		<u>1981</u>
<u>NOTE 1</u>			
	£	£	£
<u>Fixed Assets</u>			
Motor Vehicles			
At cost at 31st December 1981	14,782		8,499
Additions	<u>9,872</u>		<u>9,190</u>
	24,654		17,689
Disposals	<u>5,592</u>		<u>2,907</u>
As at 31st December 1982	<u>£19,062</u>		<u>£14,782</u>
<u>Depreciation</u>			
As at 31st December 1981	6,492		4,261
Charged this year	<u>5,016</u>		<u>3,695</u>
	11,508		7,956
Disposals	<u>4,194</u>		<u>1,464</u>
As at 31st December 1982	<u>£ 7,314</u>		<u>£ 6,492</u>
Net Book Value	<u>£11,748</u>		<u>£ 8,290</u>

NOTE 2

<u>Diocesan Stipends Fund (London)</u>			
Balance at 31st December 1981	105,391		282,606
Sales of Glebe and Benefice Property	<u>47,130</u>		<u>18,824</u>
	152,521		301,430
<u>Less Purchases of Glebe</u>	64,425		195,190
Cost of Sales	<u>1,341</u>		<u>849</u>
As at 31st December 1982	<u>£ 86,755</u>		<u>£105,391</u>

SHEFFIELD DIOCESAN BOARD OF FINANCE
AUGMENTATION FUND ACCOUNTS 1982
NOTES ON BALANCE SHEET

	<u>NOTE 3</u>	<u>1982</u>			<u>1981</u>
	£	£	£	£	£
<u>Clergy Car Loan Fund</u>					
Diocesan Allocation as at 31.12.81		98,168		74,332	
Further Diocesan Allocation		-		7,668	
Church Commissioners' Allocation Fund		-		<u>18,000</u>	100,000
<u>Less interest from previous years paid to Augmentation Fund</u>		<u>-</u>		<u>1,832</u>	
		98,168		98,168	
Accrued interest		7,185		6,055	
<u>Less interest paid to Augmentation Fund</u>	4,285			3,330	
Interest on Church Commissioners' Loan	<u>2,900</u>	<u>(7,185)</u>	98,168	<u>2,725</u>	<u>(6,055)</u>
					98,168
<u>Less Loans outstanding at 31st December 1981</u>	84,008			73,717	
Advanced during 1982	<u>46,379</u>	130,387		<u>45,261</u>	118,978
<u>Deduct Capital Repayments received</u>		<u>39,951</u>	<u>90,436</u>	<u>34,970</u>	<u>84,008</u>
<u>Balance available for Loans</u>			<u>£ 7,732</u>		<u>£14,160</u>

NOTE 4

<u>Reserve Funds</u>					
<u>General Reserve as at 31.12.81</u>		19,532		26,852	
<u>Less transfer to Clergy Car Loan Fund</u>		<u>-</u>		<u>7,668</u>	
		19,532		19,184	
<u>Plus Profit on sale of motor vehicle</u>		<u>2,698</u>	22,230	<u>348</u>	19,532
<u>Augmentation Fund Reserve as at 31.12.81</u>		69,946		140,728	
Reduction of Credit Balance on Diocesan Stipends Fund (London) Income Account		18,252		16,172	
Profit on Sale of Investments		<u>1,169</u>		<u>-</u>	
		89,367		124,556	
Deficit for 1982		<u>27,096</u>	<u>62,271</u>	<u>54,610</u>	<u>69,946</u>
As at 31st December 1982			<u>£84,501</u>		<u>£89,478</u>

NOTE 5

<u>Diocesan Stipends Fund (London) Income Account</u>				
Excess of income over Expenditure for 1981		9,940		16,171
<u>Less Deficit at 31st December 1982</u>		<u>(18,252)</u>		<u>(6,231)</u>
		<u>(£ 8,312)</u>		<u>£ 9,940</u>

SHEFFIELD DIOCESAN BOARD OF FINANCE
CHURCH IN ACTION FUND
INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31st DECEMBER 1982

<u>INCOME</u>	<u>NOTE</u>	<u>1982</u>	<u>1981</u>
	£	£	£
Investment Income:			
Property Rents		2,850	2,855
Dividends and Interest		46,101	45,644
Loan Interest		<u>6,782</u>	<u>4,563</u>
		<u>£55,733</u>	<u>£53,062</u>
 <u>EXPENDITURE</u>			
Augmentation Fund Grant		54,385	45,832
Administration Expenses		1,000	500
Audit Fee		348	230
Transfer to Church Building Grant Fund		<u>-</u>	<u>6,500</u>
		<u>£55,733</u>	<u>£53,062</u>
 <u>BALANCE SHEET AS AT 31st DECEMBER 1982</u>			
<u>ASSETS</u>			
Freehold Property at cost*		19,774	19,774
Loan to Board's General Account	1	31,000	-
Investments	2	447,511	453,433
Loans to Parishes from Central Board of Finance		33,648	40,760
New Housing Areas Loans Allocated	3	39,383	43,321
Cash on Deposit and at Bank		26,504	37,720
Add Amounts due to Church in Action Fund		<u>9,832</u>	<u>832</u>
		36,336	38,552
Less Amounts payable by Church in Action Fund		<u>445</u>	<u>2,863</u>
		<u>£607,207</u>	<u>£592,977</u>
 <u>LIABILITIES</u>			
General Fund		391,500	361,371
Grant Fund	4	66,409	75,196
Income and Expenditure Account		51,316	51,316
New Housing Areas Loan Fund	3	64,097	64,097
Loans from Central Board of Finance		33,648	40,760
Special Funds held for Parishes		<u>237</u>	<u>237</u>
		<u>£607,207</u>	<u>£592,977</u>

D.L. FLETCHER

R. THOMSON

Finance Committee Members

- The Finance Committee is of the opinion that the Freehold Property is worth at least its Book Value.

We have audited the above Balance Sheet dated 31st December 1982 and the Income and Expenditure Account together with the notes thereon, with the Books and Vouchers produced to us and information and explanations given to us and certify the same to be in accordance therewith.

JOHN WATSON, SONS & WHEATCROFT
Chartered Accountants, Sheffield S1 1SJ

26th March 1983.

SHEFFIELD DIOCESAN BOARD OF FINANCE
CHURCH IN ACTION FUND ACCOUNTS 1982
NOTES ON BALANCE SHEET

NOTE 1

LOAN TO GENERAL FUND

Loan to General Fund to cover repairs and improvements to St. Matthew's House, repayable over 10 years, in equal annual instalments at 5% - repayments commencing in 1983. .

<u>INVESTMENTS</u>	<u>NOTE 2</u>	<u>1982</u>	<u>1981</u>
	£	£	£
275,594 C.B.F. Investment Fund Shares (Market Value £626,012)		327,984	377,232
89,071 C.B.F. Fixed Investment Fund Shares (Market Value £113,387)		98,275	50,000
C.B.F. Deposit Fund - Frances Mary Smith Bequest		105	-
Recallable loans to parishes from the Church Building Grant Fund	61,387		
<u>Less Proportions not yet spent</u>	<u>40,240</u>	<u>21,147</u>	<u>26,201</u>
		<u>£447,511</u>	<u>£453,433</u>

NOTE 3

NEW HOUSING AREAS LOAN FUND

Diocesan Circulating Loan Fund		<u>£64,097</u>	<u>£64,097</u>
The above Fund is distributed as follows:-			
Loans made		39,383	43,321
Loans allocated but not yet spent		-	2,014
Balance of Fund		<u>24,714</u>	<u>18,762</u>
		<u>£64,097</u>	<u>£64,097</u>

NOTE 4

CHURCH BUILDING GRANT FUND

Balance at 31st December 1981		75,196	67,345
<u>Plus</u> Allocation, from Income & Expenditure			
Account to 31st December 1982		-	6,500
Net Sales of Church Furnishings		500	-
Donations (incl. tax recovered on Covenanted donations) to 31st December 1982		7	195
Refund of Grant given to Doncaster St. Leonard and St. Jude		-	<u>5,000</u>
		<u>75,703</u>	<u>79,040</u>
<u>Less</u> Grants expended - Aston	1,000		
Barnburgh .	2,000		
St. Barnabas & St. Mary .	5,046		
Heeley	<u>1,248</u>	<u>9,294</u>	<u>3,844</u>
		<u>£66,409</u>	<u>£75,196</u>

A further £1,843 has been allocated to Parishes as grants but not yet spent

SHEFFIELD DIOCESAN PARSONAGES FUND
INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31st DECEMBER 1982

<u>INCOME</u>	<u>1982</u>		<u>1981</u>	
	£	£	£	£
Assessments on parishes		59,236		55,235
<u>Church Commissioners</u>				
Fixed annual grants	11,177		11,177	
Moiety of increased outgoings over 1965	<u>39,600</u>	50,777	<u>32,066</u>	43,243
<u>Diocesan Board of Finance</u>				
Administration of diocesan properties		144		119
Interest and Dividends - (Part also credited to Parsonages Reserve)		10,985		12,865
Ground Rents		-		-
Insurance Compensation		<u>4,488</u>		<u>3,923</u>
		<u>£125,630</u>		<u>£115,385</u>
<u>EXPENDITURE</u>				
<u>Parsonage Houses</u>				
Repairs and Maintenance	102,433		132,391	
Insurance Premiums	5,080		5,503	
Ground Rents	3		4	
Repayment of loans for capital purposes	<u>1,394</u>	108,910	<u>1,453</u>	139,351
Diocesan Surveyors' Fees and Costs		10,458		17,695
<u>Administration</u>				
Salaries of Secretary and Assistant	3,556		3,128	
Travelling Expenses	193		131	
Office Expenses	948		798	
Audit Fee	<u>368</u>	<u>5,065</u>	<u>230</u>	<u>4,287</u>
		<u>£124,433</u>		<u>£161,333</u>
SURPLUS to be transferred to Accumulated Fund (Balance Sheet Note 2)		<u>£1,197</u>	Deficit	<u>£45,948</u>

The Notes on page 22 form part of these Accounts

SHEFFIELD DIOCESAN PARSONAGES FUND
BALANCE SHEET
AS AT 31st DECEMBER 1982

			<u>1982</u>		<u>1981</u>
	<u>NOTE</u>	£	£	£	£
<u>ASSETS</u>					
<u>Investments</u>	1		106,086		104,198
<u>Current Assets</u>					
Cash on short term Deposit and at Bank		39,154		38,100	
<u>Plus</u> Amounts due less amounts payable to Board		<u>6,919</u>	<u>46,073</u>	<u>5,878</u>	<u>43,978</u>
			<u>£152,159</u>		<u>£148,176</u>
 <u>LIABILITIES</u>					
<u>Accumulated Fund</u>	2		12,228		11,110
<u>Parsonages Fund Reserve</u>	3		109,352		105,178
<u>Grant Funds</u>					
Church Commissioners	4		29,767		31,076
Augmentation Fund	5		<u>812</u>		<u>812</u>
			<u>£152,159</u>		<u>£148,176</u>

D. WILSON

I. HARLAND

Parsonages Committee Members

We have audited the above Balance Sheet dated 31st December 1982 and the attached Income and Expenditure Account together with the notes thereon, with the Books and Vouchers produced to us and information and explanations given to us and certify the same to be in accordance therewith.

31st March 1983.

JOHN WATSON, SONS & WHEATCROFT
Chartered Accountants, Sheffield S1 1SJ

The Notes on page 22 form part of these Accounts

SHEFFIELD DIOCESAN PARSONAGES FUND
NOTES ON BALANCE SHEET

	<u>1982</u>	<u>1981</u>
<u>NOTE 1</u>	£	£
<u>Investments</u>		
Cash on short term deposit	16,376	14,476
46,826 shares in the Central Board of Finance Investment Fund - at cost (Market Value at 31st December 1982 £106,365)	52,064	52,065
£17,600 Southwark London Borough 11½% Redeemable Stock 1984/85 (Market Value at 31st December 1982 £17,248)	17,657	17,657
15,132 shares in the Central Board of Finance Fixed Interest Securities Fund (Market Value at 31st December 1982 £19,263)	19,989	20,000
	<u>£106,086</u>	<u>£104,198</u>
<u>NOTE 2</u>		
<u>Accumulated Fund</u>		
Balance at 31st December 1981	11,110	57,058
<u>Plus</u> Surplus on Income and Expenditure Account for the year ended 31st December 1982	<u>1,197</u>	Deficit <u>45,948</u>
	12,307	11,110
<u>Less</u> Loss on Sale of Greater London Stock	<u>79</u>	<u>-</u>
	<u>£12,228</u>	<u>£11,110</u>
<u>NOTE 3</u>		
<u>Parsonages Fund Reserve</u>		
Balance at 31st December 1981	105,178	101,518
Part income in 1982 on investments	<u>4,174</u>	<u>3,660</u>
	<u>£109,352</u>	<u>£105,178</u>
<u>NOTE 4</u>		
<u>Grant Fund Church Commissioners</u>		
Interior Decorations and Capital Allocation - Balance at 31st December 1981	31,076	26,916
Grant for 1982	<u>25,100</u>	<u>22,900</u>
	56,176	49,816
<u>Less</u> Capital Allocation Repairs 1982	22,894	(16,736)
Interior Decorations Grants 1982	<u>3,515</u>	<u>(2,004)</u>
	<u>£ 29,767</u>	<u>£ 31,076</u>
<u>NOTE 5</u>		
<u>Grant Fund - Augmentation Fund</u>		
Ingoing Repair Grant Balance 31/12/81	812	3,131
<u>Less</u> Ingoing repairs 1982	<u>-</u>	<u>2,319</u>
	<u>£ 812</u>	<u>£ 812</u>

SHEFFIELD DIOCESAN BOARD OF FINANCE
GLEBE RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31st DECEMBER 1982

	<u>1982</u>	<u>1981</u>
	£	£
<u>RECEIPTS</u>		
Cash retained from previous year	1,321	1,025
Additions to Glebe Repair Account Balances	-	-
Gross Rents and Wayleaves Received	46,577	36,706
Other Receipts	<u>379</u>	<u>880</u>
	<u>£48,277</u>	<u>£38,611</u>
<u>PAYMENTS</u>		
To Church Commissioners	36,800	28,000
Church Commissioners - Capital Account	-	291
Repairs to Glebe	1,319	917
Fees to Professional Agents	5,374	4,086
Other Administrative Expenses	1,224	2,969
Other outgoings	3,135	1,027
Cash retained and carried forward	<u>425</u>	<u>1,321</u>
	<u>£48,277</u>	<u>£38,611</u>

I. HARLAND
D. WILSON

Glebe Sub-Committee Members

We have audited the above Receipts and Payments Account for the 12 months ended 31st December 1982, with the Books and vouchers produced to us and information given to us and certify the same to be in accordance therewith.

JOHN WATSON, SONS & WHEATCROFT
Chartered accountants, Sheffield S1 1SJ

4th February 1983.

SHEFFIELD DIOCESAN BOARD OF FINANCE
DIOCESAN EDUCATION POOL
BALANCE SHEET AS AT 30th SEPTEMBER 1982

	<u>NOTE</u>	<u>1982</u>		<u>1981</u>	
<u>ASSETS</u>		£	£	£	£
Fixed Asset	2		3,896		1,926
Buildings held for sale			11,000		11,000
Freehold Buildings: Schools (at cost of contribution towards buildings & extensions)	3	242,822		233,944	
land purchased for school extensions		<u>178</u>	243,000	<u>178</u>	234,122
Investments: General (Market Value £306,276)		318,986		318,986	
31/41 Spring Hill, Crookes		<u>158</u>	319,144	<u>158</u>	319,144
Loans to Parochial Church Councils (for Church School Purposes)					
Balance outstanding on 30.9.81		250		375	
Less repayments to date		<u>125</u>	125	<u>125</u>	250
Debtors: Department of Education and Science		95,380		28,417	
Local Education Authorities		250		847	
School Managers and PCCs		459		242	
Sundries (Tax reclaimable, Rents etc.)		<u>29,690</u>		<u>35,209</u>	
		125,779		64,715	
Less Creditors		<u>31,017</u>	94,762	<u>15,004</u>	49,711
Cash at Bank and on Deposit with C.B.F.			<u>49,179</u>		<u>59,332</u>
			<u>£721,106</u>		<u>£675,485</u>
 <u>LIABILITIES</u>					
General Fund	4		455,986		411,121
Income and Expenditure Account	5		18,704		10,260
Loans from Dept. of Education & Science:					
Balance at 30.9.81		250,704		257,383	
Less repayments to date		<u>7,288</u>	243,416	<u>6,679</u>	250,704
Loans from Central Board of Finance C. of E.					
Balance at 30.9.81		3,400		3,800	
Less repayments to date		<u>400</u>	3,000	<u>400</u>	3,400
			<u>£721,106</u>		<u>£675,485</u>

I. HARLAND

G. GREENWOOD Education Committee Members

We have audited the above Balance Sheet and Annexed Schedules and Income and Expenditure Account dated 30th September 1982 with the Books and Vouchers produced to us and information and explanations given to us and certify the same to be in accordance therewith.

We have verified the Securities shown in the Balance Sheet.

JOHN WATSON, SONS & WHEATCROFT
Chartered Accountants, Sheffield S1 1SJ

25th March 1983.

SHEFFIELD DIOCESAN BOARD OF FINANCE
DIOCESAN EDUCATION POOL
INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 30th SEPTEMBER 1982

<u>INCOME</u>	<u>NOTE</u>	<u>1982</u>		<u>1981</u>	
		£	£	£	£
Parochial Contributions (Aided Schools' Assessments)			3,977		4,025
Charitable Donations			1,126		276
Income from Surplus Cash Deposits			10,629		3,202
Rent from letting of Closed Schools			3,211		2,464
Rent from former School Properties (other than Schools)		617		610	
<u>Less</u> Repairs and Insurance		<u>400</u>	<u>217</u>	<u>440</u>	<u>170</u>
			<u>£19,160</u>		<u>£17,137</u>
 <u>EXPENDITURE</u>					
Repairs and Renewals of Aided Schools - Net	1		2,550		3,895
Administration Expenses (including £875 to D.B.F. for Accounting)			5,796		3,729
Audit Fee (includes £107 re 1980/81)			601		238
Diocesan Contribution to Insurance of Aided Schools			394		757
Depreciation of Fixed Asset	2		1,299		963
Donation to National Society Fighting Fund			-		500
			<u>£10,640</u>		<u>£10,082</u>
 SURPLUS to be transferred to the Balance Sheet			 <u>£ 8,520</u>		 <u>£ 55</u>

NOTE 1

The net sum of £2,550 spent from the Income and Expenditure Account on Repairs and Renewals of Aided Schools, is arrived at as follows:-

	<u>1982</u>		<u>1981</u>	
	£	£	£	£
Gross Expenditure		25,798		51,254
<u>Less</u> Refunds				
Dept. of Education and Science rec'd 1981/82	12,063		30,617	
" " " " " due 30.9.82	8,847		10,311	
School Managers rec'd 1981/82	689		3,171	
" " " " " due 30.9.82	437		242	
L.E.A. rec'd 1981/82	947		2,017	
L.E.A. due 30.9.82	250		847	
Grant used re Pye Bank	1		193	
E.I.O. Insurance Claims	-	<u>23,248</u>	-	<u>47,398</u>
		2,550		3,856
 <u>Plus</u> Adjustments for 30.9.81 from:-				
Department		-		39
		<u>£ 2,550</u>		<u>£ 3,895</u>

DIOCESAN EDUCATION POOL
SUPPORTING SCHEDULES TO BALANCE SHEET AS AT 30th SEPTEMBER 1982

<u>NOTE 2</u>	<u>1982</u>	<u>1981</u>
<u>FIXED ASSET</u>	£	£
Motor Vehicle		
At cost 30.9.81	3,855	3,855
Additions	<u>5,195</u>	-
	9,050	3,855
Disposals	<u>3,855</u>	-
As at 30th September 1982	<u>£5,195</u>	<u>£3,855</u>
 <u>DEPRECIATION</u>		
As at 30.9.81	1,929	966
Charged this year	<u>1,299</u>	<u>963</u>
	3,228	1,929
Disposals	<u>1,929</u>	-
As at 30th September 1982	<u>1,299</u>	<u>1,929</u>
Net Book Value	<u>£3,896</u>	<u>£1,927</u>

NOTE 3

The details of the Schools Building Fund Holding Account, are as follows:-

	£	£	<u>1982</u>	<u>1981</u>
			£	£
Balance brought forward 30.9.81			233,944	241,116
Capital Expenditure on New Schools				
Improvements and Rehabilitations 1981/82		112,270		66,470
<u>Less Refunds</u>				
Dept. of Education & Science rec'd 1981/82	9,775			39,700
" " " " " due 30.9.82	85,654			17,935
Local Education Authorities rec'd 1981/82	-			1,720
" " " " " due 30.9.82	-			-
School Meals Exchequer rec'd 1981/82	-			2,916
" " " " " due 30.9.82	-			-
Special Donations rec'd 1982	-			1,555
" " " " " due 30.9.82	-			-
School Managers rec'd 1982	254			-
" " " " " due 30.9.82	<u>22</u>			-
	95,705			63,826
Deduct Balance 1981 provisions for refunds:				
Department	-			(3,342)
School Meals	-			(-)
L.E.A.	<u>-</u>	<u>95,705</u>	<u>16,565</u>	(-)
			250,509	247,102
<u>Less</u>				
Rossington - Prior years adjustment			<u>-</u>	<u>6,079</u>
			250,509	241,023
<u>Less</u>				
Part of cost of 1981/82 expenditure on buildings met from General Fund			<u>7,687</u>	<u>7,079</u>
<u>Balance carried forward 30.9.82</u>			<u>£242,822</u>	<u>£233,944</u>

DIOCESAN EDUCATION POOL
SUPPORTING SCHEDULES TO BALANCE SHEET AS AT 30th SEPTEMBER 1982

NOTE 4

The items making up the balance of £455,986 of the General Fund as at 30th September 1982 are as follows:-

	£	<u>1982</u> £	<u>1981</u> £
Balance brought forward 30.9.81		411,121	409,339
Sales of Unvalued Properties etc.		43,885	6,120
Income from Investments		34,739	34,734
National Society Grant towards Rossington School		-	250
" " " " Pye Bank School Site		<u>350</u>	<u>-</u>
		490,095	450,443
<u>LESS</u>			
Professional Charges	516		-
Part cost of 1981/82 Expenditure on New Schools, Improvements and Rehabilitations	7,688		7,079
Interest on loans for New School	25,625		26,251
Cost of site purchase at - Rossington School	280		839
Pye Bank School	-		4,148
Waterthorpe School	-		76
Loss on Sale of Stocks:- Foden 9½% Debenture Stock 1997/2002	-		77
Diamond Shamrock Europe Ltd. 10½% Debenture Stock 1990/95	-		402
Cost of Printing 'Something to Say' books	-	<u>34,109</u>	<u>450</u>
		<u>£455,986</u>	<u>£411,121</u>
<u>NOTE 5</u>			
<u>INCOME AND EXPENDITURE ACCOUNT</u>			
Excess of Income and Expenditure		10,260	10,205
<u>Plus</u> Surplus balance at 30/9/82		<u>8,520</u>	<u>55</u>
		18,780	10,260
<u>Less</u> Loss on sale of Motor Vehicle		<u>76</u>	<u>-</u>
		<u>£18,704</u>	<u>£10,260</u>

NOTE 6

In addition to the fixed assets mentioned in the Balance Sheet the Education Pool has a beneficial interest in the following unvalued properties:-

- | | |
|--|--|
| <p>(1) <u>SCHOOLS ETC. AWAITING COMPLETION OF SALE</u></p> <p>(2) <u>SCHOOLS, SCHOOL HOUSES AND SITES AVAILABLE FOR SALE</u>
 Unused portion of Tankersley School
 St. Stephen's School, Sheffield
 St. Silas School, Sheffield
 Hickleton School
 Rawmarsh Old School</p> <p>(3) <u>SCHOOLS IN USE AS SUCH</u>
 Great Houghton Church of England School
 Parson Cross School
 St. Mary's Walkley School</p> | <p>(4) <u>SCHOOLS LET ON LEASE</u>
 Darnall C. of E. School
 Greasbrough C. of E. School
 Deepcar Junior C. of E. School
 Deepcar Infants C. of E. School
 Hensall Old C. of E. School</p> <p>(5) <u>OTHER PROPERTIES LET ON LEASE ETC.</u>
 Parson Cross School House
 Loughton - Land
 Pollington School House
 Tankersley School House
 Deepcar School House
 Old Denaby School</p> |
|--|--|

NOTE: As and when any of the above items ceases to operate under its school trust deed, it can be disposed of subject to the approval of the Minister of Education. The proceeds will be credited to the General Fund except where the beneficial interest is limited by the terms of the individual trust. Certain of the deeds have been verified by the auditors and others are in the process of being conveyed.

