

Shared Outcomes Framework

Financial Sustainability - Further guidance

Introduction

This document provides further guidance for the measurement of the Financial Sustainability outcome as part of the Shared Outcomes Framework. This builds on the Financial Sustainability definition guidance that covers the basics of the outcome and measure to be used. If you have not yet read that document, please read it first (<https://churchsupporthub.org/all-resources/financial-stability-shared-outcomes-framework/>). Further details about the Shared Outcome Framework as a whole, what it is and how it should be used can be found in the Church Support Hub pages (<https://churchsupporthub.org/all-resources/shared-outcomes-framework/>).

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Clarification of definition FAQs

The below gives some further suggestions for how to interpret the measure. If you have further questions or situations you are unsure about, please get in contact with your diocesan team overseeing funded projects in the first instance. If diocesan teams have questions, please contact your Diocesan Support Team consultant (part of the national church Vision & Strategy team) and they will be happy to answer any questions you may have.

Who is considered a 'regular giver'?

This indicator is as defined in the Return of Parish Finance and reported through the annual return. To paraphrase the 2024 form, this is the number of people who are giving regularly (e.g. weekly, monthly, quarterly) through a standing order or the parish giving scheme, by envelope or by cheque. If more than one person is associated with a regular giving scheme (e.g. a couple or family give together as a single unit), only ONE person should be counted.

What calculation should be used for the indicator 'c' - annual churches annual support or investment?

The calculation is described in detail in the calculator tool provided for this indicator, which can be found on the Church Support Hub page for this outcome area. In summary, it is the Church/Parish income (less project grants and capital grants), minus its operational expenditure (i.e. non-capital) and any difference between parish share paid with resources in kind provided (e.g. clergy cost). This together calculates what external support a local church received to meet its operational costs in any given year.

If a project isn't a straightforward single parish or church, how do we decide what to include?

Most projects will in some way be delivering or supporting mission in a local church context, whether in a parish, BMO or multi-parish benefice etc. As a rule of thumb, wherever the resource is being deployed and change is being sought, is where the measurement should be made. If it is unclear how this should be applied, discuss with the those in the diocese overseeing the project or the Diocesan Support Team consultant.

Why doesn't the measure take into account if a church is in a deprived area or less financially able?

For any measurement to be useful for comparison, it needs to be applied consistently regardless of the setting or context. Projects expectations of outcomes will vary however depending on many factors, including local population demographics. Therefore it is not the indicator that changes for the context but the interpretation of the outcome indicated by that measurement.

What if there is doubt about the accuracy of a parish's finance returns?

If there is doubt about a particular parish's finance returns, it would make sense to discuss this with the parish in question and if necessary, update the finance return with more accurate information so that the base data is correct. Inevitably there will be exceptional circumstances when figures are accurate but misleading and may require explanation or interpretation, which can be included in annual reports and end of project evaluations.

What timeframe should be used for the measurement?

The Return of Parish Finance used for reporting of the total giving and total number of regular givers is reported on annually for a calendar year, which is the approach that has also been taken for the local church's annual support or investment figure for ease and consistency. Comparing individual year's figures can then be used to identify change over time for a project.

Guidance for practicalities of measurement

Baselining at project kick-off or reset

Although the significant majority of churches complete the Return of Parish Finance each year, some churches may feel it adds little value to their work and so they may not do so with attention to detail of definitions or may only estimate roughly in some circumstances rather than attempting more accurate measurement, particularly for entries that do not appear in the church's accounts, such as number of regular givers. For some churches, there is a particular incentive also to estimate higher or lower figures, depending on how it is used in the diocese (e.g. a factor for parish share calculation or resource allocation). Therefore it is a good idea to carry out a baselining exercise, where extra effort is taken to

identify accurately the indicators and in particular the number of regular givers figure for each church in a project before the project has fully started or when a significant change in the project is introduced (such as with a reset). The baseline figures then give an agreed and accurate comparison point as the project goes on. Many projects have found that without this process, the accuracy of initial figures are then disputed later on, leading to uncertainty of the impact of the project or dissatisfaction in general. In this initial baselining process it is helpful to discuss with churches, and particularly those individuals who will be caring out the measurement, their understanding of the measurement definition, what incentives exist for them in measuring (in order to be open about it), how the measures will be used and a reliable and efficient process for the measurement.