SHEFFIELD DIOCESAN BOARD OF FINANCE
WHIRLOW GRANGE CONFERENCE HOUSE
INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31st DECEMBER 1982

	<u>1982</u>	<u>1981</u>
	£	£
<u>INCOME</u>		
Booking Fees	46,861	59,788
Grant from Board of Finance	8,050	4,500
Chapel Collections	101	75
Rent of Field	120	70
Interest - Thomas Bladworth Bequest	124	120
Bar Profit	651	466
Bookstall Profit	155	412
Bank Interest	787	546
Donations	1,628	1,413
Friends of Whirlow:-		
Annual Grant	240	120
	£58,717	£67,510
 <u>EXPENDITURE</u>		
Housekeeping	16,981	19,433
Salaries and Wages	25,305	26,581
Garden Upkeep	672	1,028
Heat and Light	6,644	6,528
Printing, Stationery, Advertising and Postages	1,590	1,869
Telephone	918	796
Rent	75	75
Rates	2,667	1,496
Travelling and Sundry Expenses	882	807
Audit	236	214
Insurance	931	657
Bank Charges	11	-
Minor Repairs	1,401	2,517
Dilapidations Reserve	1,000	1,000
	£59,313	£63,001
 DEFICIT	£ 596	£ 4,509
		(SURPLUS)

We have audited the attached Balance Sheet dated 31st December 1982 and the Income and Expenditure Account with the books and vouchers produced to us and information given to us and certify the same to be in accordance therewith.

JOHN WATSON, SONS & WHEATCROFT
Chartered Accountants, Sheffield S1 1SJ

12th April 1983.

SHEFFIELD DIOCESAN BOARD OF FINANCE
WHIRLOW GRANGE CONFERENCE HOUSE
BALANCE SHEET AS AT 31st DECEMBER 1982

	1982		1981	
ASSETS	£	£	£	£
Fixed Assets				
Building Extension, Furniture and Improvements	<u>28,681</u>		<u>28,681</u>	
Acquired by Contributions & Gifts	<u>£28,681</u>		<u>£28,681</u>	
Capital Expenditure on Conference House and Grounds at cost	27,880		26,583	
Less Contributions from Trust Funds	<u>23,058</u>	4,822	<u>19,458</u>	7,125
Friends of Whirlow: Cash at Bank		<u>652</u>		<u>910</u>
		5,474		8,035
Current Assets				
Stocks	3,250		3,413	
Debtors	1,229		1,134	
Cash at Bank and in Hand	<u>16,513</u>		<u>13,010</u>	
	20,992		17,557	
Current Liabilities				
Creditors	<u>5,608</u>	15,384	<u>4,881</u>	<u>12,676</u>
		<u>£20,858</u>		<u>£20,711</u>
<u>LIABILITIES</u>				
Dilapidations Reserve				
As at 31st December 1981	8,505		7,505	
Income & Expenditure Account	<u>1,000</u>	9,505	<u>1,000</u>	8,505
Funds				
Friends of Whirlow	652		910	
" " " (Loan)	<u>400</u>	1,052	<u>400</u>	1,310
Unexpended Grant from Diocese for Capital Expenditure		<u>642</u>		<u>641</u>
		11,199		10,456
General Fund				
Accumulated Surplus to 31st December 1981	10,255		5,746	
(Deficit)/Surplus for the year	<u>(596)</u>	<u>9,659</u>	<u>4,509</u>	<u>10,255</u>
		<u>£20,858</u>		<u>£20,711</u>

I. HARLAND - Chairman
C.A.J. BIGGIN - Hon. Treasurer

SHEFFIELD DIOCESAN BOARD OF FINANCE
SHEFFIELD INDUSTRIAL MISSION
INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31st DECEMBER 1982

<u>INCOME</u>	<u>1982</u>		<u>1981</u>	
	£	£	£	£
Covenants and Tax Revenue	3,692		3,692	
Donations	942		2,327	
Deductions from Wages	405		487	
Church Burgesses	<u>2,750</u>	7,789	<u>2,500</u>	9,006
Diocesan Quota Allocation		4,550		-
Contributions from parishes etc. towards Stipends		250		250
Income from courses and conferences run by the Mission		134		208
Interest on Investments		2,576		2,579
Rents - Industrial Mission Properties		<u>157</u>		<u>157</u>
		<u>£15,456</u>		<u>£12,200</u>
<u>EXPENDITURE</u>				
Honoraria and Expenses of Missioners	7,357		5,731	
Living out allowance re Revd. D. Lawrance	500		500	
General Expenses	1,649		2,119	
Legal Fees re Sale and Purchase of Properties	-		1,683	
Course Fees re Training Chaplains	228		34	
Industrial Mission Conference Account	2		-	
Conference Fees	290		223	
Maintenance of Industrial Mission Properties	974		859	
Transfer to Property Purchase Reserve	<u>4,000</u>	<u>15,000</u>	<u>500</u>	<u>11,649</u>
Leaving a surplus for the year of		<u>£ 456</u>		<u>£ 551</u>

We have examined the above Income and Expenditure Account and Balance Sheet dated 31st December 1982 with the Books and Vouchers produced to us and information and explanations given to us and certify the same to be in accordance therewith.

JOHN WATSON, SONS & WHEATCROFT
Chartered Accountants, Sheffield S1 1SJ

25th March 1983.

SHEFFIELD DIOCESAN BOARD OF FINANCE
SHEFFIELD INDUSTRIAL MISSION
BALANCE SHEET AS AT 31st DECEMBER 1982

<u>ASSETS</u>	<u>1982</u>		<u>1981</u>	
	£	£	£	£
<u>PROPERTIES AT COST</u>				
13 Endcliffe Rise Road	3,553		3,553	
28 Aldred Street	8,324		8,286	
21 Endcliffe Rise Road	<u>36,414</u>	48,291	<u>36,414</u>	48,253
<u>EARMARKED FUNDS HELD</u>				
Repair Fund	3,222		3,325	
Property Purchase Reserve	<u>15,616</u>	18,838	<u>13,805</u>	17,130
<u>CURRENT ASSETS</u>				
Debts due to Mission, less debts payable	922		932	
Cash at Bank and in Hand	<u>5,012</u>	<u>5,934</u>	<u>2,210</u>	<u>3,142</u>
		<u>£73,063</u>		<u>£68,525</u>
<u>LIABILITIES</u>				
<u>GENERAL FUND</u>				
Balance at 31st December 1981	46,600		24,258	
Add Excess of Income over Expenditure for year transferred from Income and Expenditure Account	456		551	
Profit on Sale of Tinsley Old Vicarage	<u>-</u>	47,056	<u>21,791</u>	46,600
REPAIR FUND at 31st December 1981	1,979		1,449	
1 year's Dilapidations Rate	<u>608</u>		<u>608</u>	
	2,587		2,057	
Less repairs during year	<u>526</u>	2,061	<u>78</u>	1,979
<u>PROPERTY PURCHASE RESERVE</u>				
at 31st December 1981	19,946		17,800	
Add Transfer from Income and Expenditure Account	4,000		500	
Transfer from Stipends Reserve	<u>-</u>	<u>23,946</u>	<u>1,646</u>	<u>19,946</u>
		<u>£73,063</u>		<u>£68,525</u>

D.R. LUNN
P.W. LEE

Industrial Mission
Advisory Committee Members

APPENDIX 12

Quota Assessment Rules dated 13th June, 1977

A. It is of the greatest importance that copies of the accounts of all funds for church purposes should be sent to the Assessors. There have been many anomalies in the past caused by the varying extent to which sub-accounts or trust funds have been incorporated in the P.C.C. accounts. The Assessors will only take into account those items which are properly assessable.

B. All incomes of the P.C.C. will normally be shown in the relevant income section of the Assessment form. Special collections for Charity or Church Overseas will be included, as will Women's Offering and grants received for the Pastoral Staff. The only items of income normally excluded are as follows :-

- (i) Legacies (the income from the invested funds from a legacy will, however, be included.)
- (ii) Income from the sale of magazines.
- (iii) Churchyard accounts when these are kept separately, and grave trusts.
- (iv) Income from occasional lettings of the church hall (a full-time letting is regarded as equivalent to a property investment, and the income is therefore assessed for quota).
- (v) Income (such as interest and dividends) credited direct to a fabric or building fund.

C. Stewardship Campaigns: The cost of raising money (e.g. envelopes, circular letters, self-help or renewal campaign costs) is usually allowed as an expense in full. Where, however, there has been a full professional or diocesan campaign the cost is spread over three years, one-third being allowed in the year of a campaign and one-third in each of the next two years.

D. Maintenance of Church Fabric and Basic Furnishings:

'Fabric' may be interpreted as the items which are dealt with in the quinquennial survey of the church, plus the heating apparatus, organ and other basic equipment.

Allowance will be given in full for direct expenditure on repairs (including decorations and necessary improvements) and for transfers of income to a fabric fund to form a reserve for future repairs, but any subsequent expenditure from the fabric fund on purposes other than the fabric will be counted as additional income for that year and assessed to quota accordingly. Parish Treasurers are strongly urged to open a fabric fund, and to seize the opportunity to make regular quota-free annual transfers to it so as to build up resources for quinquennial and other repairs to the church. Of course, payment out of the fabric fund on repairs will not obtain further relief.

E. All money paid to the Church Overseas and Charities is allowable in full except:-

Moral Welfare
Trinity Appeal

These two items are excluded if they are counted towards payment of the parish quota liability. However, contributions in excess of the full quota will be allowed in relief of assessment if the distinction is made clear in the parish accounts or by the Treasurer when sending the accounts to the Assessor.

- F. (i) Payment to the Incumbent for rates, and contributions towards repairs, improvements, and loan repayments for the parsonage house will be allowed.
- (ii) Payments to the Incumbent for his working expenses, such as telephone, stationery, postages, travelling expenses and car upkeep will be allowed up to a total allowance of £50.
- (iii) Payment for accommodation for assistant pastoral staff, on loan repayments for their housing will also be allowed, but not working expenses. A payment of removal expenses on appointment to the parish will be allowed.

G. Church Halls: income from part-time or occasional lettings and expenditure on upkeep, are not normally counted for assessment. It is helpful if the expenditure of Church and Hall are shown separately in the accounts. When a church hall building project is launched it is important that the building fund should be shown separately, as contributions for this purpose will not be counted for quota liability; these contributions may be either direct covenants and other payments, or transfers of fund

sums from general parish revenues. Any money returned from such a fund to general revenues will be added to the parish income for quota purposes. Repayment of a loan for a church hall building project will be counted in full in relief of assessment.

H. Dual Purpose Buildings: Part of maintenance and running costs will be allowed as per section D above related to the varying extent of use as a church in individual cases.

I. Basic Allowance: In addition to other allowances, each parish is given a basic allowance of £120 for each church listed in the Diocesan Year Book. This is intended to cover certain essential basic expenses common to all churches e.g. wafers, wine, hymn books, altar frontals, maintenance of furnishings and other running costs.

J. Where a parish has had heavy extraordinary expenses resulting in a NIL ASSESSMENT, the debit balance will be carried forward, and deducted from the assessment of the following year.

K. Sunday Schools: No allowance will be given for the cost of holding a Sunday School in a building other than the church. If no separate account is maintained for a Sunday School held in a church, the net excess of expenses and cost of prizes over the Sunday School collections will be allowed.

L. Assessed Parish Income: It is important to realize that this final figure is not necessarily directly related to the quota due from the parish. The apportionment of quota between parishes will be decided by the deanery committee.

A guide to the Principles of Assessment for Stipends Quota

PRINCIPLES OF ASSESSMENT

STIPENDS

- A. no parish is under any obligation to make any direct contribution to stipend, NHI stamp or heating etc., of the parsonage, but, except during a vacancy, if it does so it is entitled to have these direct contributions set against its stipends quota liability, to the extent that the direct contributions do not increase the incumbent's income above the diocesan standard. During a vacancy, however, any stipends quota is required to be paid to the diocesan office only.
- B. the Easter Offering, if not disclaimed by the incumbent, is also counted towards discharge of the stipends quota liability up to the diocesan standard, and is counted as being received by the incumbent each year in arrear, but no incumbent electing to receive an Easter Offering is eligible for a balancing augmentation grant in respect of the portion of the year from Easter to the date of his vacation.
- C. no contribution by a parish to a stipends quota, whether paid to the diocese or as contributions to the benefice income, and no contribution by a parish to raise its incumbent's income above the diocesan standard, is eligible for relief from quota assessment.
- D. no parish is relieved from liability for stipends quota by reason of its own incumbent receiving no, or only partial, augmentation benefit.
- E. a temporary or long-term vacancy in the benefice does not entitle the parish to any relief from stipends quota liability.
- F. the liability on parishes constituted since 1945 to contribute a fixed annual sum to the endowment income of their benefice income has ceased.
- G. the stipends quota requirement consists of the sum for stipends extracted from the comprehensive quota budget plus the totals of Easter Offerings and other direct parochial contributions to stipend less the proportions which raise certain benefices above the diocesan standard.
- H. the stipends quota liability is apportioned between deaneries only, leaving them to distribute between parishes in the same way as at present. All quota applications by the diocese, whilst distinguishing between the general and stipend elements, indicate a single combined total due.

APPENDIX 13

Quota Assessment Rules dated 10th February, 1982

NEW QUOTA ASSESSMENT RULES1st JANUARY, 1983

1. Quota will be allocated in accordance with Church Attendance numbers and the Deanery Synod's opinion as to the wealth of those attending church in each parish (expressed in terms of each parish's housing mix). The Average of Easter Day Communicants, Christmas Day Communicants and the number of adults attending church on a normal Sunday will be the basis but this figure will be adjusted by the Deanery Synod's determination as to which of the following categories a parish falls into:
 - (i) Artisan - housing estate parish in urban areas with no privately owned property; OR Rural parish with a predominance of artisan or retired population with no other means of support other than state pension
RATED 60%
 - (ii) Mixed Artisan - with some private housing
RATED 80%
 - (iii) Population comprising active wage earners with good Social Mix. Both public and private housing
RATED 100%
 - (iv) Middle Class - mainly private housing
RATED 120%
 - (v) Predominantly Upper Income group but with some public housing
RATED 140%
2. Thus, if the diocesan total average Church Attendance Figure is 20,000 and the Diocesan Budget is £600,000, each parish in Category (iii) would pay £30 p.a. for each churchgoer. A parish in Category (ii) would pay only 80% x £30 (£24) and a parish in Category (iv) 120% x £30 (£36), and so on.
3. This new method will not be "phased-in" and those parishes with a lower quota to pay under this method in 1983, than they paid in 1982, will not be required to carry on paying in 1983 what they paid in 1982. However, a Diocesan Quota Appeals Committee will be constituted to administer a contingency sum of £30,000 which will be added to the 1983 Budget to cover shortfalls in quota which Deanery Synods are unable to re-allocate when they determine how much Quota each parish shall actually pay.
4. The new method, like the "Income" method, will still be used primarily to determine the allocation of Quota to deaneries. Deanery Synods will, taking into account their knowledge of local situations, still determine how much Quota each individual parish is actually to be asked to pay.
5. The average Church Attendance numbers to be used for the allocation of 1983's Quota will be those supplied on forms to be issued in 1982 for return by the 30th June and Incumbents will be asked to state accurate figures after taking a reliable "count" on 4 consecutive Sundays (excluding major Festivals).
6. The attached schedule illustrates how much each parish would be paying in 1982 under the new method if it had applied since the 1st January this year compared to the actual Arithmetical Figures (i.e. before Deanery adjustments) under the "Income" method. Some of the figures which look suspect may do so because the attendance figures have been estimated (but only in the case of those parishes which failed to file a membership return in 1980). The membership figures for the purpose of the exercise only have been taken from the 1980 returns with the Archdeacons, in consultation with Parial Deans, having determined the Categories.
7. On the 6th March, Synod is asked simply to refer the New Method to Deanery Synods for approval and report back. No proposition to implement any New System will be put to Synod until the 30th October (by which time the Deaneries and Parishes will have made known their views).

APPENDIX 14

New Quota Assessment Method: Specimen and
Comparative Parochial Quota for 1982 under New
and Old Method

<u>Parish</u>	<u>New Stipends Quota 1982</u>	<u>New General Quota 1982</u>	<u>Total New Quota 1982</u>	<u>Total Arithmetical Quota 1982</u>
	£	£	£	£
<u>ATTERCLIFFE</u>				
Attercliffe	239	208	447	994
Beighton	843	736	1,579	1,432
Darnall	525	459	984	453
Frecheville and Hackenthorpe	1,671	1,459	3,130	3,660
Gleadless Christ Church and Base Green	1,576	1,376	2,952	2,890
Gleadless Valley and Hemsworth	2,706	2,362	5,068	1,210
Handsworth	1,878	1,640	3,518	2,421
Heeley and Norfolk Park	1,432	1,250	2,682	3,121
Mosborough	1,544	1,348	2,892	2,496
St. Catherine	1,162	1,014	2,176	2,763
St. John, Park	1,432	1,250	2,682	2,185
Sheffield Manor	1,448	1,264	2,712	1,950
Tinsley	318	278	596	838
Woodhouse	1,559	1,362	2,921	2,985
	18,333	16,006	34,339	29,398
<u>ECCLESALL</u>				
- Dore	7,003	6,114	13,117	8,633
- Ecclesall Greenhill	13,688	11,949	25,637	18,324
- Millhouses, Holy Trinity	4,186	3,654	7,840	3,567
Norton	4,329	3,779	8,108	8,365
St. Augustines'	3,120	2,723	5,843	5,393
St. Barnabas'	1,989	1,737	3,726	2,482
St. Chad's	939	820	1,759	2,695
St. Mary's	4,297	3,751	8,048	5,414
St. Matthew's	318	278	596	1,733
St. Oswald's	1,369	1,195	2,564	4,463
St. Paul, Norton Lees	2,149	1,876	4,025	3,535
St. John, Abbeydale	2,466	2,154	4,620	5,519
St. Peter, Abbeydale	5,013	4,377	9,390	4,077
St. Silas	1,527	1,334	2,861	3,187
- Sharrow	732	639	1,371	1,860
Totley	3,246	2,834	6,080	7,135
	3,740	3,265	7,005	4,944
	50,111	52,479	112,590	91,326

<u>Parish</u>	<u>New Stipends Quota 1982</u>	<u>New General Quota 1982</u>	<u>Total New Quota 1982</u>	<u>Total Arithmetical Quota 1982</u>
	£	£	£	£
<u>ECCLESFIELD</u>				
Brightside	477	417	894	558
Ecclesfield	3,151	2,751	5,902	4,786
Fir Vale	2,848	2,487	5,335	5,535
Grenoside	2,610	2,279	4,889	5,033
Norwood	955	833	1,788	1,881
Parson Cross	2,514	2,195	4,709	10,622
Pitsmoor	1,400	1,223	2,623	5,086
Shiregreen, St. Hilda	573	500	1,073	1,201
Shiregreen, St. James	1,003	875	1,878	2,810
Wincobank	229	195	424	579
Wordsworth Avenue	923	806	1,729	2,632
	<u>16,683</u>	<u>14,561</u>	<u>31,244</u>	<u>40,723</u>
<u>HALLAM</u>				
Fulwood	21,678	18,924	40,602	39,891
Hillsborough	780	681	1,461	2,261
Owlerton	1,114	973	2,087	5,497
Ranmoor	9,932	8,670	18,602	25,707
St. Mark	4,886	4,266	9,152	13,295
St. Polycarp	1,543	1,348	2,891	2,356
Netherthorpe	684	597	1,281	2,763
Crookes, St. Thomas	4,790	4,182	8,972	24,957
Crookes, St. Timothy	1,385	1,209	2,594	2,878
Stannington	2,738	2,390	5,128	5,038
Wadsley	2,037	1,778	3,815	5,920
Walkley	1,273	1,111	2,384	2,571
	<u>52,840</u>	<u>46,129</u>	<u>98,969</u>	<u>133,134</u>

<u>Parish</u>	<u>New Stipends Quota 1982</u>	<u>New General Quota 1982</u>	<u>Total New Quota 1982</u>	<u>Total Arithmetical Quota 1982</u>
	£	£	£	£
<u>LAUGHTON</u>				
Anston	1,592	1,389	2,981	4,235
Aston	2,610	2,279	4,889	2,202
Dinnington	1,942	1,695	3,637	2,583
Firbeck	1,066	931	1,997	793
Letwell	859	750	1,609	162
Harthill	1,448	1,264	2,712	1,732
Laughton	1,719	1,501	3,220	1,082
Thorpe Salvin	302	264	566	106
Thurcroft	589	514	1,103	789
Todwick	1,401	1,223	2,624	1,759
Ulley	191	167	358	-
Wales	1,305	1,139	2,444	1,781
Woodsetts	1,209	1,056	2,265	1,199
	<u>16,233</u>	<u>14,172</u>	<u>30,405</u>	<u>18,423</u>
<u>ROTHERHAM</u>				
Braithwell	1,050	917	1,967	874
Bramley	1,910	1,667	3,577	804
Brinsworth	2,324	2,029	4,353	4,086
Clifton	668	583	1,251	2,576
Dalton	493	431	924	1,289
Eastwood	891	778	1,669	1,901
Eastwood View	-	-	-	386
Greasbrough	1,512	1,320	2,832	3,698
Herringthorpe	2,817	2,459	5,276	4,888
Hooton Roberts	382	333	715	-
Kimberworth, St. Thomas	1,321	1,153	2,474	1,284
Kimberworth Park	891	778	1,669	1,418
Maltby	4,488	3,918	8,406	5,241
Ferham Park	955	834	1,789	3,081
Rawmarsh	1,910	1,667	3,577	4,169
Rotherham	3,517	3,071	6,588	12,191
Thorpe Hesley	732	639	1,371	1,244
Thrybergh	1,989	1,737	3,726	1,874
Treeton	350	306	656	1,920
Whiston	3,979	3,474	7,453	6,719
Wickersley	3,804	3,321	7,125	3,506
	<u>35,983</u>	<u>31,415</u>	<u>67,398</u>	<u>63,149</u>

Parish	Stipends	Grants	Arbitration	Arbitration
	Quota 1982	Quota 1982	1982	Quota 1982
	£	£	£	£
<u>TANKERSLEY</u>				
Bolsterstone	1,114	973	2,087	3,991
Bradfield	1,989	1,737	3,726	4,060
Chapelton	2,451	2,140	4,591	4,131
Elsecar	843	737	1,580	2,433
Hoyland, St. Andrew	1,050	917	1,967	1,710
Hoyland, St. Peter	1,496	1,306	2,802	2,852
Mortomley	1,496	1,306	2,802	3,155
Oughtibridge	1,289	1,125	2,414	2,797
Stocksbridge	2,864	2,501	5,365	5,616
Tankersley	1,305	1,139	2,444	1,660
Worsbrough St. Luke	716	625	1,341	3,488
" St. Thomas	1,368	1,195	2,563	4,841
" St. Mary	2,801	2,445	5,246	723
Wortley	843	737	1,580	1,148
	21,625	18,883	40,508	42,605
<u>DONCASTER</u>				
Conisbrough	2,753	2,404	5,157	4,625
Denaby Main	525	459	984	564
Edlington	493	431	924	1,369
New Rossington	668	583	1,251	2,623
Rossington	2,308	2,015	4,323	3,058
Sprotborough	3,183	2,779	5,962	4,680
Stainton	2,387	2,084	4,471	97
Tickhill	4,584	4,001	8,585	5,695
Wadworth w Loversall	1,273	1,111	2,384	1,813
	18,174	15,867	34,041	24,524
Balby	1,703	1,487	3,190	5,125
Cantley	4,361	3,807	8,168	2,102
Doncaster Christ Church	2,260	1,973	4,233	5,303
St. George	3,390	2,959	6,349	5,764
Intake	1,337	1,167	2,504	2,660
St. James	907	792	1,699	1,117
St. Mary	2,164	1,890	4,054	5,929
Hexthorpe	1,528	1,334	2,862	3,359
New Cantley	1,958	1,709	3,667	1,812
Warmsworth	2,355	2,056	4,411	3,569
Wheatley Hills	7,067	6,169	13,236	5,182
West Bessacarr				390
	72,030	65,343	141,372	122,242

<u>Parish</u>	<u>New Stipends Quota 1982</u> £	<u>New General Quota 1982</u> £	<u>Total New Quota 1982</u> £	<u>Total Arithmetical Quota 1982</u> £
<u>DONCASTER</u>				
Armthorpe	1,496	1,306	2,802	2,039
Barnby Dun	1,400	1,223	2,623	1,986
Dunscroft	254	222	476	478
Fenwick	95	84	179	-
Hatfield	2,435	2,126	4,561	4,317
Kirk Bramwith	461	403	864	495
Kirk Sandall	2,228	1,945	4,173	2,752
Stainforth	859	750	1,609	1,928
	9,228	8,059	17,287	13,995
Adwick-le-Street	1,241	1,084	2,325	1,639
Arksey	621	542	1,163	1,840
Askern	1,146	1,000	2,146	2,441
Bentley	621	542	1,163	1,633
Burghwallis w Skelbrooke	1,687	1,473	3,160	2,667
Campsall	1,178	1,028	2,206	2,407
Doncaster, St. Leonard	4,966	4,335	9,301	6,659
New Bentley	1,273	1,112	2,385	4,250
Owston	1,910	1,667	3,577	2,465
Woodlands	1,146	1,000	2,146	526
	15,789	13,783	29,572	26,527
<u>SNAITH</u>				
Adlingfleet	79	70	149	-
Airmyn	414	361	775	380
Cowick	430	375	805	778
Eastoft	398	347	745	550
Fishlake	477	417	894	521
Goole	2,546	2,223	4,769	6,911
Hensall	668	584	1,252	735
Hook	621	542	1,163	954
Moorends	859	750	1,609	1,662
Pollington w Balne	859	750	1,609	1,220
Rawcliffe	2,323	2,029	4,352	1,731
Snaith	971	848	1,819	1,751
Swinfleet	557	486	1,043	1,018
Sykehouse	430	375	805	295
Thorne	2,275	1,987	4,262	3,308
Whitgift	302	264	566	415
	14,209	12,408	26,617	22,229

Parish	Stipends	New	Total	Total
	Quota 1982	General Quota 1982	New Quota 1982	With this Quota 1982
	£	£	£	£
<u>WATH</u>				
Ardsley	2,244	1,959	4,203	5,046
Barnburgh	1,225	1,070	2,295	823
Bolton-on-Dearne	1,162	1,014	2,176	1,258
Brampton Bierlow	1,783	1,556	3,339	4,274
Brodsworth	557	486	1,043	1,131
Darfield	1,066	931	1,997	5,182
Frickley	350	306	656	-
Goldthorpe	1,400	1,223	2,623	1,765
Hickleton	397	347	744	-
High Melton	955	834	1,789	315
Hooton Pagnell	732	639	1,371	695
Kilnhurst	859	750	1,609	2,159
Marr	207	181	388	-
Mexborough	1,894	1,653	3,547	3,775
Swinton	1,543	1,348	2,891	4,674
Thurnscoe, St. Helen	1,241	1,084	2,325	1,831
" St. Hilda	891	778	1,669	1,742
Wath	3,931	3,432	7,363	4,670
Wentworth	1,527	1,334	2,861	1,685
Wombwell	1,846	1,612	3,458	6,355
	<u>25,810</u>	<u>22,537</u>	<u>48,347</u>	<u>47,381</u>
ATTERCLIFFE	18,333	16,006	34,339	29,398
ECCLESALL	60,111	52,479	112,590	91,326
ECCLESFIELD	16,683	14,561	31,244	40,723
HALLAM	52,840	46,129	98,969	133,134
LAUGHTON	16,233	14,172	30,405	18,423
ROTHERHAM	35,983	31,415	67,398	63,149
TANKERSLEY	21,625	18,883	40,508	42,605
DONCASTER 1	18,174	15,867	34,041	24,524
2	29,030	25,343	54,373	42,305
3	9,228	8,059	17,287	13,995
4	15,789	13,783	29,572	26,527
SNAITH	14,209	12,408	26,617	22,229
WATH	25,810	22,537	48,347	47,381
	<u>334,048</u>	<u>291,642</u>	<u>625,690</u>	<u>595,726</u>

APPENDIX 15

General Synod Fund Estimates of Expenditure 1984

Details of the Estimates of Expenditure 1984

	Estimates			Expenditure 1982 £
	1984 £	1983 £	1982 £	
(a) Training for Ministry				
(i) Limitation training grants	3,200,000	2,950,000	2,200,000	2,129,688
(ii) Establishment of theological colleges				5,000
Income	17,000	17,000	5,000	(43,718)
Income from donations, interest, and trusts	(35,000)	(40,000)	(57,000)	138,030
Grants (from) to reserve	(279,000)	(25,000)	81,000	2,229,000
Foundation training (net)	2,903,000	2,902,000	2,229,000	330,196
(iii) Training grants	530,000	585,000	264,000	(39,196)
(iv) Grants (from) to reserve	(214,000)	165,000	27,000	291,000
(v) Lay training (net)	316,000	750,000	291,000	2,520,000
	3,219,000	3,652,000	2,520,000	
(b) Lay Training				
(i) Lay training (net)				44,000
(ii) Lay training (net)				44,000
(c) Lay Training				
(i) Lay training (net)				241,105
(ii) Lay training (net)				11,302
(iii) Lay training (net)				7,452
(iv) Lay training (net)				5,340
(v) Lay training (net)				8,313
(vi) Lay training (net)				881
(vii) Lay training (net)				2,456
(viii) Lay training (net)				13,991
(ix) Lay training (net)				600
(x) Lay training (net)				600
(xi) Lay training (net)				2,500
(xii) Lay training (net)				6,306
(xiii) Lay training (net)				17,539
(xiv) Lay training (net)				13,682
(xv) Lay training (net)				4,573
(xvi) Lay training (net)				(5,440)
(xvii) Lay training (net)				330,600
(xviii) Lay training (net)				65,700
(xix) Lay training (net)				396,300
(d) Establishment Charges				
(i) Establishment Charges				
(i) Establishment Charges				
(ii) Establishment Charges				
(iii) Establishment Charges				
(iv) Establishment Charges				
(v) Establishment Charges				
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(xlii) Establishment Charges				
(xliiii) Establishment Charges				
(xliv) Establishment Charges				
(xlv) Establishment Charges				
(xlvi) Establishment Charges				
(xlvii) Establishment Charges				
(xlviii) Establishment Charges				
(xlvix) Establishment Charges				
(xl) Establishment Charges				

Note 1

(a) Lay Training

(b) Lay Training

(i)

Details of the Estimates of Expenditure 1984

	Estimates			Expenditure 1982 £
	1984 £	1983 £	1982 £	
(ii) Church Information Office				
Staff costs	140,000	135,000	119,400	113,477
Printing and stationery	6,000	6,000	6,000	5,541
Postage	3,100	3,000	2,700	2,607
Staff expenses	4,300	4,100	3,500	3,476
Members' expenses	2,400	2,200	2,000	2,032
Conferences	1,000	1,000	500	57
Sundry	650	600	400	805
Publications	2,500	1,750	1,500	(646)
Telex	1,800	1,300	800	1,558
Pictorial publicity	1,500	700	700	1,039
Broadcasting studio unit	1,700	1,600	1,000	700
Television courses	1,700	1,600	1,400	1,022
Enquiry Centre Computer Terminal	2,000	2,000	—	—
	168,650	160,850	139,900	131,664
Share of Establishment Charges	43,400	41,300	38,000	38,000
	212,050	202,150	177,900	169,664
(iii) Central Board of Finance				
Staff costs	296,000	289,800	256,600	227,863
Printing and stationery	8,500	8,500	7,700	7,650
Postage	2,350	2,000	1,800	2,025
Staff expenses	2,500	2,800	2,000	2,125
Members' expenses	5,600	5,300	4,800	6,478
Conferences	3,000	3,000	3,000	1,624
Sundry	650	650	600	1,518
Publications	2,800	2,700	2,400	2,120
Audit, legal and other fees	4,500	4,000	3,500	3,824
	325,900	318,750	282,400	255,253
Less: Expenses borne by other funds	(4,200)	(4,200)	(4,000)	(4,103)
	321,700	314,550	278,400	251,150
Share of Establishment Charges	70,300	66,100	60,100	60,100
	392,000	380,650	338,500	311,250
(iv) Central Board of Finance — Stewardship and Statistics Department				
Staff costs	116,500	112,500	100,800	94,028
Printing and stationery	3,100	3,000	2,700	2,923
Postage	2,400	2,300	2,100	2,100
Staff expenses	500	550	500	150
Members' expenses	850	800	800	725
Conferences	4,000	3,500	3,000	1,551
Training Courses	500	—	—	—
Sundry	100	150	100	22
Publications	1,000	100	100	(268)
Reserve for Parochial Returns	3,400	3,200	2,900	2,900
	132,350	126,100	113,000	104,131
Share of Establishment Charges	40,600	38,900	35,100	15,100
	172,950	165,000	148,100	119,231

(ii)

(iii)

(iv)

Details of the Estimates of Expenditure 1984

	Estimates			Expenditure 1982 £
	1984 £	1983 £	1982 £	
Board of Finance —				
Church Department	53,800	51,500	46,600	45,552
Sundry	6,500	6,900	6,500	5,008
Printing and stationery	1,900	1,900	1,500	1,307
Postage	1,000	1,000	1,000	681
Members' expenses	400	500	176	400
Subscriptions	500	400	300	233
Sundry	500	100	50	92
Total	3,000	5,000	3,000	1,526
Less: Items	(1,000)	(1,000)	—	(368)
Total	66,600	66,300	59,600	54,207
Share of Establishment Charges	10,900	21,400	20,000	20,000
Total	77,500	87,700	79,600	74,207
Church Bookshop	53,000	50,200	43,500	42,938
Printing and stationery	1,900	1,800	1,600	1,236
Postage	2,500	2,600	2,600	1,852
Sundry	200	200	200	88
Sundry	770	650	500	607
Total	4,600	2,000	2,000	2,000
Total	62,970	57,450	50,400	48,721
Share of Establishment Charges	16,900	8,100	7,000	7,000
Total	79,870	65,550	57,400	55,721
Less: profit on sales	(55,000)	(57,450)	(47,000)	(32,535)
Total	24,870	8,100	10,400	23,186
Total	102,370	95,800	90,000	97,393
Establishment Charges	100,800	92,700	76,300	75,134
Costs for common services	354,400	341,000	331,500	332,001
Phone charges	36,800	36,800	32,000	28,926
Furniture and equipment	51,000	38,000	27,500	30,739
Communication charges	27,300	25,200	19,100	20,472
Sundry	—	—	—	(1,407)
Total	570,300	533,700	486,400	485,865
Less: amount received between Boards and Councils	(570,300)	(533,700)	(486,400)	(486,400)
Total	1,425,220	1,285,500	1,150,800	(535)

(v)

(vi)

Vote 2

Details of the Estimates of Expenditure 1984

	Estimates			Expenditure 1982 £
	1984 £	1983 £	1982 £	
Advisory Committees, Permanent Councils and Commissions				
Ministry	354,600	318,800	270,800	257,554
Staff costs	9,750	8,900	7,750	8,593
Printing and stationery	5,730	5,250	4,750	4,850
Postage	7,700	7,000	5,600	6,256
Staff expenses	11,210	9,300	7,500	9,713
Members' expenses	6,690	4,750	3,200	1,515
Conferences	300	300	300	153
Sundry	7,250	7,000	8,000	3,865
Publications and free literature	27,000	26,300	28,500	23,397
Selection Conferences	10,000	9,800	10,500	8,368
Vocations Advisory Work	4,000	4,000	5,600	3,214
Medical examinations	6,000	—	—	—
Research projects	450,230	401,400	352,500	327,478
Total	91,100	88,000	79,200	79,200
Share of Establishment Charges	541,330	489,400	431,700	406,678
Total	250,000	245,100	212,300	200,924
Staff costs	10,300	9,900	9,000	9,264
Printing and stationery	4,100	3,900	3,500	3,513
Postage	10,500	10,000	9,000	7,411
Staff expenses	7,700	7,200	6,500	6,349
Members' expenses	10,000	9,700	8,700	8,304
Consultations and Special Meetings	2,700	2,500	2,200	1,993
Subscriptions	2,300	—	—	—
Church of England Young People's Assembly	100	150	—	89
Sundry	—	—	1,000	5,589
Publications	—	—	3,800	3,800
Legal services	302,150	292,650	256,000	247,216
Share of Establishment Charges	77,300	73,400	66,300	66,300
Total	379,450	366,050	322,300	313,536
Grant from Department of Education and Science	(30,500)	(26,500)	(25,000)	(26,701)
Total	348,950	339,550	297,300	286,835

(i)

(ii)

Details of the Estimates of Expenditure 1984

	Estimates			Expenditure 1982 £
	1984 £	1983 £	1982 £	
care of the Aged and Young				
Staff costs	138,000	133,500	122,300	102,206
Printing and stationery	4,300	4,200	3,650	3,409
Postage	1,570	1,250	1,250	1,015
Staff expenses	4,400	4,200	3,750	3,273
Members' expenses	4,050	3,900	3,500	3,280
Conferences	630	600	300	255
Sundry	280	200	180	230
Publications	550	500	520	232
Share of Establishment Charges	2,600	1,500	2,250	2,206
Church conversions	2,600	1,500	1,500	1,630
Other help	3,080	2,950	2,650	2,650
Share of Establishment Charges	162,060	154,600	141,850	120,386
	259,800	37,500	34,600	34,600
	201,860	192,100	176,450	154,986
care for Social Responsibility				
Staff costs	197,800	176,800	159,800	153,721
Printing and stationery	9,250	7,150	6,160	7,056
Postage	2,600	2,600	2,600	2,395
Staff expenses	6,600	6,100	5,320	5,164
Members' expenses	7,470	7,250	6,240	6,649
Conferences	1,020	1,000	830	700
Sundry	1,150	2,050	1,750	1,186
Publications	210	200	180	217
Church conversions	3,100	2,400	2,180	135
Income for Race relations project	(13,000)	(21,800)	(19,800)	(16,044)
Share of Establishment Charges	216,200	183,650	165,300	161,179
	45,700	43,700	39,800	39,800
	261,900	227,350	205,100	200,979
care for the Care of Churches				
Staff costs	131,800	124,400	110,300	105,327
Printing and stationery	5,300	5,100	5,700	4,774
Postage	2,450	2,050	1,700	2,041
Staff expenses	5,950	5,500	4,900	4,992
Members' expenses	6,050	5,500	4,450	4,581
Conferences	500	500	550	421
Sundry	(100)	750	550	814
Publications	2,300	1,150	1,050	1,090
Church conversions	2,300	2,100	1,300	1,115
Income for Race relations project	155,550	147,050	130,500	125,155
Share of Establishment Charges	28,700	27,000	26,000	26,000
	184,250	174,050	156,500	151,155

(iii)

(iv)

(v)

Details of the Estimates of Expenditure 1984

	Estimates			Expenditure 1982 £
	1984 £	1983 £	1982 £	
(vi) Council for the Deaf				
Staff costs	22,400	21,500	20,000	18,373
Printing and stationery	670	640	580	584
Postage	430	400	370	359
Staff expenses	6,700	4,300	3,900	4,252
Members' expenses	1,300	800	700	603
Conferences	—	200	—	279
Sundry	100	60	50	116
Publications	550	500	500	500
Share of Establishment Charges	32,150	28,400	26,100	25,266
	6,400	6,200	5,700	5,700
	38,550	34,600	31,800	30,966
(vii) Hospital Chaplaincies Council				
Staff costs	47,900	36,000	32,000	30,956
Printing and stationery	1,100	825	750	918
Postage	600	550	450	480
Staff expenses	1,000	925	825	879
Members' expenses	850	700	600	643
Conferences	350	350	375	—
Sundry	150	150	200	163
Publications	—	150	150	(46)
Joint Committee for Hospital Chaplaincies	200	300	300	181
Training Courses for Ordinands	750	750	—	—
Training Courses for Chaplains*	—	—	9,500	10,378
Share of Establishment Charges	52,900	40,700	45,150	44,552
	10,500	9,800	8,900	8,900
	63,400	50,500	54,050	53,452
Income for training including contribution from DHSS	—	—	(10,750)	(10,341)
	63,400	50,500	43,300	43,111
	1,640,240	1,507,550	1,342,150	1,274,710
Vote 4 Grants and Provisions				
Clergymen returning from overseas	16,000	9,000	14,000	14,000
Chaplaincy work in Modern Universities and Polytechnics	17,700	17,000	10,000	10,000
Legal Aid Fund	3,000	2,000	1,500	1,500
	36,700	28,000	25,500	25,500

(vii)

Vote 3

Vote 4

*From 1983 the cost of training courses for chaplains, which will be wholly offset by income, is omitted from the Estimates.