Counting the number of regular givers

Given that the number of regular givers is not a figure that would appear in church accounts, it requires some additional effort and method to measure. Some churches therefore may not have a robust process in place and rely on an estimate or even guess. In order to identify accurately a count of the regular givers, most churches will find it necessary to compile a list of those who give regularly, that can then be used to count the total. For smaller churches this may be able to be done relatively easily by the Treasurer looking at their sources of information (such as bank transactions, Parish Giving Scheme or other online provider data, gift aid details etc.) and adding in any others who are known to give regularly in addition. Once a list has been compiled, this could be stored securely and then used the following year (or next time the count is updated), with new names added and those no longer giving regularly removed. Given the simplicity of the counting (simply the number of unique names giving regularly), even for larger churches this may be relatively simple to compile each year from financial and giving data systems. Inevitably there may well be some people who give regularly in cash to a church but without having otherwise identified themselves to the church with their giving that will be missed, however this cannot be helped and if the same method is used each year, the figure will be a reliable indicator of change over time.

Using the Worshipping Community Count Tool to record regular givers

The Worshipping Community Count Tool is a simple tool that has been developed to support churches to identify their size of worshipping community and involves producing a list of church attenders. This could also be used to record which of those attending are regular givers by recording this in the 'Notes' or 'Custom' column of the list against each individual. Then by filtering the list for the filled out rows and highlighting the total list of names, a count figure would be shown on the bottom bar of the google sheets page, which would correspond with the number in the list and therefore the total number of regular givers. Further information about the tool can be found in the Attendance Change further guidance on the church support Hub at following location <https://churchsupporthub.org/all-resources/attendance-change-shared-outcomes-framework/>

Using the Local Church Annual Support or Investment Calculator

The Local Church Annual Support or Investment Calculator is a simple tool that has been developed to enable projects to calculate a figure for the third element of the indicator. It uses figures for parish/church income that can be taken directly from a parish's Return of Parish Finance and figures from a project's budget or diocesan calculation. It is anticipated to be completed by the diocesan team for a particular project and makes provision for calculating figures for multiple churches within a project if required. The tool is a simple excel spreadsheet that explains what figures to include and calculates a figure for the indicator. It can be downloaded from the Church Support Hub at the following location <https://churchsupporthub.org/all-resources/financial-stability-shared-outcomes-framework/>

Reporting the local church annual support or investment figure

The reporting of total giving and number of regular givers is already carried out through the Return of Parish Finance process. However, as a new indicator, the local churches annual support or investment figure is not currently reported on by projects. This should be reported annually by completing the calculator tool (or a diocese may adapt this into their own reporting data systems using the same calculation) and providing it to the Diocesan Support Team consultant. For many dioceses this may make most sense to carry out during a project's annual review process alongside other outcome reporting.

GDPR Compliance

GDPR legislation puts requirements on all organisations about how they handle individuals' personal data. This applies to producing a list of regular givers, which would also be considered 'special category data', given that church regular giving could be indicative of religious belief. Article 9d of the GDPR allows churches to process special category data *'in the course of its legitimate activities with appropriate safeguards...on the condition that the processing relates solely to the members or former members of the body or to persons who have regular contact with it in connection with its purposes'*. Therefore there are grounds for having a list of regular givers without having to get explicit consent from every named person, provided that it is done in a way that complies with the standard GDPR principles. In particular this includes (amongst others) ensuring the list is securely stored, only accessible by those who need to compile or use it and therefore not shared more widely. It is likely that most churches' existing privacy notice will include mention of use of personal data in this way as anticipated by article 9d, but if not, mention of this kind of use should be added.