Details of the Estimates of Expenditure 1984

	Estimates			Expenditure
	1984	1983	1982	
Vote 5				
Anglican Activities	94,000	75,000	60,000	58,552
Anglican Consultative Council	20,000	20,000	10,000	10,000
World Council of Churches	12,500	11,600	11,600	11,600
World Mission	126,500	106,600	81,600	80,152
Vote 6				
General Activities	149,300	124,000	103,500	103,500
General Council of Churches	16,450	11,700	9,200	9,200
World Council of Churches	62,000	56,000	52,000	52,000
World Commission for Church and Society	8,000	7,300	6,600	6,600
World Council of Churches	—	—	3,000	3,000
World Council of Churches	4,100	3,700	3,350	3,350
World Council of Churches	—	5,000	6,000	6,000
World Council of Churches	2,000	1,750	—	—
World Council of Churches	12,350	13,000	8,000	8,000
Totals Votes 1-6	9,701,860	8,802,100	5,355,700	5,249,315
Vote 7				
General	3,219,000	3,652,000	2,520,000	2,520,000
General	2,704,860	2,276,100	2,041,700	2,055,700
General	5,623,860	5,928,100	4,561,700	4,575,700
General	150,000	215,000	215,000	215,000
General	259,000	259,000	259,000	259,000
General	105,000	105,000	150,000	150,000
General	50,000	65,000	—	—
General	10,000	16,000	20,000	31,938
General	6,000	—	—	7,919
Totals	9,701,860	8,802,100	5,355,700	5,249,315

Analysis of Estimates of Expenditure 1984

Central Services Departments, Advisory Committees, Permanent Councils and Commissions

Items	Staff Costs	Printing & Stationery	Postage	Staff Expenses	Members' Expenses	Conferences	Subscriptions	Sundries	Publications	Other Items	Share of Establishment Charges	Totals
2. Synod and Commissions	366,100	14,630	9,070	8,820	11,280	1,400	—	1,000	45,200	23,600	88,700	545,850
3. Information Office	140,000	6,000	3,100	2,400	2,400	1,000	—	650	2,500	8,700	—	212,050
4. Board of Finance	296,000	8,500	2,350	2,500	5,600	3,000	—	650	2,800	4,500	70,300	392,000
5. Secretariat and Statistics	116,500	3,100	2,400	500	850	4,000	—	100	1,000	3,900	40,600	172,950
6. Encouraging	106,800	8,400	4,400	1,200	400	—	500	1,270	2,000	4,600	27,800	102,370
7. M	354,600	9,750	5,730	7,700	11,210	6,690	—	300	7,250	47,000	91,100	541,330
8. Department of Education	250,000	10,300	4,100	10,500	7,700	10,000	2,700	100	—	6,750	77,300	348,950
9. Department for Mission & Unity	138,000	4,300	1,570	4,400	4,050	630	280	550	2,600	5,680	39,800	201,860
10. Department for Social Responsibility	197,800	9,250	2,600	6,600	7,470	1,020	1,150	210	3,100	—	45,700	261,900
11. Department for the Care of Churches	131,800	5,300	2,450	5,950	6,050	—	—	500	—	3,600	28,700	184,250
12. Department for the Deal	22,400	670	430	6,700	1,300	—	—	100	—	—	6,400	38,550
13. Department for the Anglican Council	47,900	1,100	600	1,000	850	350	—	150	—	950	10,500	63,400
14. Department for the Anglican Council	100,800	—	—	—	—	—	—	—	—	—	—	—
Totals	2,268,700	81,300	38,800	60,170	59,160	28,090	4,630	5,580	66,900	578,780	(126,650)	3,065,460

APPENDIX 16

General Synod Fund 1981 Estimates of Expenditure
using Different Vote Characteristics

		1 9 8 1	
<u>General Ministry</u>			
Central Fund for Ordination Candidates Deaconesses and Lay Workers Training	VOTE 1	1,700,000 225,000	1,925,000
<u>Vote 2</u>			
Service of Loans			
Theological Colleges	VOTE 2	44,000	44,000
<u>Vote 3</u>			
<u>Central Services Departments</u>			
The Convocations, General Synod and Standing Committees and Commissions		302,940	
Church Information Office		125,540	
Central Board of Finance (including Statistics)		361,130	
Central Board of Finance Publishing/ Bookshop		65,020	
Establishment Charges	VOTE 3	444,270	1,298,900
<u>Vote 4</u>			
<u>Advisory Committees, Permanent Councils and Commissions of the General Synod</u>			
A.C.C.M.		321,040	
Board of Education		225,660	
Board for Mission and Unity		134,840	
Board for Social Responsibility		153,910	
Council for the Care of Churches		117,140	
Council for the Deaf		24,400	
Hospital Chaplaincies Council	VOTE 4	33,870	1,010,860
<u>Vote 5</u>			
<u>Grants and Provisions</u>			
*Deaconesses and Lay Workers Retirement Accommodation		27,000	
*Clergy Returning from Overseas		8,000	
*Chaplaincy Work in Modern Universities and Polytechnics		14,000	
*Legal Aid Fund	VOTE 5	10,000	59,000

(* see footnote on next page)

Vote 6
Partnership Activities

- *Anglican Consultative Council
- *Brethren Conference
- *Partners in Mission Consultation
- *Partnership for World Mission

VOTE 6

48,875
6,000
6,250
9,715

70,840

Vote 7
Ecumenical Activities

- *British Council of Churches
- *Conference of European Churches
- *World Council of Churches
- *Brussels Ecumenical Centre
- *Nationwide Initiative in Evangelism
- *Churches' Commission on Overseas Students
- *National Ecumenical Agency in Further Education
- *One World Week
- *Expenses of Representatives

VOTE 7

90,000
7,000
45,000
5,000
2,250
3,000
7,000
1,000
8,000

168,250

£4,576,850

To be financed by:-

Apportionment on the Dioceses

£3,893,850

Subventions:

Corporation of the Church House

General Grant

200,000

Grant towards rent

259,000

Central Church Fund

150,000

Contribution from Royalties on Alternative Services

6,000

Other Income

-

Transfer from General Synod Fund Reserve

68,000

683,000

£4,576,850

Footnote: The budget allocations marked with an asterisk in Votes 5, 6 and 7 are specifically appropriated and virement between them is not possible. Virement will be possible between the budget allocations within Votes 1, 3 and 4 but not between those Votes.

		1981
	<u>Part I - Training for Ministry</u>	
i	Central Fund for Ordination Candidates	1,700,000
ii	Deaconesses and Lay Workers Training	225,000
	<u>Part II - General Fund Fund</u>	
	<u>A. Service of Loans</u>	
A i	Theological Colleges	44,00
	<u>B. Personnel Grants</u>	
	<u>Deaconesses and Lay Workers</u>	
B i	Retirement Accommodation	27,000
B ii	Clergymen Returning from Overseas	8,000
	<u>C. Central Services</u>	
C i	Convocations, General Synod and Standing Committees, Councils and Commissions	302,940
C ii	Church Information Office	125,540
C iii	A.C.C.M.	321,040
C iv	Board of Education	225,660
C v	Board for Mission and Unity	134,940
C vi	Board for Social Responsibility	153,910
C vii	Council for Places of Worship	117,140
C viii	Council for the Deaf	24,400
C ix	Hospital Chaplaincies Council	33,370
C x	Central Board of Finance	277,190
C xi	Central Board of Finance Statistics Dept.	83,940
C xii	Central Board of Finance Publishing Dept.	65,020
C xiii	Establishment Charges	444,270
	<u>D. Grants and Provisions</u>	
	<u>Standing Committee</u>	
	<u>Anglican Communion</u>	
D i	Anglican Consultative Council	48,875
D ii	Lambeth Conference	6,000

Special Funds

D iii	British Council of Churches	90,000
D iv	Confederation of European Churches	7,000
D v	World Council of Churches	45,000
D vi	Evangelical Theological Centre	5,000
D vii	Ecumenical Initiative in Evangelism	2,250
D viii	Churches' Commission on Overseas Students	3,000
D ix	Partners in Mission Consultation	6,250

General Synod

D x	Legal Aid Fund	10,000
-----	----------------	--------

Board of Education

D xi	Chaplaincy Work in Modern Universities and Polytechnics	14,000
D xii	National Ecumenical Agency in Further Education	7,000

Board for Mission and Unity

D xiii	Expenses of Representatives	8,000
D xiv	Partnership for World Mission	9,715

Board for Social Responsibility

D xv	One World Week	1,000
------	----------------	-------

£4,576,850

Subventions

Corporation of the Church House	
General Grant	(200,000)
Grant towards Rent	(259,000)
Central Church Fund	(150,000)
Contributions from Royalties on Alternative Services	
	(6,000)
Transfer (from)/to General Synod Fund Reserve	(68,000)

£3,893,850

APPENDIX 17

Central Board of Finance 1982 Annual Accounts

General Synod Fund

SUMMARY OF INCOME AND EXPENDITURE
for year to 31st December 1982

	Estimates for 1982 £	Actual 1982 £	Actual 1981 £
Income for Ministry (Grants, legacies and interest from deposits and trusts, etc.) Net Contributions	57,000 <u>2,520,000</u> 2,577,000	43,724 <u>2,520,000</u> 2,563,724	50,726 <u>1,925,000</u> 1,975,726
General Fund Reserves Funds allocated for specific purposes	2,041,700 — —	2,041,700 14,000 —	1,941,240 — —
Other Funds: Legacy Capital Account Net Funds held by Boards and Councils for specific purposes	215,000 259,000 150,000 20,000 <u>£5,262,700</u>	215,000 259,000 150,000 31,938 7,919 <u>£5,283,281</u>	215,000 — 150,000 109,947 2,242 <u>£4,394,155</u>
TOTAL Income over Expenditure	2,469,000 108,000 <u>2,577,000</u>	2,464,890 98,834 <u>2,563,724</u>	1,940,719 35,007 <u>1,975,726</u>
General Fund of Loans Services Departments and Commissions of the Synod and Provisions for Activities Special Activities	Vote 1 Vote 2 Vote 3 Vote 4 Vote 5 Vote 6 Vote 7	44,000 1,150,800 1,272,065 25,500 81,600 191,650 (150,000)	44,000 975,635 941,312 59,000 69,930 168,250 160,302
Income over Expenditure added to Reserve	<u>£5,262,700</u>	<u>£5,283,281</u>	<u>£4,394,155</u>

General Synod Fund

BALANCE SHEET
at 31st December 1982

	1982 £	1981 £
ACCUMULATED FUNDS		
Funds arising from Diocesan Contributions and Grants: Training for Ministry	548,990	450,156
General Fund Reserves Fund allocated for specific purposes	544,285 274,605 818,890	554,043 221,030 775,073
Other Funds: Legacy Capital Account Net Funds held by Boards and Councils for specific purposes	12,339 231,706 244,045 <u>£1,611,925</u>	12,339 205,459 217,798 <u>£1,443,027</u>
REPRESENTED BY		
Funds Arising from Diocesan Contributions and Grants: Training for Ministry Net Current Assets	548,990	450,156
General Fund Expenditure in connection with office accommodation and equipment Net Current Assets	83,653 735,237 818,890	74,773 700,300 775,073
Other Funds: Investments at Cost (Market Value £67,076 - 1981 £55,651) Deposit with Central Church Fund Cash in Central Board's Deposit Fund	29,494 39,985 174,566 244,045 <u>£1,611,925</u>	39,494 25,002 163,302 217,798 <u>£1,443,027</u>

† JOHN BATH & WILKES, Vice-Chairman
J. K. BRADSHAW, Deputy Vice Chairman
T. M. ROBINSON, Secretary
20th May 1983

General Synod Fund

Notes to the Accounts

Accounts of the General Synod Fund show how contributions from dioceses have been administered both for Training for Ministry and for other purposes included in the General Synod Budget. Details of expenditure for 1982 will be found in the General Synod Budget of Expenditure for 1984.

TRAINING FOR MINISTRY

	Balance 1.1.82 £	Add Amounts Received During Year £	Less Grants Paid During Year £	Balance 31.12.82 £
Central Fund for Ordination Candidates	438,176	2,272,718	2,134,688	576,206
Ordination Bursaries for Male Clergy and Female Workers	11,980	291,006	330,202	(27,216)
	<u>£450,156</u>	<u>£2,563,724</u>	<u>£2,464,890</u>	<u>£548,990</u>

The contingent liability in respect of those candidates who on 31st December had either started their training or had been selected for training and are either in college, or may later require, assistance from Church Funds. It is not possible to estimate the amount of the liability, which will be met from the income of future years.

INCOME AND EXPENDITURE ACCOUNT

	1982 £	1981 £
Balance 1st January	554,043	393,741
(Deficit)/Surplus for year per Account	(9,758)	160,302
Balance 31st December	<u>£544,285</u>	<u>£554,043</u>

General Synod Fund

Notes to the Accounts (continued)

	Balance 1.1.82 £	Transferred during year To £	From £	Balance 31.12.82 £
3. FUNDS ALLOCATED FOR SPECIFIC PURPOSES				
Lambeth Conference Expenses	28,741	17,539	—	46,280
Staff Pension Funds	142,708	87,732	51,331	179,109
Dilapidations & repairs	8,444	1,500	1,581	8,363
Renewal of office equipment	5,100	10,421	11,856	3,665
Legal Aid Fund	7,837	1,500	4,371	4,966
Chaplaincy work in Modern Universities and Polytechnics	6,582	10,000	14,768	1,814
Expenses of Representatives of BCC and WCC	8,731	8,000	5,785	10,946
Clergy returning from overseas	4,223	14,000	14,448	3,775
Ecclesiastical Jurisdiction Measure	3,101	—	—	3,101
Sundry	5,563	7,023	—	12,586
	<u>£221,030</u>	<u>£157,715</u>	<u>£104,140</u>	<u>£274,605</u>

4. NET FUNDS HELD BY GENERAL SYNOD BOARDS AND COUNCILS FOR SPECIFIC PURPOSES

	1982 £	1981 £
Church Information Office	1,549	1,710
ACCM	2,490	2,638
Board of Education	13,450	6,830
Board for Social Responsibility	33,517	28,342
Council for the Care of Churches	166,674	153,140
Council for the Deaf	2,855	3,060
Hospital Chaplaincies Council	2,693	2,572
General Synod	4,568	3,599
Sundry	3,910	3,568
	<u>£231,706</u>	<u>£205,459</u>

5. CURRENT ASSETS LESS CURRENT LIABILITIES — Training for Ministry

Debtors	92	2,435
Diocesan contributions in respect of 1982 received in 1983	176,014	155,530
Deposit with Central Church Fund	373,393	293,311
	549,499	451,276
Less: Creditors	509	1,120
Net Current Assets	<u>£548,990</u>	<u>£450,156</u>

General Synod Fund

Notes to the Accounts (continued)

EXPENDITURE IN CONNECTION WITH:

	1982 £	1981 £
Office Accommodation	14,726	14,726
<i>Add:</i> Expenditure during year	10,520	—
	<u>25,246</u>	<u>14,726</u>
Less: Accumulated depreciation	14,000	12,000
	<u>11,246</u>	<u>2,726</u>
Office Equipment	87,560	87,560
<i>Add:</i> Net expenditure during year	12,466	—
	<u>100,026</u>	<u>87,560</u>
Less: Accumulated depreciation	27,619	15,513
	<u>72,407</u>	<u>72,047</u>
	<u>£83,653</u>	<u>£74,773</u>

CURRENT ASSETS LESS CURRENT LIABILITIES - General Fund

Current Assets:		
Sundry Loans	43,852	41,302
Stock of Publications and work in progress at or under cost	95,368	97,812
Debtors — Publications	30,009	18,815
Other Debtors and prepayments	52,317	39,701
Diocesan Contributions in respect of 1982 received in 1983	151,925	152,012
Deposit with Central Church Fund	378,115	403,407
Cash in Central Board's Deposit Fund	179,108	142,708
Cash in hand	634	275
	<u>931,328</u>	<u>896,032</u>

Current Liabilities:

Creditors — Publications	73,760	60,792
Other Creditors	122,331	134,940
	<u>196,091</u>	<u>195,732</u>
Current Assets	<u>£735,237</u>	<u>£700,300</u>

NOTES

Diocesan Contributions in Central Board's Fixed Interest	8,000	8,000
Diocesan Contributions in Central Board's Investment	19,065	—
Diocesan Contributions in Central Board's Investment	19,065	—
Diocesan Contributions in Central Board's Investment	155,581	1981 £46,564
Diocesan Contributions in Central Board's Investment	£2,430	1981 £2,205
Diocesan Contributions in Central Board's Investment	167,076	£55,651
	<u>£29,494</u>	<u>£29,494</u>

Diocesan Contributions for 1982

Dioceses	APPORTIONMENTS		Percentage Received
	Training for Ministry	General Synod Fund	
1 Bath and Wells	£ 68,670	£ 55,710	100.00
2 Birmingham	50,900	40,360	100.00
3 Blackburn	70,720	56,750	100.00
4 Bradford	30,390	23,630	100.00
5 Bristol	42,820	34,760	100.00
6 Canterbury	58,190	47,500	100.00
7 Carlisle	42,640	33,910	100.00
8 Chelmsford	98,700	80,360	100.00
9 Chester	79,230	64,250	100.00
10 Chichester	105,130	85,740	100.00
11 Coventry	41,080	33,270	100.00
12 Derby	43,110	34,960	100.00
13 Durham	55,830	44,400	100.00
14 Ely	31,680	25,790	100.00
15 Exeter	72,380	58,370	100.00
16 Gloucester	47,010	38,220	100.00
17 Guildford	59,880	48,930	100.00
18 Hereford	25,370	20,520	100.00
19 Leicester	41,840	34,000	100.00
20 Lichfield	97,790	79,400	100.00
21 Lincoln	45,620	36,920	100.00
22 Liverpool	66,300	53,540	100.00
23 London	150,190	122,790	100.00
24 Manchester	84,050	67,840	100.00
25 Newcastle	41,540	33,420	100.00
26 Norwich	44,780	36,340	100.00
27 Oxford	119,300	97,240	100.00
28 Peterborough	42,310	34,510	100.00
29 Portsmouth	31,400	25,520	100.00
30 Ripon	40,450	32,610	100.00
31 Rochester	69,840	56,820	100.00
32 St. Albans	77,490	63,270	100.00
33 St. Edmundsbury & Ipswich	39,180	31,860	100.00
34 Salisbury	59,100	48,070	100.00
35 Sheffield	38,880	31,390	100.00
36 Sodor & Man	5,390	3,720	100.00
37 Southwark	109,140	89,340	100.00
38 Southwell	47,070	38,330	100.00
39 Truro	28,770	23,100	100.00
40 Wakefield	42,080	34,000	100.00
41 Winchester	60,630	48,940	100.00
42 Worcester	36,980	29,980	100.00
43 York	69,520	55,950	100.00
44 Europe	6,630	5,370	100.00
TOTALS	2,520,000	2,041,700	100.00

Training for the Ministry Fund

Statements of Funds at 31st December 1982

	1982	1981
	£	£
THEOLOGICAL COLLEGES		
Balance 1st January	24,267	19,267
Add: Transferred from Central Fund for Ordination Candidates	218,951	213,892
Interest on loans	<u>243,218</u>	<u>233,159</u>
Less: Grant to Salisbury and Wells College		
Balance at 31st December	<u>16,739</u>	<u>12,739</u>
THEOLOGICAL COLLEGES		
Balance at 31st December	<u>7,528</u>	<u>6,528</u>
THEOLOGICAL COLLEGES		
Balance at 31st December	24,267	19,267
DEPOSIT FUNDS		
Deposit with Central Church Fund	204,970	205,846
Cash in Central Board's Deposit Fund	8,730	8,036
Debtors	<u>5,266</u>	<u>30</u>
Less Creditors	<u>218,966</u>	<u>213,912</u>
	15	20
	<u>218,951</u>	<u>213,892</u>
	<u>£243,218</u>	<u>£233,159</u>

GEOFFREY BATH & WELLS, Vice-Chairman
 G. BRADSHAW, Deputy Vice-Chairman
 A. J. THOMPSON, Secretary
 May 1983

Training for the Ministry Fund

Notes to the Accounts

The fund consists of a number of separately earmarked accounts and funds all of which are concerned with the cost of training for the Ordained Ministry.

	1982	1981
	£	£
1. THEOLOGICAL COLLEGES RESERVE FUND		
Balance 1st January	19,267	19,974
Add: Transferred from Central Fund for Ordination Candidates	5,000	2,000
Interest on loans	<u>24,267</u>	<u>22,792</u>
Less: Grant to Salisbury and Wells College		
Balance at 31st December	<u>£24,267</u>	<u>£19,267</u>

2. EARMARKED FUNDS

	Balance	Amounts received during year	Grants etc. paid during year	Balance
	£	£	£	£
1.1.82	1.1.82			31.12.82
Hymus Ancient & Modern Bursary Fund	3,602	395	—	3,997
Train-a-Priest Fund	3,273	206	—	3,479
Archbishop's Family Allowance Fund	134,286	114,210	107,211	141,285*
Legacies Fund for Family Allowances	12,023	10,500	15,519	7,004*
Yapp Charitable Trust	52,629	8,923	4,691	56,861
Harrison Foundation	1,187	125	85	1,227
Sundry Funds	1,714	—	1,714	—
	5,178	405	485	5,098
	<u>£213,892</u>	<u>£134,764</u>	<u>£129,705</u>	<u>£218,951</u>

* Note

These balances in hand at 31st December 1982 are already committed to providing family allowances to named married ordinands for the whole of the remaining period of their training.

Church Colleges of Education Capital Fund

Schemes I, II & III

	1982	1981
	£	£
For capital expenditure on buildings	2,923,129	2,923,129
Less: Grants repaid or written off	1,334,274	1,329,274
	<u>1,588,855</u>	<u>1,593,855</u>
For cost of acquisition of land or buildings (vested in the Central Board of Finance) and subsequent expenditure thereon	993,173	993,173
Less: outstanding grants to Colleges	2,582,028	2,587,028
	<u>625,266</u>	<u>556,430</u>
Net Current Assets	<u>£3,207,294</u>	<u>£3,143,458</u>
Contributions from Colleges and others	501,712	501,712
Deponent Gifts Fund	428,028	428,028
General Reserve	1,857,450	1,857,450
Income and Expenditure Account	420,104	356,268
	<u>£3,207,294</u>	<u>£3,143,458</u>

JOHN BATH & WILLS, *Vice-Chairman*
 P. P. VOSHAW, *Deputy Vice-Chairman*
 W. JOHNSON, *Secretary*
 May 1983

Church Colleges of Education Capital Fund

Notes to the Accounts

The cost of financing the General Synod's share of the expansion programmes in the post-war period of the Church Colleges of Education was met from this fund, mainly from loans, which were made by the Church Commissioners at the time the expansion work was carried out. The repayment of these loans was serviced by means of an annual grant from the General Synod Fund. Repayment has now been completed and therefore no further grants will be required.

- GRANTS TO COLLEGES**
 The Board reserves the right to recover in whole or in part, grants relating to properties which cease to be used for the purposes of Church Colleges of Education. In 1982 grants repayable totalled NIL (1981 — £210,863).
- CURRENT ASSETS LESS CURRENT LIABILITIES**

Current Assets:	1982	1981
Deposits with Central Church Fund	£ 575,266	£ 555,934
Debtors	—	500
Loans to Colleges	50,000	—
	<u>625,266</u>	<u>556,434</u>

Current Liabilities:	
Creditors	—
Net Current Assets	<u>£625,266</u>
	<u>£556,430</u>

3. INCOME AND EXPENDITURE ACCOUNT

Balance 1st January	356,268	302,458
Add: Interest received on deposits	69,750	48,670
Rents and contributions from Colleges and others	—	6,000
	69,750	54,670

Less: Grant written off
 Management expenses

	5,000	—
	914	860

Balance at 31st December

	5,914	860
	<u>£420,104</u>	<u>£356,268</u>

Theological Colleges and Training Houses Fund

Grants made from this fund towards meeting the cost of an approved programme of improving the Theological Colleges and Training Houses for Women were financed by loans made by the Church Commissioners and serviced in a similar manner to those of the Church Colleges of Education. In 1982 the loans still outstanding were repaid to the Church Commissioners by means of an additional grant from the Central Church Fund amounting to £256,000. Repayment of the loans having been completed, no further grants will be required from the General Synod and.

	1982 £	1981 £
Grants written off	665,392	658,123
	<u>11,646</u>	<u>2,875</u>
	<u>653,746</u>	<u>655,248</u>
Cost of acquisition of land and buildings (vested in the Central Board of Finance) and subsequent expenditure thereon	50,592	52,062
Less outstanding grants to Colleges	(Note 1) 704,338	707,310
Current Assets	(Note 2) 11,915	(271,787)
	<u>£716,253</u>	<u>£435,523</u>
Accumulated Funds	(Note 3) £716,253	£435,523

DR BATH & WELLS, Vice Chairman
 DR BRIDGEMAN, Deputy Vice-Chairman
 DR ROBINSON, Secretary
 MAY 1983

Theological Colleges and Training Houses Fund

Notes to the Accounts

1. GRANTS TO COLLEGES

The Board reserves the right to recover in whole or in part, grants relating to properties which cease to be used for the purpose of Theological Colleges or Training Houses for Women.

2. NET CURRENT ASSETS

	1982 £	1981 £
Current Assets		
Deposits with Central Church Fund	11,277	32,254
Interest Free Loan — Sands House	<u>638</u>	<u>—</u>
	11,915	32,254
Current Liabilities		
Loans from Church Commissioners	—	292,975
Creditors	<u>—</u>	<u>11,066</u>
	—	304,041
	<u>£11,915</u>	<u>(£271,787)</u>

3. ACCUMULATED FUND

Balance 1st January	435,523	408,362
Add: Grant received from Central Church Fund	256,000	—
Grant received from General Synod Fund	44,000	44,000
Interest on deposits	<u>378</u>	<u>1,899</u>
	300,378	45,899
Less: Interest on Loans from Church Commissioners	10,599	18,475
Management expenses	<u>278</u>	<u>263</u>
Grants written off	8,771	—
	19,648	18,738
Balance at 31st December	<u>£716,253</u>	<u>£435,523</u>

Church Schools Fund

Church Schools (Assistance by Church Commissioners) Measure 1958

	1982	1981
	£	£
Amounts outstanding at 1st January	469,426	453,314
Loans made during year	56,300	57,000
	<u>525,726</u>	<u>510,314</u>
Installments repaid during year	48,718	40,888
Loans outstanding at 31st December	<u>£477,008</u>	<u>£469,426</u>
Amount available at 31st December	63,364	72,108
Interest received during year	9,230	7,308
Four instalments repaid	48,718	40,888
	<u>121,312</u>	<u>120,364</u>
Loans to Dioceses during year	56,300	57,000
	<u>£65,012</u>	<u>£67,364</u>

to the Accounts

Church Schools (Assistance by Church Commissioners) Measure 1958, gave net to the Church Commissioners to make payments, up to a maximum total of £1 million over a period of twenty-five years to the Central Board of Finance for the purpose of enabling the Board to provide financial assistance to Church of England schools of special agreement schools. In the case of primary schools payments are made to loans to the dioceses but in the case of secondary schools payments have been made in the form of grants. The Church Commissioners completed the payment of the loan authorised under the Measure in 1978 and from the beginning of 1979 the fund is operated as a revolving loan fund only.

DR. PAUL & WILLIS, Vice-Chairman
 DR. MURRAY, Deputy Vice-Chairman
 DR. GIBSON, Secretary
 1983

Statement of Source and Application of Funds

Relating to the accounts set out on pages 10 to 22

TOTAL FUNDS AVAILABLE	1982	1981
	£	£
FROM PRINCIPAL SOURCES		
Diocesan contributions	4,575,700	3,866,240
Grants from:		
Corporation of Church House	474,000	474,000
Central Church Fund	406,000	150,000
Subscriptions, donations and legacies	136,186	115,707
Income from investments and deposits	161,862	237,142
Less: Interest paid	(10,599)	(18,475)
	<u>5,743,149</u>	<u>4,844,614</u>
FROM OTHER SOURCES	210,804	210,804
Repayment of grants:	<u>5,743,149</u>	<u>5,055,477</u>
Church Colleges of Education		
Total funds obtained		
APPLIED AS FOLLOWS		
Cost of central services	2,389,740	2,177,415
Grants: for ordination training	2,259,203	1,810,418
for layworkers training		
and retirement benefits	330,202	245,105
Other grants	303,101	298,065
Net investment in medium and long term loans	64,770	21,906
Loans redeemed	292,975	27,807
Total funds used	<u>5,639,991</u>	<u>4,610,716</u>
EXCESS OF FUNDS RECEIVED OVER FUNDS USED PROVIDING AN INCREASE OF AVAILABLE WORKING CAPITAL	<u>£103,158</u>	<u>£444,761</u>
This excess has been absorbed in the following way:—		
Stocks have (reduced) by	(2,444)	(34,206)
Deposits and loans have increased by	118,617	140,097
Investments have increased by	850	850
Creditors and provisions (increased) reduced by	(59,615)	20,076
Debtors have increased by	46,600	117,984
	<u>£103,158</u>	<u>£444,761</u>
So far as the separate FUNDS are concerned their available working capitals have increased (decreased) as follows:—		
General Synod	86,526	192,672
Training for the Ministry	6,059	22,166
Church Colleges of Education	18,836	263,673
Theological Colleges	(9,911)	(25,006)
Church Schools	1,648	(18,744)
	<u>£103,158</u>	<u>£444,761</u>

Central Church Fund

Annual Expenditure Account for the year ended 31st December, 1982

	1982 £	1981 £
APPROPRIATED ACCOUNT		
Income		
Legacies and gifts	11,000	19,137
Subscriptions and donations	2,511	4,715
Interest and dividends	38,205	37,313
	<u>£51,716</u>	<u>£61,165</u>
		[Note 1]
Expenditure		
Grants made in respect of:		
Carey students and pensions	8,853	7,707
Funding for the Ministry	20,114	19,804
Charity and Ecclesiastical work	12,773	8,199
Other purposes	8,141	3,205
	<u>49,881</u>	<u>38,915</u>
Transfer of legacies to Capital Account	11,000	18,137
Surplus of Expenditure over Income	(9,165)	4,113
	<u>£51,716</u>	<u>£61,165</u>
		[Note 1]

UNAPPROPRIATED ACCOUNT

Income		
Legacies and gifts	1,290	36,211
Subscriptions and donations	2,343	757
Interest and dividends	459,023	449,619
Interest payable on deposits from other Funds	138,476	112,841
	<u>320,547</u>	<u>336,778</u>
Rents and royalties	7,540	6,646
	<u>£331,720</u>	<u>£380,392</u>
Expenditure		
Costs by the Board	467,260	218,373
Acquisition of freehold and leasehold properties	3,203	3,203
Seasonal charges	4,045	3,685
Charity and sundry expenses	1,559	1,400
Development expenditure	29,362	19,159
	<u>505,429</u>	<u>245,820</u>
Transfer of legacies and gifts to Capital Account	1,290	36,211
Surplus of Expenditure over Income	(174,999)	98,361
	<u>£331,720</u>	<u>£380,392</u>

Central Church Fund

BALANCE SHEET at 31st December 1982

	1982 £	1981 £
APPROPRIATED FUNDS		
Balance 31st December	291,505	289,670
		[Note 1]
UNAPPROPRIATED FUNDS		
Balance 31st December	1,732,753	1,877,839
	<u>£2,024,258</u>	<u>£2,167,509</u>
		[Note 2]
REPRESENTED BY		
APPROPRIATED FUNDS		
Shares in Central Boards Investment	242,049	231,050
Fund at cost	49,456	58,620
(Market Value £594,636 — 1981 £487,528)	<u>291,505</u>	<u>289,670</u>
Deposits and Cash at Bankers		
	1,675,538	1,693,569
		[Note 3]
UNAPPROPRIATED FUNDS		
Investments at cost	52,821	56,306
(Market value £3,606,748 — 1981 £2,973,228)	4,394	127,964
Fixed Assets	1,732,753	1,877,839
Net Current Assets	<u>£2,024,258</u>	<u>£2,167,509</u>

+ JOHN BATH & WELLS, Vice-Chairman
 J. R. BRADSHAW, Deputy Vice-Chairman
 T. M. ROBINSON, Secretary
 20th May 1983

Central Church Fund

Notes to the Accounts

The Central Church Fund was established by the Board in 1915 for the purpose of receiving subscriptions, donations and legacies towards meeting the national requirements of the Church of England, at home or abroad. Gifts may be given either to a specifically earmarked purpose in which case they are administered through the appropriated section of the Fund, or, may be left to be applied, at the Board's discretion, to whatever objects may from time to time command the highest priority. Such contributions are credited to and administered in the unappropriated section.

In order to simplify administration procedures, the Central Board operates only one main account, but as the Board has no assets of its own it uses the Central Church Fund as a central clearing house for all the trusts and funds for which the Board acts as trustee. It is mainly for that reason that the current assets and liabilities of the Central Church Fund are so large.

	Balance at 1.1.82	Add	Less	Income	Balance at 31.12.82
	£	Receipts	Payments	Capital	Account
	£	£	£	Account	£
UNAPPROPRIATED FUNDS					
Amendments of Clergy Subsidies	16,467	15,543	4,543	—	27,467
Provisions	12,961	3,057	3,057	—	12,961
Poor Clergy Relief	1,000	222	222	—	1,000
Granting for the Ministry	172,201	20,114	20,114	—	172,201
Primate's Assistant	6,493	1,031	1,031	—	6,493
Bishopric Fund	8,572	3,952	8,964	3,560	—
General Synod Overseas Fund	21,086	2,740	3,809	9,816	10,201
Board for Mission and Unity	30,610	3,130	7,267	26,473	—
ACCUM Discretionary Fund					
Council for the Care of Churches	11,448	806	806	—	11,448
Sundry purposes	8,832	1,121	68	9,607	278
	<u>289,670</u>	<u>51,716</u>	<u>49,881</u>	<u>49,456</u>	<u>242,049</u>

The appropriated Capital Accounts amounting to £242,049 (1981 — £231,050) are held in shares in the Central Board's Investment Fund at cost. (Section £394,636 (1981 — £487,528))

Central Church Fund

Notes to the Accounts (continued)

2. UNAPPROPRIATED FUNDS

Capital Account	1982	1981
Balance at 1st January	£ 864,999	£ 819,790
Add: Transfer of legacies and gifts	1,290	36,211
Profit on sale of investments	28,623	8,998
Balance at 31st December	<u>894,912</u>	<u>864,999</u>
General Reserve — available for long term investment	325,000	325,000
Reserve for Diocesan Loan Scheme	142,656	142,656
Income and Expenditure Account	545,184	446,403
Balance at 1st January	(174,999)	98,361
(Deficit)/Surplus for year per Account	—	420
Provision no longer required	370,185	545,184
Balance at 31st December	<u>£1,732,753</u>	<u>£1,877,839</u>

3. INVESTMENTS

Shares in the Central Board's Investment Fund at cost	878,150	878,150
Market value £2,906,089 (1981 — £2,434,641)		
Shares in the Central Board's Fixed Interest Securities Fund at cost	400,000	400,000
Market value £473,621 (1981 — £359,587)		
Listed Investments at cost	212,266	199,817
Market value £227,038 (1981 — £179,000)		
	<u>£3,606,748 (1981 — £2,973,228)</u>	
Unlisted Investments at cost	72	72
Equity loans secured on freehold properties	185,050	215,330
	<u>£1,675,538</u>	<u>£1,693,569</u>

Central Church Fund

Notes to the Accounts (continued)

	1982 £	1981 £
6. GRANTS BY THE BOARD		
General Synod Fund	150,000	170,000
Archbishop of Canterbury — Discretionary Fund	5,000	4,000
Archbishop of York — Discretionary Fund	2,500	2,000
Festival for Mind, Body, Spirit	1,500	1,000
Prophecy & Vision Exhibition	1,750	—
R.P.M. Ndungu — Grant	1,200	—
Bernard Gilpin Society — terminal arrangements	107	107
Insurance of disused Churches	20	25
Birkbeck College Project	500	—
St. Luke's Hospital for the Clergy	10,000	17,500
AVEC	400	—
Princes Trust Grant re: Unemployment	5,000	—
Church Action with the Unemployed	8,000	—
Lease New Bookshop	6,656	—
Administration	2,000	—
Stewardship Advisers — training course	397	500
C.B.F. Regional Conferences	1,000	—
A Responding Church	2,769	—
Church Treasures Exhibition — feasibility study	—	8,710
Development Officers' temporary secretarial support	—	4,593
Grading Review	—	4,462
Channel 4 — British Churches Committee	173	—
Office Car	—	4,608
Crockfords 1980-2 Edition	—	4,100
Video Rental	—	50
Teletext Project	—	200
English Tourist Board — Churches and Tourism Exhibition	3,632	242
Clergy Management Courses	(22)	76
A Guide to Parish Resources	1,187	3,000
Purchasing Scheme Booklet	2,884	—
Parish Holidays Publicity Grant	1,769	—
Parish Holidays Expenses of Parishes	138	—
Parish Holidays Scheme 82/83 Grant	1,085	—
Synod Members Rail Strike Accommodation	—	—
Theological Colleges & Training Houses — early loan repayment	256,000	—
One World Week	1,250	—
CBF/ACCM Working Party on Training	365	—
St. George's House, Windsor	—	10,200
	<u>£467,260</u>	<u>£218,373</u>
7. DEVELOPMENT EXPENDITURE:		
Staff costs	24,344	14,984
Staff travel	3,394	2,673
Printing, stationery and postage	1,299	1,192
Committee and sundry expenses	325	310
	<u>£29,362</u>	<u>£19,159</u>

Central Church Fund

Notes to the Accounts (continued)

FIXED ASSETS	1982 £	1981 £
Freehold land and building at cost or valuation	10,858	11,140
Less accumulated depreciation	6,032	5,829
	<u>4,826</u>	<u>5,311</u>
Household property at cost	77,995	77,995
Less accumulated depreciation	30,000	27,000
	<u>47,995</u>	<u>50,995</u>
Total of Fixed Assets	<u>£52,821</u>	<u>£56,306</u>
CURRENT ASSETS LESS CURRENT LIABILITIES		
Current Assets:	103,792	137,504
Sundry loans	12,911	6,860
Debts	778,378	732,692
Cash in Central Board's Deposit Fund	1,048,062	1,097,380
Deposits and Cash at Bankers	1,826,440	1,830,072
	1,799,857	1,725,859
Less: Deposits held for other funds	26,583	104,213
Advances to other funds	310	8,882
	<u>143,596</u>	<u>257,459</u>
Current Liabilities:	139,202	118,932
Creditors	—	10,563
Bank Advances	139,202	129,495
	<u>£4,394</u>	<u>£127,964</u>

Central Church Fund

STATEMENT OF SOURCE AND APPLICATION OF FUNDS

	1982	1981
RECEIPTS		
Subscriptions, donations and legacies	17,144	60,820
Income from investments and deposits	504,768	493,578
Over interest paid	138,476	112,841
Proceeds of sale of investments	366,292	380,737
Proceeds from repayment of loans	69,385	16,698
	33,713	5,553
Total funds obtained	486,534	463,808
EXPENDITURE		
Cost of administration	34,966	24,244
Interest	517,141	256,868
Other investments	33,449	241,855
Total funds used	585,556	522,967
NET FUND BALANCE	£99,022	£59,159
CLASS OF FUNDS USED OVER FUNDS OBTAINED RESULTING IN A DECREASE OF NET WORKING CAPITAL		
Excess has been absorbed in the following way:—		
Deposits have reduced (increased) by	2,233	(288,897)
Loans have reduced (increased) by	2,521	(13,376)
Other factors have increased by	94,268	361,432
	£99,022	£59,159

Report of the Auditors

to the Members of the
Central Board of Finance of the Church of England

Principal funds administered by the Central Board of Finance of the Church of England in its trustee capacity:—

- General Synod Fund
- Training for the Ministry Fund
- Church Colleges of Education Capital Fund — Schemes I, II and III
- Theological Colleges and Training Houses Fund
- Church Schools Fund
- Central Church Fund

We have audited the financial statements of the above funds set out on pages 10 to 30 in accordance with approved Auditing Standards.

In our opinion the financial statements set out on pages 10 to 30 give a true and fair view of the state of the funds' affairs at 31st December, 1982 and of the surpluses and deficiencies of the various funds and of their source and application of funds for the year then ended.

DELOITTE HASKINS & SELLS
Chartered Accountants
31st May 1983

APPENDIX 18

General Synod Fund: Old Apportionment Rules

REVISED SYSTEM OF APPORTIONMENT

The total sum required to be raised from the dioceses shall be apportioned in the same proportions as the income arising within the diocese bears to the total income arising in all the dioceses. In this context, 'income' shall be defined as follows:-

Parochial Income

- (i) Income from the following sources extracted from the Parish Returns of Finance
- (a) Net covenants;
 - (b) Income tax received on covenants;
 - (c) Uncovenanted planned giving;
 - (d) Collections in church, including communion alms and church boxes;
 - (e) Gift Days, fetes, bazaars, other events for ordinary income, (net proceeds);
 - (f) Parish magazines, bookstall, (net profit);
 - (g) Sundry donations and other voluntary income;
 - (h) Fees paid to the PCC;
 - (i) Dividends and interest, (gross);
 - (j) Church hall, (net surplus);
 - (k) PCC property, (net surplus);
 - (l) Trust income received from any source for PCC ordinary purposes.
- (ii) Payments made in support of the Church overseas entered in Section 14 of the Parish Returns of Finance shall be deducted from the above income.
- (iii) The following types of income shall be excluded:-

- (a) Grants from dioceses and other grant making bodies;
- (b) Extraordinary income:-
donations, appeals, etc. for special capital purposes;
non-recurring grants (including State Aid); capital legacies and bequests; insurance claims; loans; transfers from reserves.

Diocesan Income

The following income derived from sources other than Parochial Church Councils:-

- *(a) Allocations from the Church Commissioners other than capital allocations;
- *(b) Net glebe;

- (c) Net covenants;
- (d) Income tax received on covenants;
- (e) Other subscriptions and donations including, for example, those received from the Ecclesiastical Insurance Office, Queen Victoria Clergy Fund, other Church Societies, individual donors;
- (f) Net proceeds from the renting of properties, and from the sales of publications;
- (g) Dividends on the investments of the Diocesan Board of Finance, and bank interest;
- (h) Trust funds for diocesan purposes administered by the Diocesan Board of Finance including, for example, training for the Ministry, maintenance and pensions of the clergy, assistance to clergy widows and orphans.

All income of cathedrals, whether they be ancient cathedral foundations or parish church cathedrals, shall be excluded.

Note: Additions to items of assessable income are denoted by an asterisk, but the wording of the other items has been revised in order to conform more closely with the order and wording of the Parish Returns of Finance forms.

APPENDIX 19

General Synod Fund: New Apportionment Rules

THE APPORTIONMENT FORMULA

1. This Appendix describes in detail how the recommended apportionment formula is calculated and details the sources of the statistics used.

The recommended system

2. For all dioceses except Europe and Sodor and Man, the recommended system of apportionment makes use of a formula containing two terms, P and Q. They are defined as follows:-

(a) first term: a measure of current and historic income

$$P = \frac{\text{Category A + Category B values for diocese}}{\text{Corresponding total for all 42 dioceses}}$$

(b) second term: a measure of a diocese's potential wealth

Let I = average income (before tax) per tax unit in the diocese

M = church membership in the diocese, measured by $\frac{1}{2}$ (electoral roll + usual Sunday attendance)

E = the employment rate in the diocese, measured as the proportion of employed persons in the total diocesan workforce.

Then

$$Q = \frac{I \times M \times E}{\text{(corresponding total for 42 dioceses)}}$$

3. The method of calculating a diocese's contribution to the General Synod budget is as follows.

(a) The total General Synod budget is first reduced by the contribution of the Diocese of Europe, which must be assessed by other means (see paragraph 18 (iii) of the Report). Let £Y be the value of the budget after this reduction has been made.

(b) The contribution of the Diocese of Sodor and Man is then calculated purely on the value of its current and historic income. No personal income figures are available from the Isle of Man authorities, so the term Q cannot be applied. Sodor and Man will therefore be invited to pay

$$S = \text{£} \left[\frac{\text{Category A + Category B income for the diocese}}{\text{Corresponding total for all 43 dioceses}} \times Y \right]$$

- (c) £S (i.e. Sodor and Man's contribution) is deducted from £Y, and the result is apportioned among the remaining 42 dioceses. The contribution asked of each diocese will be:

$$\frac{1}{2} \left[P + Q \right] \times \pounds(Y - S)$$

The resulting sums will then be adjusted for pooled travelling expenses.

4. It should be noted that:

- (a) the current and historic (P) and potential (Q) terms are equally weighted: the formula does not favour one term at the expense of the other;
- (b) the employment component E is the converse of the unemployment rate; if therefore unemployment in a diocese rises, E falls in proportion; assuming that other elements remain unchanged, the diocese's potential term will decrease in value and its apportionment will be reduced; if unemployment falls, the converse will follow, and the apportionment will be increased.

Statistical sources for the 1983 (and 1984) apportionments

Category A

5. Parochial income and expenditure figures are at present collected biennially by the Statistics Department of the CBF by means of the parish returns of finance.

6. Independent diocesan income figures are at present collected biennially by the Statistics Department. The items specified are exactly the same as used in the present system, and as listed with the Table of Apportionment in the CBF's Annual Report, viz.

The following annually recurring income derived from sources other than the Church Commissioners and Parochial Church Councils:-

- (a) Subscriptions under deeds of covenant (net);
- (b) Income tax recoverable on covenanted subscriptions;
- (c) Other subscriptions and donations, including, for example, those received from the Ecclesiastical Insurance Office, Queen Victoria Clergy Fund and from other Church societies;
- (d) Net proceeds from the renting of properties, and from sales of publications;
- (e) Dividends on the investments of the Diocesan Board of Finance and bank interest;
- (f) Income from trust funds for diocesan purposes administered by the Diocesan Board of Finance (including for example, training for the Ministry, maintenance and pensions of the Clergy, assistance to Clergy Widows and Orphans).

All income arising from cathedrals, whether ancient cathedral foundations or parish church cathedrals, shall be excluded from the above income.

Category B

7. This category aggregates the following items for each diocese:

diocesan stipends fund interest
 guaranteed annuities
 personal grants fallen-in to diocesan stipends fund
 personal grants in payment
 curacy funds
 trust income for stipends paid via the Church Commissioners
 removal grant allocation
 total Church Commissioners' stipends allocation
 total Church Commissioners' grants to parsonage outgoings fund
 diocesan pastoral account interest
 parsonage buildings fund interest

net glebe income.

Figures have been provided by the Church Commissioners. The latest compatible statistics have been used.

Category C

8. The Inland Revenue's Survey of Personal Incomes is published approximately yearly. It relates to tax years (6th April to 5th April). The latest figures available are for the tax year 1978-79; figures for the tax year 1979-80 are expected to be published soon. Figures are available on a county basis. They are recalculated for dioceses by the Statistics Department, using data supplied by the Office for Population Censuses and Surveys.

9. Electoral Roll and Usual Sunday Attendance figures are extracted from the parochial membership returns, collected biennially in conjunction with the finance returns (see under Category A). 1980 figures are at present available.

10. Unemployment figures (from which employment data can be readily calculated) are published monthly by the Department of Employment. The December 1982 figures have been used for convenience and comparison: these have also been incorporated within the Green Paper on Historic Resources. As with personal incomes data, the information is published on a county basis and converted by the Statistics Department.

APPENDIX 20

Church Commissioners' Annual Accounts

Church Commissioners for England

Income and expenditure account for year ended 31 December 1982

	Notes	1982	1981
		£000s	£000s
General fund income arising from			
Stock exchange investments	2a	29,473	27,490
Property	3a	35,955	31,923
Mortgages and loans	4a	3,118	2,334
Short-term loans		1,030	2,217
Other sources		171	234
Total general fund income		69,747	64,198
Received for particular beneficiaries			
Contributions to stipends funds from diocesan and other sources		31,703	25,439
Income of specifically invested capital funds		1,124	1,091
Other income		314	346
		<u>33,141</u>	<u>26,876</u>
Total income for the year		102,888	91,074
Balance brought forward on income and expenditure account			
		700	700
		<u>103,588</u>	<u>91,774</u>
Expenditure (detailed on opposite page)			
General expenditure including perpetuity allocations		101,772	88,325
Once-for-all allocations	5	2,700	3,143
		<u>104,472</u>	<u>91,468</u>
Reinvestment and net (transfer from) revenue reserves			
Undistributed income added to capital funds of beneficiaries		104	99
(Transfer from) revenue reserves	17	(1,688)	(493)
		<u>(1,584)</u>	<u>(394)</u>
Balance carried forward on income and expenditure account			
		700	700
		<u>103,588</u>	<u>91,774</u>

Analysis of expenditure

	Notes	1982		1981	
		£000s	£000s	£000s	£000s
Stipends and employers' national insurance	6				
Bishops:					
Diocesan bishops' stipends		477		415	
Suffragan and assistant bishops' stipends		557		498	
			1,034		913
Archdeacons			884		769
Cathedral clergy			1,204		1,070
Incumbents		35,688		31,598	
Other parochial clergy of incumbent status		7,062		6,271	
			42,750		37,869
Assistant curates			8,151		7,038
Other clergy, deaconesses and licensed lay workers			4,307		3,621
Employers' national insurance			3,569		3,182
			<u>61,899</u>		<u>54,462</u>
Clergy pensions (including deaconesses and licensed lay workers)	7		22,532		17,864
Clergy houses	8		8,402		8,528
Other church buildings	9		1,221		1,119
Payments to chapters			1,603		1,505
Episcopal administration	10		1,987		1,796
Administrative expenses of the Commissioners	11		5,871		5,459
Administrative expenses of other bodies	12		703		577
Professional fees	13		254		158
			<u>104,472</u>		<u>91,468</u>
Note: Of the above the following were once-for-all allocations:					
Clergy houses			2,507		2,950
Other church buildings			193		193
			<u>2,700</u>		<u>3,143</u>

Church Commissioners for England

Balance sheet as at 31 December 1982

	Notes	1982	1981
		£000s	£000s
Assets of the Commissioners			
Fixed assets	1		
Stock exchange investments	2b	477,720	377,489
Property	3b	865,869	819,273
Mortgages and loans	4b	47,165	40,703
Office equipment		507	483
		<u>1,391,261</u>	<u>1,237,948</u>
Specifically invested funds of particular beneficiaries			
Current assets	14	27,473	23,729
Short-term loans		18,262	5,308
Debtors		11,954	10,249
Cash at bank and in hand		1,576	37
		<u>31,792</u>	<u>15,594</u>
<i>Less</i>			
Current liabilities	15	7,903	9,032
Net current assets		<u>23,889</u>	<u>6,562</u>
		<u>1,442,623</u>	<u>1,268,239</u>
Representing			
Capital and reserves of the Commissioners			
Capital held for general purposes	16	1,366,448	1,199,956
Revenue reserves	17	1,003	2,691
Income and expenditure account balance		700	700
		<u>1,368,151</u>	<u>1,203,347</u>
Capital funds of particular beneficiaries			
Specifically invested	18	27,473	23,729
Secured on the Commissioners' assets		46,999	41,163
		<u>74,472</u>	<u>64,892</u>
		<u>1,442,623</u>	<u>1,268,239</u>

Statement of source and application of funds

	Year to 31 December 1982	Year to 31 December 1981
	£000s	£000s
Source of funds		
Generated from income		
Transfer (from) revenue reserves	(1,688)	(493)
Depreciation	319	286
	<u>(1,369)</u>	<u>(207)</u>
From external sources		
Net additions to/(withdrawal from) capital funds of particular beneficiaries secured on the Commissioners' assets	5,836	(930)
Property loan/(loan repayment)	(10,000)	10,000
Net additions to/(withdrawal from) capital held for general purposes arising from gifts and bequests and capital contributed under Clergy Pensions Measure	(144)	19
	<u>(4,308)</u>	<u>9,089</u>
	<u>(5,677)</u>	<u>8,882</u>
Application of funds (net)*		
Stock exchange investments	3,165	(4,746)
Property	(32,619)	18,214
Investment mortgages	(324)	(1,061)
Church property mortgages	3,174	4,334
Loans to Church of England Pensions Board	3,206	3,639
Sundry loans	406	561
Office equipment	90	239
	<u>(22,902)</u>	<u>21,180</u>
Increase/(decrease) in net current assets	17,225	(12,298)
	<u>(5,677)</u>	<u>8,882</u>
Increase/(decrease) in net current assets		
Cash and short-term loans	14,391	(18,130)
Debtors	1,705	1,674
Decrease/(increase) in current liabilities	1,129	4,158
	<u>17,225</u>	<u>(12,298)</u>

* The amounts for the application of funds have been arrived at by netting the proceeds of sales and loan repayments against the cost of purchases and new loans made.

Accounting policies

(a) Basis of accounting

The Church Commissioners' accounts are prepared under the historical cost convention. Although stock exchange investments, foreign currency on deposit and property are stated in the balance sheet at current valuation, current cost accounts are not prepared because the Commissioners as a charity are exempt. All revaluation gains and losses and realised gains and losses on disposal of fixed assets are taken direct to capital held for general purposes (note 16). Apart from the following exceptions all expenditure is fully accrued and income is credited in full on the date at which it falls due:

Rents arising from property developments receivable in advance on 25 December and amounting to £887,000 are not credited till the following year; Rents payable other than those arising from property developments are charged as and when they are due to be paid.

(b) Fixed assets

(i) Depreciation

No depreciation is charged in respect of investment properties, Lambeth Palace, see houses or leasehold properties with leases of 50 years or more to run. Where depreciation has been charged it has been calculated on a depreciable amount equivalent to the opening balance sheet value using a straight-line basis over the expected lives of the assets as follows:

	Depreciable —	
	amount at	
	1 January 1982	Expected life
	£000s	
Leasehold properties with leases of less than 50 years to run	5,844	0-50 years
Administrative offices at 1 Millbank (note 11a)	7,100	200 years
Office equipment — Large items recently purchased (at cost)	524	7-10 years
Other smaller items — written off when purchased.		

(ii) Revaluation of stock exchange investments and property

These assets are revalued at the date of the balance sheet as follows:

Stock exchange investments:

Quoted: valued at middle market prices.

Unquoted: valued by reference to the middle market prices of comparable quoted investments.

Overseas: see note 1(c)

Property:

Freehold and leasehold land and buildings: valued by chartered surveyors with the object of arriving at open

market values for existing uses as follows:

Commercial and agricultural property: by individual valuations.

Residential property: the values of the various classes of property are calculated as various multiples of current rents.

Lambeth Palace and see houses: valued at a sum based on rateable values.

Shares in CEDIC and associated property companies and in property trusts: independently valued by chartered accountants by reference to the Commissioners' share of the net assets and where these include properties those properties have been valued by chartered surveyors at open market value. No provision is made for any contingent liability in respect of tax on unrealised capital gains within these companies.

(iii) Investments in CEDIC and associated property companies

Consolidated accounts have not been prepared in respect of subsidiary companies due to their insignificant net capital value. The Commissioners' share of the undistributed income of associated companies is not incorporated in the income and expenditure account as in practice substantially the whole of the profits of those companies is distributed.

(c) Rates of exchange

The values of overseas investments have been translated at the official rate of exchange ruling on 31 December 1982. Profits and losses on sales of overseas investments have been translated at the rate ruling on the date of the transaction. Income has been converted at the rate ruling on the date of receipt in the UK.

(d) Pensions

Pensions of the clergy, their widows and the large majority of the Commissioners' staff are not funded but are charged to income and expenditure account as they are paid (except for the pensions charged to clergy pensions reserve (note 17)). Sums received from previous employers in respect of the Commissioners' employees are held in creditors until the relevant pensions become payable.

(e) Capital funds of particular beneficiaries

Funds held by the Commissioners on behalf of particular beneficiaries are included in the balance sheet, but capital held by trustees other than the Commissioners is not. Income from these sources which the Commissioners receive on behalf of and distribute to the particular beneficiaries is included in the income and expenditure account.

2. Stock exchange investments

a) Income arising therefrom:

	Year to 31 December 1982		Year to 31 December 1981	
	£000s	£000s	£000s	£000s
UK Investments: Quoted	22,331		22,438	
Unquoted	<u>148</u>	22,479	<u>106</u>	22,544
Overseas Investments: Quoted	6,860		4,879	
Unquoted	<u>134</u>	6,994	<u>67</u>	4,946
		<u>29,473</u>		<u>27,490</u>

b) Movements

	UK		Overseas		Total £000s
	Quoted £000s	Unquoted £000s	Quoted* £000s	Unquoted £000s	
Balance at market value 31 December 1981	283,310	1,910	91,113	1,156	377,489
Additions at cost	<u>31,649</u>	<u>75</u>	<u>31,611</u>	<u>1,126</u>	<u>64,461</u>
	314,959	1,985	122,724	2,282	441,950
Sales at book value	<u>46,496</u>	<u>25</u>	<u>9,051</u>	—	<u>55,572</u>
Balance 31 December 1982 before revaluation	268,463	1,960	113,673	2,282	386,378
Net increase on revaluation	<u>66,822</u>	<u>356</u>	<u>24,000</u>	<u>164</u>	<u>91,342</u>
Balance at market value 31 December 1982 (note 1bii)	<u>335,285</u>	<u>2,316</u>	<u>137,673</u>	<u>2,446</u>	<u>477,720</u>
	337,601		140,119		

* Excluding foreign currency on deposit awaiting permanent investment £4,112,000 (1981 £1,508,000) which is now included in short-term loans.

Property

i) Income arising therefrom:

	Year to 31 December 1982		Year to 31 December 1981	
	£000s	£000s	£000s	£000s
Gross rental income		46,781		43,313
<i>Less</i>				
Rents written off as irrecoverable		79		77
Repairs, maintenance and rates		4,418		4,156
Rents payable		1,703		1,495
Costs of collection and management (including surveyors' charges)		2,996		2,640
Interest payable on property loan		1,106		1,584
Other outgoings (including fees for revaluing properties)		1,636		2,205
		<u>11,938</u>		<u>12,157</u>
		34,843		31,156
<i>Less</i>				
Depreciation of leasehold property		217		211
		<u>34,626</u>		<u>30,945</u>
Interest and dividends on investments in CEDIC and associated property companies		1,136		786
Interest on development finance		193		192
		<u>35,955</u>		<u>31,923</u>

(b) Property movements

(i) Freehold and leasehold land and buildings

	Freehold £000s	Leasehold £000s	Total £000s
Balance 31 December 1981 as valued then	686,336	118,463	804,799(iii)
Additions at cost	20,796	1,089	21,885
	<u>707,132</u>	<u>119,552</u>	<u>826,684</u>
Sales at valuation 31 December 1981 or cost since then	16,755	11,530	28,285
	<u>690,377</u>	<u>108,022</u>	<u>798,399</u>
Depreciation for year	(36)	(217)	(253)
	<u>690,341</u>	<u>107,805</u>	<u>798,146</u>
Adjustment on revaluation	32,164	8,763	40,927
Balance 31 December 1982 as revalued	<u>722,505</u>	<u>116,568(i)</u>	839,073(ii)

(i) Includes £4,818,000 in respect of leases with less than 50 years to run.

(ii) Includes £819,000 in respect of Lambeth Palace and see houses and £7,600,000 in respect of the buildings occupied by the Commissioners at 1 Millbank. Development finance, which was included in the 1981 accounts at £1,951,000, has since been converted into a direct property interest.

(iii) The 1981 balance sheet included a net amount for freehold and leasehold land and buildings after deducting the temporary loan of £10,000,000. Since then this loan has been repaid.

(ii) Investments in CEDIC (Church Estates Development and Improvement Co. Ltd); and associated property companies (note 1biii)

CEDIC is a holding company wholly owned by the Commissioners. Either through this company or by direct investment the Commissioners own shares in 8 companies incorporated in Great Britain and one company incorporated in the United States of America which have been formed for property purchase, development and improvement. The share holdings are as follows:

	Effective equity interest %
Subsidiary companies:	
Ickham Gravel Ltd	100
Paternoster Development Ltd	100
Somers Mews Investments Ltd	100
Deansbank Investments Inc	— 100
Associated companies:	
East Putney Properties Ltd	50
Exeter Centre Properties Ltd	33¼
New Malden Properties Ltd	50
West London Investment Holdings Ltd	40
West London and Suburban Property Investment Ltd	0.5

The Commissioners have provided additional finance for some of the above companies in the form of loans.

	Shares £000s	Loans to subsidiary and associated companies £000s	Loans from subsidiary and associated companies £000s	Net total £000s
Balance 31 December 1981	43,679	4,472	(23,677)	24,474
Additions at cost	998		(992)	6
Loan repayments		(59)		(59)
	<u>44,677</u>	<u>4,413</u>	<u>(24,669)</u>	<u>24,421</u>
Adjustment on revaluation	2,375			2,375
Balance 31 December 1982 as revalued	<u>47,052</u>	<u>4,413</u>	<u>(24,669)</u>	<u>26,796</u>
Subsidiary companies	20,854	57	(20,612)	299
Associated companies	26,198	4,356	(4,057)	26,497
	<u>47,052</u>	<u>4,413</u>	<u>(24,669)</u>	<u>26,796</u>
				<u>26,796</u>
				<u>Total property 865,869</u>

4. Mortgages and loans

(a) Income arising therefrom

	Year to 31 December 1982	Year to 31 December 1981
	£000s	£000s
Investment mortgages	497	554
Mortgages to provide, improve and maintain church property	919	768
Loans to Church of England Pensions Board	1,444	800
Sundry loans	258	212
	<u>3,118</u>	<u>2,334</u>

(b) Classification

	31 December 1982	31 December 1981
	£000s	£000s
Investment mortgages	7,240	7,564
Mortgages to provide, improve and maintain church property	20,319	17,145
Loans to Church of England Pensions Board	15,592	12,386
Sundry loans	4,014	3,608
	<u>47,165</u>	<u>40,703</u>

5. Once-for-all allocations

	For year to		Balance awaiting disposal at	
	31 December 1982	31 December 1982	31 December 1982	31 December 1982
	£000s	£000s	£000s	£000s
For provision and improvement of:				
Parsonage houses	1,975		1,323	
Cathedral houses	—		87	
Suffragan and assistant bishops' houses	—		95	
For grants to meet gifts — houses	<u>110</u>	2,085	<u>74</u>	1,579
For parsonage house interior decorations		422		—
		<u>2,507</u>		<u>1,579</u>
For other church buildings:				
In new housing areas	—		319	
For Redundant Churches Fund (note 20)	<u>193</u>	193	—	319
For grants to meet gifts — stipends		—		2
		<u>2,700</u>		<u>1,900</u>

i. Stipends and employers' national insurance

The origins of stipends can be analysed as follows:

	Grants from stipends funds		Other payments by Commissioners		Total	
	Year to 31 December 1982 £000s	Year to 31 December 1981 £000s	Year to 31 December 1982 £000s	Year to 31 December 1981 £000s	Year to 31 December 1982 £000s	Year to 31 December 1981 £000s
Bishops	10	13	1,024	900	1,034	913
Archdeacons	521	448	363	321	884	769
Cathedral clergy	283	265	921	805	1,204	1,070
Incumbents	29,946	25,670	5,742	5,928	35,688	31,598
Other parochial clergy of incumbent status	6,537	5,733	525	538	7,062	6,271
Assistant curates	8,151	7,037	—	1	8,151	7,038
Other clergy, deaconesses and licensed lay workers	4,125	3,467	182	154	4,307	3,621
Employers' national insurance	—	—	3,569	3,182	3,569	3,182
	<u>49,573</u>	<u>42,633</u>	<u>12,326</u>	<u>11,829</u>	<u>61,899</u>	<u>54,462</u>
Provided from:						
Commissioners' resources	17,870	17,194	12,182	11,718	30,052	28,912
Resources of dioceses and chapters	31,703	25,439	144	111	31,847	25,550
	<u>49,573</u>	<u>42,633</u>	<u>12,326</u>	<u>11,829</u>	<u>61,899</u>	<u>54,462</u>

ii. Clergy pensions (including deaconesses and licensed lay workers)

Pensions to clergy	13,448	10,586
Lump sum payments to clergy on retirement	1,847	1,664
Pensions to clergy widows	5,190	4,212
Additional pensions to clergy and widows	887	392
Pensions to deaconesses and licensed lay workers	1,160	1,010
	<u>22,532</u>	<u>17,864</u>

iii. Clergy houses

Payments to dioceses to meet clergy house outgoings	3,636*	3,606
Lambeth Palace and see houses maintenance	1,411	1,205
Interest on parsonage building accounts	848	767
Provision and improvement of clergy houses	2,085	2,525
Parsonage house interior decorations	422	425
	<u>8,402</u>	<u>8,528</u>

*As reduced by prior year's adjustment £325,000.

iv. Other church buildings

Chancel repairs	330	184
Distribution of income arising from capital funds of beneficiaries	698	742
For Redundant Churches Fund	193	193
	<u>1,221</u>	<u>1,119</u>

v. Episcopal administration

Staff salaries	799	726
Travel and other official expenditure	1,025	928
Fees payable to legal officers	163	142
	<u>1,987</u>	<u>1,796</u>

1.
a) Administrative expenses of the Commissioners

	Year to 31 December 1982	Year to 31 December 1981
	£000s	£000s
Wages and salaries	3,595	3,429
Lump sum payments and pensions	1,131	1,065
Books, printing and stationery	218	180
Rates and insurance	68	78
Office maintenance, heating, lighting and cleaning	130	110
Decorations	62	13
Office furniture and equipment	163	183
Postage and telephone	123	110
Travelling and other official expenses	104	103
Depreciation of No 1 Millbank	36	34
Depreciation of office equipment	66	40
Sundries	175	114
	<u>5,871</u>	<u>5,459</u>

b) Staff numbers and remuneration

The Commissioners employed 375 members of staff at 31 December 1982 whose emoluments, for the calendar year, based on remuneration in the Civil Service for equivalent responsibilities, were as follows:

Gross emoluments £	Take-home pay (i) £	Number of employees	
		1982	1981
up to 5,000		40	51
5,000—10,000	7,700	246	259
10,001—15,000	11,200	58	55
15,001—20,000	14,100	15	12
20,001—25,000	16,700	12	13
25,001—30,000	19,100	4	—
		<u>375</u>	<u>390</u>

(i) Take-home pay has been calculated by deducting income tax at the appropriate graduated rates applicable for 1982-83 at the higher end of each band over £5,000 rounded to the nearest £100. It has been assumed that the recipient is a married man with no dependents and with no other sources of income.

2. Administrative expenses of other bodies

	Year to 31 December 1982	Year to 31 December 1981
	£000s	£000s
Church of England Pensions Board	653	538
Advisory Board for Redundant Churches	50	39
	<u>703</u>	<u>577</u>

3. Professional fees

Auditors' remuneration	39	32
Legal charges:		
Disbursements	272	178
Less costs recovered	<u>57</u>	<u>52</u>
	<u>215</u>	<u>126</u>
	<u>254</u>	<u>158</u>

14. Specifically invested funds of particular beneficiaries

	31 December 1982 £000s	31 December 1981 £000s
The funds shown in the balance sheet are represented by the following investments held at the risk of the beneficiaries:		
Stock exchange investments, at market value 31 December 1982	926	735
Central Board of Finance Investment Fund, as valued at 31 December 1982	1,767	1,454
Central Board of Finance Fixed Interest Securities Fund, as valued at 31 December 1982	51	—
Central Board of Finance Deposit Fund	1,088	690
Freehold and leasehold land and buildings at valuation 31 December 1982	22,432	20,105
Loans	1,209	745
	<u>27,473</u>	<u>23,729</u>

15. Current liabilities

Allocations made by the Commissioners awaiting disposal (note 5)	1,900	2,753
Bank overdraft	—	651
Creditors	6,003	5,628
	<u>7,903</u>	<u>9,032</u>

16. Capital held for general purposes

	£000s	£000s
Balance 31 December 1981		1,199,956
Capital contributed under Clergy Pensions Measure		20
Beneficiaries and bequests for general purposes		49
Capital transferred to capital funds of particular beneficiaries		(213)
Sales of investments — profits	7,644	
<i>Less losses</i>	1,920	
	<u>5,724</u>	
Sales of land and buildings — profits	26,959	
<i>Less losses</i>	793	
	<u>26,166</u>	
		31,890
Net increases on revaluation of assets at 31 December 1982:		
Stock exchange investments	91,342	
Freehold and leasehold land and buildings	40,927	
Investments in CEDIC and associated property companies	2,375	
Foreign currency on deposit	102	
	<u>134,746</u>	
Balance 31 December 1982		<u>1,366,448</u>

17. Revenue reserves

	Clergy pensions reserve £000s	General reserve £000s	Total £000s
Balance 31 December 1981	130	2,561	2,691
Transfer (to) income and expenditure account	(62)	(1,626)	(1,688)
Balance 31 December 1982	<u>68</u>	<u>935</u>	<u>1,003</u>

18. Capital funds of particular beneficiaries

	Specifically invested		Secured on the Commissioners' assets ⁽ⁱ⁾	
	31 December 1982 £000s	31 December 1981 £000s	31 December 1982 £000s	31 December 1981 £000s
The funds are held for the following purposes:				
Endowments of Benefices and Curacies	2,699	2,385	392	379
Chapters	15,225	14,584	453	488
Diocesan stipends funds	7,170	4,743	19,749 ⁽ⁱⁱ⁾	17,350
	<u>25,094</u>	<u>21,712</u>	<u>20,594</u>	<u>18,217</u>
Clergy houses	—	—	17,254	16,708
Other church buildings	923	665	118	145
Disposal in accordance with reorganisation schemes	—	—	8,512	5,647
Various purposes	1,456	1,352	521	446
	<u>27,473</u>	<u>23,729</u>	<u>46,999</u>	<u>41,163</u>

(i) Funds secured on the Commissioners' assets receive interest at a fixed rate.

(ii) £2,206,000 of this was specifically invested in property on 1 January 1983.

19. Capital commitments

The estimated amount at 31 December 1982 of commitments for future capital expenditure on property was £24,976,000 (31 December 1981 £29,940,000) which includes £13,116,000 (31 December 1981 £26,014,000) in respect of development schemes.

20. Redundant Churches Fund

The Commissioners have undertaken to provide from their own resources up to £967,000 for the Redundant Churches Fund over the third quinquennium of the Pastoral Measure ending 31 March 1984. The total sum set aside by 31 December 1982 amounted to £724,000. A total of £745,000 had been paid to the Fund by that date including £228,000 during the year under review.

Comptroller and Auditor General's Certificate

I have examined the foregoing Balance Sheet, Income and Expenditure Account and the supporting information set out in the Statement of Source and Application of Funds, the Statement of Accounting Policies and the Notes. I certify that in my opinion these give, under the historical cost convention, a true and fair view of the state of affairs of the Church Commissioners at 31 December 1982 and of their transactions and the source and application of their funds for the year ended on that date, and comply with the provisions of the Church Commissioners Measure 1947.

(Signed)

G W Garside
Director of Audit
for Comptroller and Auditor General
Exchequer and Audit Department
31 May 1983

APPENDIX 21

Memorandum of Association of Sheffield Diocesan
Board of Finance

THE COMPANIES ACTS 1908 to 1917
 AND
 THE COMPANIES ACTS 1948 to 1967

COMPANY LIMITED BY GUARANTEE AND
 NOT HAVING A SHARE CAPITAL

MEMORANDUM OF ASSOCIATION
 OF
 SHEFFIELD DIOCESAN
 BOARD OF FINANCE

(As altered by Special Resolution passed on the 30th day of September 1976)

1. The name of the Company (hereinafter called "the Board") is "Sheffield Diocesan Board of Finance."
2. The Registered Office of the Board will be situate in England.
3. The Objects for which the Board is established are as follows:-
 - (A) To assist and promote the religious and other charitable work of the Church of England in the Diocese of Sheffield, as now constituted, and any other diocese which shall at any time be formed, wholly or in part, out of such diocese or any part thereof, either with or without the addition of any part or parts of other dioceses.
 - (B) With a view to the attainment of the above-mentioned objects and as ancillary thereto to exercise all or any of the following powers:-
 - (i) Training of Candidates for the Ministry, and of Lay Workers.
 - (ii) Maintenance and financial support and assistance of the Ministry and of Lay Workers.
 - (iii) To make all reasonable and necessary provision for the payment of pensions and superannuation to or on behalf of employees and their widows and other dependants.
 - (iv) Provision for necessitous Clergy and their dependants, and for necessitous Lay Workers and their dependants, and for necessitous dependants of deceased Clergy and of deceased Lay Workers.
 - (v) Provision of sites for and the erection, equipment, improvement, endowment, maintenance, and repair of Church and

such body might exist, or by way of subsidy to any such body, whether or not for the time being under the management or control of the Board, or in any other manner for the purposes of the Board.

(H) To mortgage, charge, lease, dispose of, exchange and otherwise manage and deal with any property of, or held by, the Board, in any manner for the time being authorised by law, and with such consents in any particular case as by law required, and to give guarantees or become security for any body defined in paragraph (C) hereof, provided that such body shall prohibit the distribution of its income and property amongst its members to an extent at least as great as is imposed on the Board under or by virtue of Clause 4 hereof.

(I) Generally to do, under the direction of the Diocesan Synod of the Diocese of Sheffield, all such other lawful things as are incidental or conducive to the attainment of all or any of the above-mentioned objects.

Provided always that -

(1) If the present area of the Diocese of Sheffield shall be altered the Board shall have power to apportion its funds and to appropriate different parts thereof towards the work or objects of the Church of England in the several parts of the present area of the Diocese as may appear to the Board to be just.

(2) In case the Board shall take or hold any property subject to the jurisdiction of the Charity Commissioners for England and Wales, the Board shall not sell, mortgage, charge or lease such property without such authority, approval or consent as may be required by law, and as regards any such property, the Members of the Board shall be chargeable for such property as may come into their hands, and shall be answerable and accountable for their own acts, receipts, neglects and defaults, and for the due administration of such property in the same manner and to the same extent as they would, as such Members, have been if no incorporation had been effected, and the incorporation of the Board shall not diminish or impair any control or authority exercisable by the Chancery Division or the Charity Commissioners, over the Board or its Members, but they shall, as regards any such property, be subject jointly and separately to such control and authority as if the Board were not incorporated.

(3) In case the Board shall take or hold any property which may be subject to any trusts the Board shall only deal with the same in such manner as is allowed by law, having regard to such trusts.

(4) It is hereby agreed and declared that the Board is established for charitable purposes only within the legal meaning of that phrase and its property and income shall be held for such purposes only, and all the objects and powers of the Board as set forth in this Memorandum of Association shall be construed as limited by the foregoing terms of this proviso which shall be treated as over-riding in effect and as governing all the provisions of this Memorandum of Association notwithstanding anything expressed or implied herein to the contrary.

4. The income and property of the Board from whatever source derived shall be applied solely towards the promotion of the objects of the Board as set forth in this

other buildings, whether temporary or otherwise, to be used for or in connection with any of the objects of the Board.

(vi) Religious education in all its branches.

(vii) Provision of expenses of Diocesan and central organisation.

(viii) Such other objects and purposes as from time to time may be expedient for the better carrying forward of the Church's work, and to aid and further (in such manner as may from time to time be approved by a Resolution of the Diocesan Synod), the objects and work of the Church of England in any part of England and Wales outside the Diocese or beyond the borders of England and Wales, or any Mission or Church or body of Christians in communion therewith beyond such borders.

(ix) To promote, aid and further either within the Diocese of Sheffield or beyond its borders the objects and work of such other churches, ecumenical enterprises or ministries as the Diocesan Synod for this purpose may expressly approve and commend in like manner as the objects and work of the Church of England may, under the provisions hereof, be promoted, aided or furthered.

(C) To promote, set on foot, carry on, assist, take over, take part in and develop the formation, organisation, administration, management, termination, or reconstruction of, or any other matter relating to any such body as hereinafter defined, that is to say, any society, charity, trust, committee, school, institution, fund, object or movement now or hereafter existing, or proposed to be formed or carried on within the diocese in connection with the Church of England, or designed, either directly or indirectly, for the benefit, promotion or development of that Church, or any of its works, services, agencies or operations, and whether or not in connection with, or support of, or forming a branch or agency of any like body or object existing outside of or not confined to the diocese.

(D) To carry on either directly or indirectly any purposes, objects or measures for which any such body as mentioned in the preceding Clause might exist.

(E) To act or nominate or recommend any of the Board's officers, Members, or other persons, to act as Manager, or the Committee of Management, or as Treasurer, Trustee, Auditor, or Inspector of, or in any other capacity for, any such body as is mentioned in Clause 3 (C).

(F) To nominate persons to act as Trustees for the Board in respect of any of its purposes, and to appoint and employ agents and persons in any capacity for the furtherance of any of the Board's objects or purposes.

(G) Subject as to land to the provisions of Section 29 of The Charities Act 1960, to acquire, obtain, raise by borrowing or otherwise, receive, collect, hold, invest, manage, expend or otherwise deal with any moneys, lands, advowsons, incorporeal hereditaments, buildings, stocks, funds, securities, and real and personal property for any of the Board's purposes, including any money or property belonging to or held in trust for any such body as aforesaid, and to apply, by special appropriation or otherwise, such moneys and property, subject to any existing trust or appropriation, in furthering, carrying on, or promoting any such body, or any purpose for which any

Memorandum of Association and no portion thereof shall be paid or transferred directly or indirectly by way of dividend, bonus or otherwise howsoever by way of profit to the members of the Board or to any of them, and no member of the Board shall be appointed to any salaried office of the Board or any office of the Board paid by fees. Provided that -

- (i) nothing herein contained shall prevent the payment in good faith of reasonable and proper remuneration to any officer or servant of the Board or to any member of the Board in return for any service, work or goods done or supplied to or for the purposes of the Board; nor prevent the payment of interest on money lent by any member of the Board at a rate per annum not exceeding 2 per cent less than the minimum lending rate prescribed for the time being by the Bank of England or 3 per cent whichever is the greater, or reasonable and proper rent for premises demised or let by any member to the Board; provided that any member who may be personally interested in the supply of any service, work or goods at the cost of the Board, or the lending of money to the Board, or any devise or letting to the Board, shall absent himself from any meeting of the Board at which they are discussing any such transaction, and the other members are satisfied that such transaction is advantageous to or for the purposes of the Board.
- (ii) nothing herein contained shall prevent the Clerical or Lay Worker (either whole or part-time) members of the Board from being present, from taking part in any discussion or from voting on the payment or provision made in good faith of grants, pensions and benefits by way of maintenance or otherwise in accordance with the provisions of this Memorandum of Association, to or for the benefit of any class of Clergy or Lay Workers of the Church of England which includes or may include members of the Board.
- (iii) The provisions hereinbefore contained shall not apply to any payment to any railway, tramcar, gas, electric, water, cable or telephone company of which a member of the Board may be a member or any other company in which such member shall not hold more than one hundredth part of the capital, and such member shall not be bound to account for any share of profits he may receive in respect of any such payment.

5 The liability of the members is limited.

6. Every member of the Board undertakes to contribute to the assets of the Board in the event of the same being wound up during the time that he is a member or within one year afterwards for payment of the debts and liabilities of the Board, contracted before the time at which he ceases to be a member, and of the costs, charges and expenses of winding up the same, and for the adjustment of the rights of the contributories amongst themselves such amount as may be required not exceeding £1.

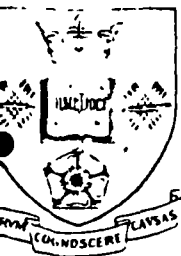
7. If upon the winding up or dissolution of the Board there remains, after the satisfaction of its debts and liabilities, any property whatsoever, the same shall not be paid to or distributed among the Members of the Board, but shall be given or transferred to or applied for some institution or institutions having objects similar to the objects of the Board, and which shall prohibit the distribution of its or their income and property amongst its or their Members to an extent at least as great as is imposed on the Board under or by virtue of Clause 4 hereof, or to some one or more of the charitable objects of the Board, to be determined by a majority of the Members of the Board voting at a Meeting duly convened conformably with the Articles of Association at or before dissolution, and if and so far as effect cannot be given to

the foregoing provision, then to some other charitable object.

8. True accounts shall be kept of the sums of money received and expended by the Board and the matter in respect of which such receipt and expenditure takes place and of the property, credits and liabilities of the Board, and, subject to any reasonable restrictions as to the time and manner of inspecting the same that may be imposed in accordance with the Regulations of the Board for the time being, shall be open to the inspection of Members. Once at least in every year the accounts of the Board shall be audited by one or more properly qualified Auditor or Auditors

APPENDIX 22

Accompanying Letter and Appendix sent out to
Discursive Partners with Papers Referring to
Statements about Accounting Systems



The University of Sheffield

Division of Economic Studies

Accounting: Business Studies: Economics

Crookesmoor Building
Conduit Road
Sheffield S10 1FL
Tel: (0742) 78555

C.A. Beck, F.C.I.S.,
Secretary,
Sheffield Diocesan Board of Finance,
St. Matthew's House,
45 Carver Street,
Sheffield,
S1 4PT

10th November, 1983

Dear Tony,

I write concerning the next stage of the research project on which I have been engaged over these last few years. As indicated at our last meeting on this topic I suggested that the next stage of the whole project was to conduct a mutual dialogue about some matters which the research appeared to be uncovering in the hope that we could come to some common agreement on their validity. The attached papers are 'preparing the ground' so to speak for this endeavour.

Enclosed are four sets of papers in this respect and it is clearly important to understand the nature and intentions of these in the context of this preparation. In this respect I attach a short appendix to this letter which hopefully will provide some helpful guidelines on how to approach this deluge of paper.

As you may well find, even with the attached guidelines, that the contents and/or my intentions are not clear I will of course be happy to come to see you to clarify any points. In this respect I will phone in a week or so, unless I see you before then, to discuss whether you would like to have an early meeting to help sort out any difficulties.

Thanks so much for all the help you have given to me to date and I hope from now on there may be some mutual 'payoffs' as we move into the next stage of this research.

May I repeat, before closing, my willingness to clarify any points at any time on either the attached or in terms of our on-going contact.

In the meantime with kindest regards.

Yours sincerely,

Richard Laughlin,
Lecturer in Accounting
and Financial Management

APPENDIX
GUIDELINES FOR APPROACHING THE ATTACHED
LITERATURE

INTRODUCTION

Before embarking on the detail of these guidelines it is helpful to reiterate the focus I am adopting in this research. As indicated on a number of occasions I am looking at the Church of England through the 'keyhole' supplied by the accounting systems in operation. Part of the reason for this is because of my professional skills in this area but, of more importance, is the belief that the absence, presence and nature of accounting systems in particular enterprises reflects important and central issues concerning such enterprises. Thus by taking this focus and analysing the reflections important insights into the enterprise can be discovered. The whole thrust of the research is trying to demonstrate this point.

With this in mind we can turn to looking at the four papers before you which should be looked at in the following order.

PAPER 1: THE NEED FOR AND NATURE OF A CRITICAL THEORETIC METHODOLOGICAL
APPROACH

The first paper you should look at is the one entitled 'The Need for and Nature of a Critical Theoretic Methodological Approach to the Design of Enterprise Accounting Systems' which sets out, in overall terms, the way I have attempted to approach uncovering the 'reflections' in the accounting systems. You may or may not find this hard going to read as it is written with an academic audience in mind. The heart of the approach I am adopting however is contained in diagrammatic form in Figure 4 and described briefly on pages 9 to 11. The latter parts of the paper basically amplify, clarify and develop these general insights.

Basically what is involved is as follows. Firstly for me to arrive at certain views about the reflections I see in the accounting systems observed. This is termed the 'formulation of critical theorems' in the paper. Secondly

to conduct an open free discussion on these ideas with you in the hope that we can come to a common mind on these reflections which may involve an abandonment, refinement or confirmation of the original 'critical theorems'. This is called 'processes of enlightenment' in the paper. Finally, with both of us agreed on what these reflections tell us we can face the very real and important task of thinking about change and development both in the nature of the accounting system and its consequent reflections and possibly more importantly the reality which is being reflected. This is called 'selection of strategies' in the paper.

PAPER 2: CHAPTER 5 SECTIONS 5.0 and 5.1

The second set of papers you should look at is Section 5.0 and 5.1 of Chapter 5 of the overall work I am writing. These sections provide an important link between the general model and the reality of the situation which you and I are dealing with.

PAPER 3: CHAPTER 5 SECTION 5.3

The third set of writing (Section 5.3) contains my attempt at trying to summarise the nature of, particularly, the accounting system for which you are responsible. This description is simply trying to make certain statements about the systems currently in operation. They do not declare my views about what they reflect in terms of the nature of the enterprise they serve. They are a necessary preparation for such insights and as a link to these I have posed at the end of the Section (in sub-section 5.3.5 and Table 5.3.5) a list of questions which also summarise important points from the description.

PAPER 4: CHAPTER 5 SECTION 5.5

The fourth set of writing (Section 5.5) attempts to summarise the nature of the accounting systems in the three levels in the Church of England investigated. This is enclosed largely for information purposes. Although our

mutual contact and concern is with only the Diocese unit it seemed valuable for you at least to be aware (without overfacing you with more bits of paper) of the differences which exist between the accounting systems at other levels. Such insights, in brief, are contained in Section 5.5.

CONCLUSION

As already indicated these four sets of papers are preparation only to later discussions and thus it is helpful to indicate my hope as to what you do with the material in the meantime. Three things come to mind. Firstly I would greatly value it if you could get reasonably acclimatised with the writing which is attached. I will of course happily clarify any points which are incomprehensible. Secondly I would much appreciate any comments on the inaccuracies contained in the descriptions of the accounting system for which you are responsible. Thirdly it would be helpful, if you have the time, to reflect on your answers to the questions posed at the end of Section 5.3 in the light of highlighting what they say about the institution to which you are responsible.

The next stage of the process is for me to put forward my possible answers to these questions in the context of uncovering the reflections which I see as to the nature of the Diocese of Sheffield. Practically, with all my current teaching commitments, the earliest this could occur is at Christmas although Easter next year looks more likely. Thus there is plenty of time for your reading, deliberation and discussion before more bits of paper arrive on your desk!

The following stage, hopefully during Easter or early summer next year, is to start discussion on the 'processes of enlightenment' and 'selection of strategies' stages. Clearly it is difficult to predict how long such endeavours will take but the power to control such discussions in terms of time involvement is undoubtedly up to you - although I would hope we could come to some mutually agreeable arrangement.

One final point before closing you will find as you go through the text I refer on a number of occasions to previous sections of the work I am presently writing, particularly chapter 4, as well as to appendices neither of which are attached. I have not enclosed these for three reasons. Firstly because I didn't want to overface you with more bits of paper. Secondly because the text can be read and understood without these. Thirdly because you will already have most of the relevant material to hand - particularly much of the material contained in the appendices. In this latter respect, however, I enclose a list of the contents of these appendices.

However, should you wish to see any of the material referred to in the text but not enclosed do not hesitate to contact me.

CONTENTS OF APPENDICESAPPENDIX NUMBER

- 1 Initial letter to Incumbents requesting participation
- 2 Parish interview schedule used with participating incumbents
- 3 Some further miscellaneous questions to be completed by participating incumbents
- 4 Questions on some basic attitudes to be completed by participating incumbents
- 5 Feedback to participating incumbents on basic attitude responses
- 6 St. Thomas Church Crookes, Sheffield 1982 Annual Accounts
- 7 Sprotbrough cum Cadeby 1981 Annual Accounts
- 8 St. Marks Church, Mosborough 1981 Annual Accounts
- 9 Parish Account Book details sent to all parochial treasurers dated 17th October 1979
- 10 Central Board of Finance Parochial Return of Income
- 11 Sheffield Diocesan Board of Finance 1982 Annual Accounts
- 12 Quota Assessment Rules dated 13th June 1977
- 13 New Quota Assessment Rules dated 10th February 1982
- 14 New Quota Assessment Method: specimen and comparative parochial quotas for 1982 under new and old method
- 15 General Synod Fund Estimates of Expenditure 1984
- 16 General Synod Fund 1981 Estimates of Expenditure using different Vote characteristics
- 17 Central Board of Finance 1982 Annual Accounts
- 18 General Synod Fund: Old Apportionment Rules
- 19 General Synod Fund: New Apportionment Rules
- 20 Church Commissioners, 1982 Annual Accounts

APPENDIX 23

Accompanying Letters and Appendix sent out to
Discursive Partners with Papers Referring to
the Design of Critical Theorems

The University of Sheffield

Division of Economic Studies

Accounting: Business Studies: Economics

Crookesmoor Building
Conduit Road
Sheffield S10 1FL
Tel: (0742) 78555

Our Ref: RCL/WR

17th April, 1984

The Revd. Canon R.P.R. Warren,
St. Thomas Church,
Nairn Street,
Crookes,
Sheffield,
S10 1UL

Dear Robert,

I attach, at last, the next stage of my on-going research which follows on from and connects to the various papers sent to you on 10th November, 1983.

The attached is my formulation of 'Critical Theorems' (using the jargon of the original papers sent to you) which link directly to the various questions which come out of the contents of Section 5.2 which is already in your possession.

We are now in a position, when you have had chance to read and digest the attached, to move into the 'Enlightenment' and 'Practical Action' stages of the research (once again using the jargon from the papers originally sent to you.) What is involved in this is briefly discussed in a short appendix to this letter.

Can I suggest we try and arrange an initial meeting to start this process during the week beginning 28th May? This should allow you enough time to wade through all of the attached so that we can have a reasonably meaningful dialogue at our initial meeting. I suggest we leave further meetings open until after this initial session and make suitable plans or non-plans then.

I trust you will find the contents of the attached interesting even if you may not agree with them! However I will be in touch before our initial meeting to check, at least, that you can understand all the contents.

With kindest regards and thanks.

Yours sincerely,

Richard Laughlin

Atts.



The University of Sheffield

Division of Economic Studies

Accounting: Business Studies: Economics

Crookesmoor Building
Conduit Road
Sheffield S10 1FL
Tel: (0742) 78555

Our Ref: RCL/WR

21st May, 1984

C.A. Beck, FCIS,
Secretary,
Sheffield Diocesan Board of Finance,
St. Matthew's House,
45 Carver Street,
Sheffield,
S1 4FT

Dear Tony,

I attach, at last, the next stage of my on-going research which follows on from and connects to the various papers sent to you on 10th November, 1983.

The attached is my formulation of 'Critical Theorems' (using the jargon of the original papers sent to you) which link directly to the various questions which come out of the contents of Section 5.3 which is already in your possession.

We are now in a position, when you have had chance to read and digest the attached, to move into the 'Enlightenment' and 'Practical Action' stages of the research (once again using the jargon from the papers originally sent to you.) What is involved in this is briefly discussed in a short appendix to this letter.

Can I suggest we try and arrange an initial meeting to start this process during the week beginning 2nd July? This should allow you enough time to wade through all of the attached so that we can have a reasonably meaningful dialogue at our initial meeting. I suggest we leave further meetings open until after this initial session and make suitable plans or non-plans then.

I trust you will find the contents of the attached interesting even if you may not agree with them! However I will be in touch before our initial meeting to check, at least, that you can understand all the contents.

With kindest regards and thanks.

Yours sincerely,

Richard Laughlin

Atts.



The University of Sheffield

Division of Economic Studies

Accounting: Business Studies: Economics

Crookesmoor Building
Conduit Road
Sheffield S10 1FL
Tel: (0742) 78555

RECORDED DELIVERY

Our Ref: RCL/WR

28th June, 1984

R. Stallibrass,
Deputy Secretary,
The Central Board of Finance of the
Church of England,
Church House,
Dean's Yard,
London,
SW1P 3NZ

Dear Ray,

I attach, at last, the next stage of my ongoing research which follows on from and connects to the various papers sent to you on 10th November, 1983.

The attached is my formulation of 'Critical Theorems' (using the jargon of the original papers sent to you) which link directly to the various questions which come out of the contents of Section 5.4 which is already in your possession.

We are now in a position, when you have had a chance to read and digest the attached, to move into the 'Enlightenment' and 'Practical Action' stages of the research (once again using the jargon from the papers originally sent to you.) What is involved in this is briefly discussed in a short appendix to this letter.

I do apologise for the delay in getting this material to you. I trust you will have enough time to digest the material before our planned meeting on Thursday 2nd August at 2.00 p.m.

I also attached the various reports you kindly lent to me. These proved, as expected, valuable mines of information as you will see as you read through the main text.

I trust you will find the contents of the attached interesting even if you may not agree with them! However I will be in touch before our planned meeting to check, at least, that you can understand all the contents.

With kindest regards and thanks.

Yours sincerely,

Richard Laughlin

Atts.

APPENDIX

The attached writing constitutes my 'consensus on theory' at the Critical Theorem stage of the approach adopted (using the terms discussed in the paper entitled 'The Need for and Nature of a Critical Theoretic Methodological Approach to the Design of Enterprise Accounting Systems'). I have tried as far as possible to follow the methodological requirements which this approach demands, subject to all the shortcomings discussed in the final section of the attached.

Such requirements are discussed at length in the original paper and are represented in a somewhat simpler diagrammatic form in Figure 1 attached to this appendix. In effect this Figure discusses the processes adopted in arriving at the arguments and conclusions which you have in the attached. The material you received last November is basically the content of Box B1 in Figure 1 and the material you have now is Boxes B2 and B4. However, in arriving at the contents of these latter elements (Boxes B2 and B4) I have attempted to operationalise the other elements in Figure 1 as well. I have tried to adopt consistent unchanging underlying commitments (Box A1) to the process of discovery which has involved a certain distancing from personal preferences, entrenched positions etc.. Equally I have made every attempt to allow those with whom I have discussed my thoughts equal opportunity (Box A2) to offer their thoughts on any of the contents in B as a totality. I have consistently attempted to challenge and contradict my original explanations (Box B3) as well as try to use the processes of conflict resolution using discourse when inconsistencies have arisen between rival explanations (Box A3).

It is not always clear from the attached which, because of limitations of writing space, deals only with my final conclusions and back up arguments (Boxes B4 and B2 respectively) that I have operationalised all of these other variables in Figure 1. However, as far as ever possible this has occurred in arriving at these final thoughts.

How successful I have been is questionable for many reasons of which one is of notable importance. This problem quite simply, as indicated in the text on a number of occasions, is that I have not had a fellow researcher who has a similar intimate knowledge of the institution who could realistically challenge the real depth of my understanding. My discussion with others, which have been in abundance and highly fruitful, have still left me doubtful as to whether real 'equal opportunity' for putting forward ideas has really occurred due to lack of knowledge about the many nuances concerning the Church of England. This fact clearly makes the next stage which involves a dialogue with yourself vital if the explanations are going to have any status at all even to ourselves - which is all one can hope for at this stage anyway.

What is involved in this next stage is contained in diagrammatic form in Figure 2. As you can see it is virtually identical to Figure 1, with two additions. The two additions are firstly an input of all my thoughts on Boxes B1, B2 and B4 (which you now have) and secondly some form of prior discourse which leads to us mutually understanding and adopting the approach contained in Figure 1, in the various discussions we have. Apart from these necessary additions the whole purpose of this enlightenment stage is for us together to mutually agree the contents of Boxes B1', B2' and B4', which will not necessarily be the same as the previous contents which you have*, using the various processes, checks and balances of the approach.

Once we have a common mind on various contents of Boxes B1, B2 and B4 we can then move into the final stage of the whole process which involves a mutual discussion concerning the practical import of this new found

* Undoubtedly there is a danger in me producing the contents of B1, B2 and B4 which to an extent prevents equal opportunity for offering speech acts with regard to such matters. This is a problem with the approach but one which can be overcome I hope by a healthy scepticism on your part as to the ideas which I have put forward.

understanding. What is involved in this process is contained in diagrammatic form in Figure 3: the details of which we can discuss at our first meeting.

Clearly to operationalise Figure 2 is our first priority which may or may not take a long time. Thus it is to this I would suggest we direct our initial attention at our first meeting which may take part, all or more than the time available at this session depending on a multitude of factors. Undoubtedly to fully operationalise Figure 3 if we see the need for far reaching changes may take months, years or a lifetime to complete! Quite clearly how far we can go along this line depends on our mutual understanding concerning the necessity for change and our commitment to see it through which will only become apparent as we proceed to operationalise Figure 2.

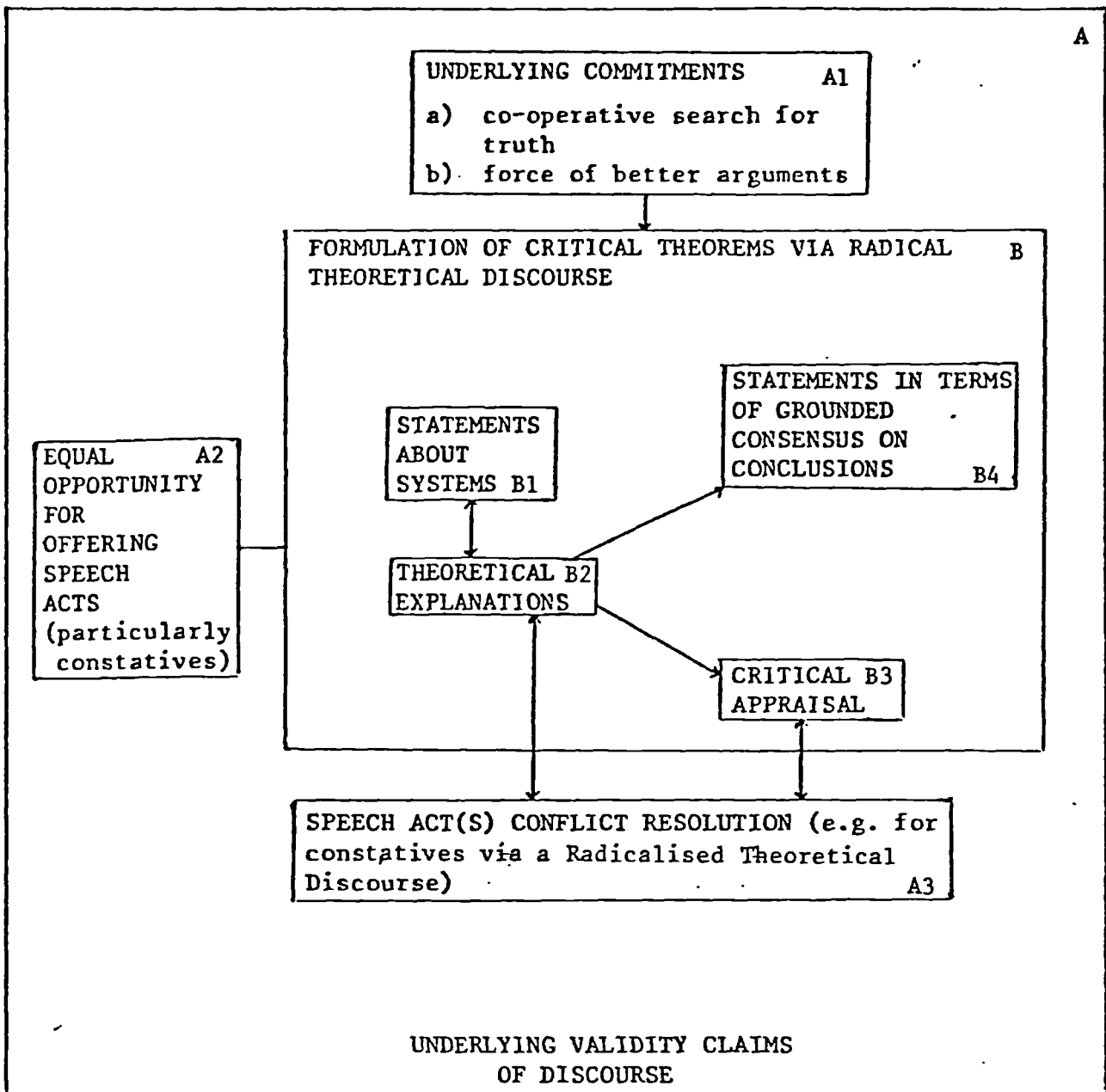


FIGURE 1

INTERCONNECTED ELEMENTS AND STEPS IN THE FORMULATION OF CRITICAL THEOREMS

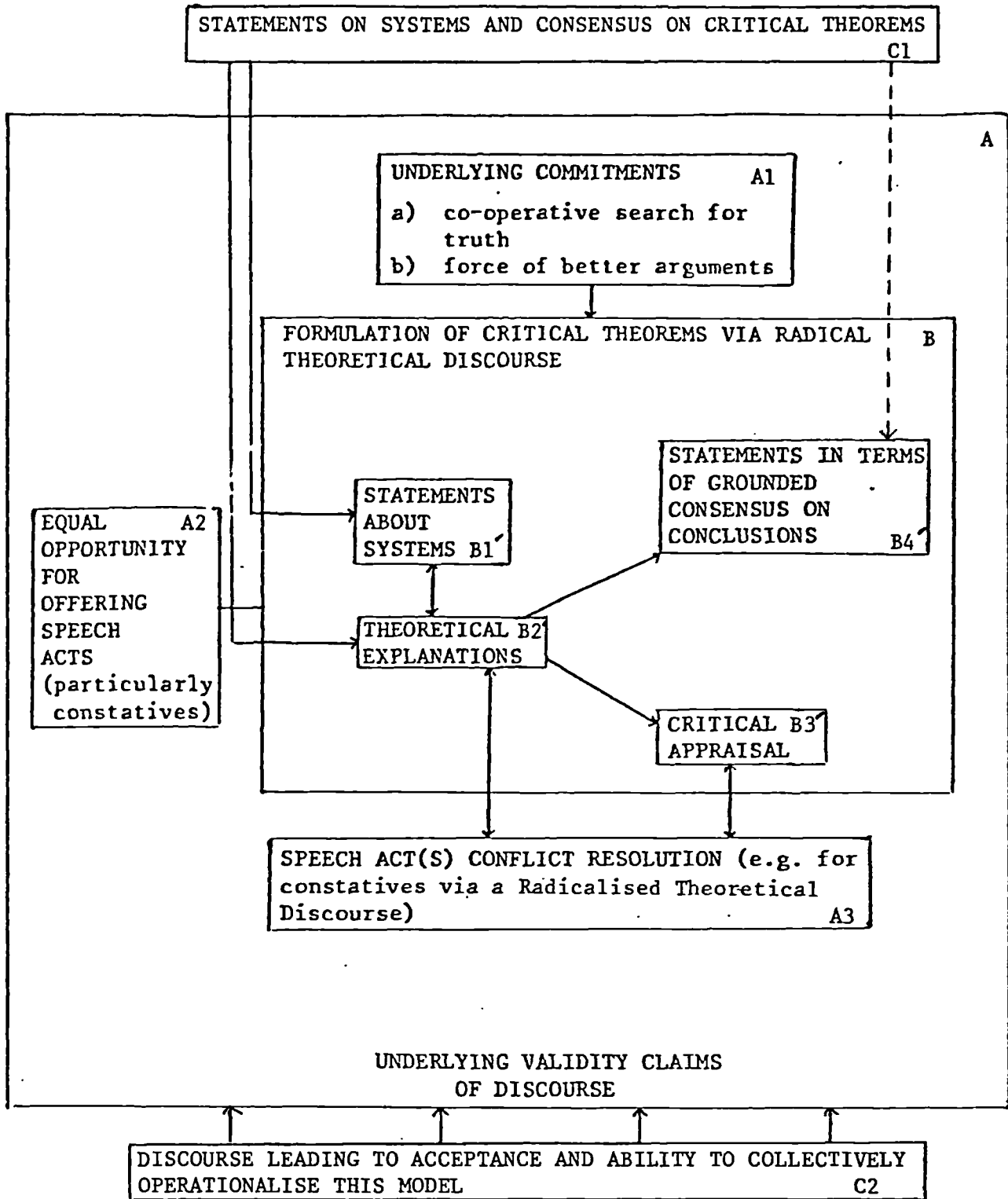


FIGURE 2
INTERCONNECTED ELEMENTS AND STEPS IN PROCESSES
OF ENLIGHTENMENT

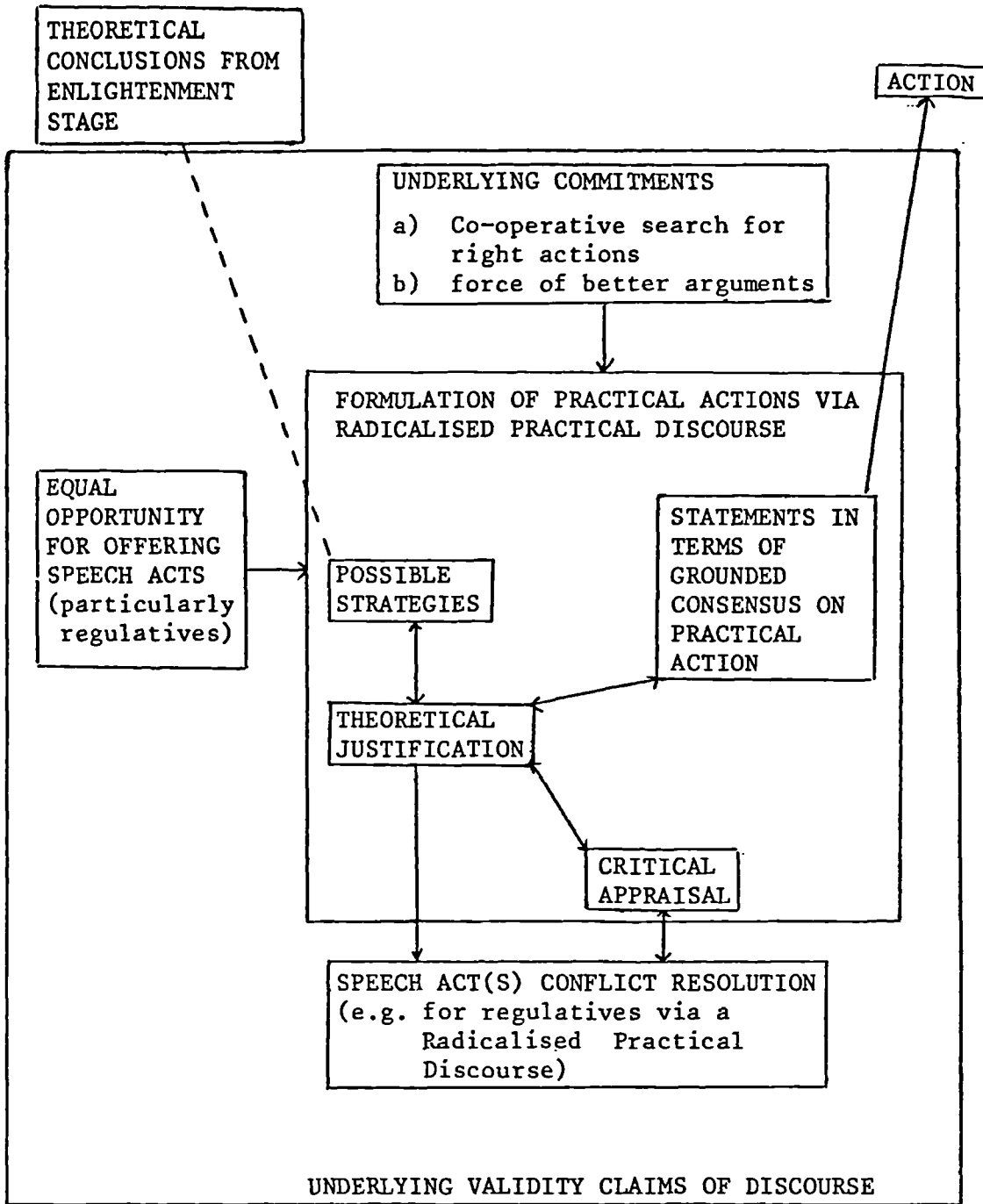


FIGURE 3

INTERCONNECTED ELEMENTS AND STEPS

IN SELECTION OF STRATEGIES

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