Navigating the future with pragmatism, purpose and hope

Diocese of Salisbury
Making Jesus Known

2026 Budget Guide – Diocesan Synod 11 October 2025

And God is able to bless you abundantly, so that in all things at all times, having all that you need, you will abound in every good work. 2 Corinthians 9:8

We are in a time of challenge and opportunity for the future of the churches which make up the Diocese of Salisbury; with pressure on people and on finances. As a community of 19,000 faithful and hope-filled Christians, we are committed to meeting these pressures with courage and practical action.

At the heart of our diocesan budget is Parish Share – the committed giving of faithful people in parishes. It is parish share that funds ministry in every community. Yet for many years now, the share contribution has not covered the cost of being church, as parishes face increasing financial pressures. The ongoing shortfall – currently funded through the sale of surplus clergy houses – is unsustainable.

Taking firm hold of this challenge means we are using this time to transition to a more financially sustainable future – seeking new funding, repurposing our assets, phasing in unavoidable increases and working hard to keep Parish Share in line with inflation. Our goal is to share the burden fairly while sustaining vital ministry and services. This season calls for prayerful and sustained action from each one of us. Together, we can build a sustainable future, recognising generosity, sustaining ministry and ensuring the Church's life in every community.

2026 Budget at a glance – supporting ministry across the diocese

£18.3m
Total budget

£12.9m
Parish Share request

£1.9m
External grants
(Restricted use)

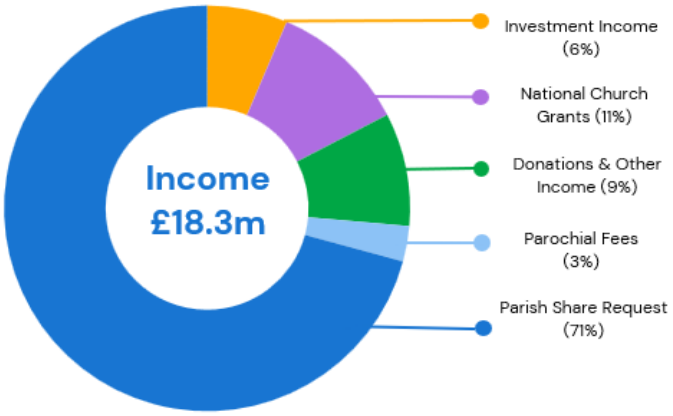
(£2m)
Anticipated operating deficit

175.5
Stipendiary clergy and curate posts supported

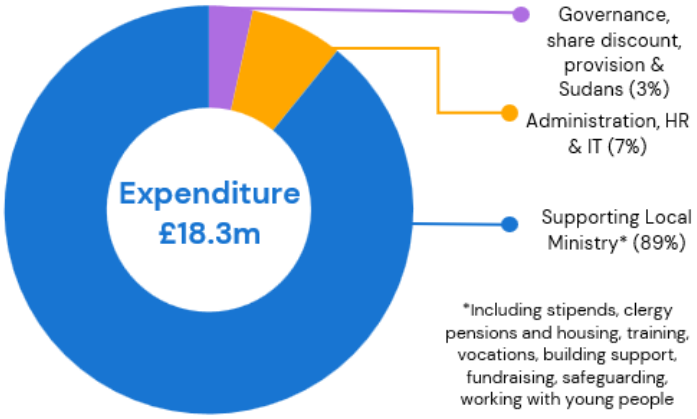
+10.7%
Increase in clergy stipends agreed by General Synod

£600k
Time-limited support
(£2.4m in total over 9 years from national church)

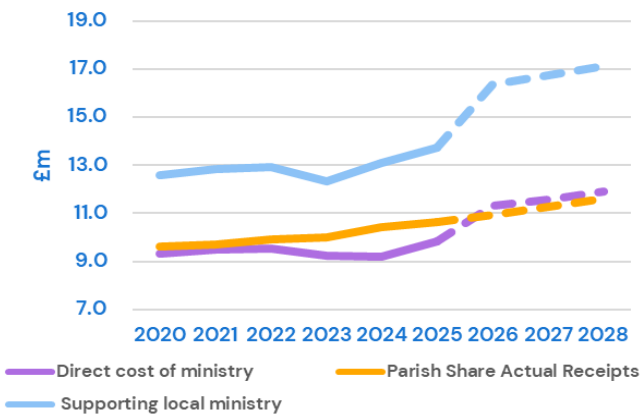
INCOME



EXPENDITURE



Trend of Parish Share receipts vs supporting local ministry



Giving trend suggests that **parish share may not entirely cover the future cost of ministry** (stipend, pension, NI & housing) and DBF support services. This highlights the need for **shared responsibility**.

2026 Budget increase v 2025 budget:

+13% total budget

+8% excluding external funding

Parish Share request increase by 3%

Actual share collection is at 85%

We have a GAP of £2m = operating deficit

An additional £2.45 a week per member* can eliminate the shortfall and secure the future of our ministry, including the increase in stipend.

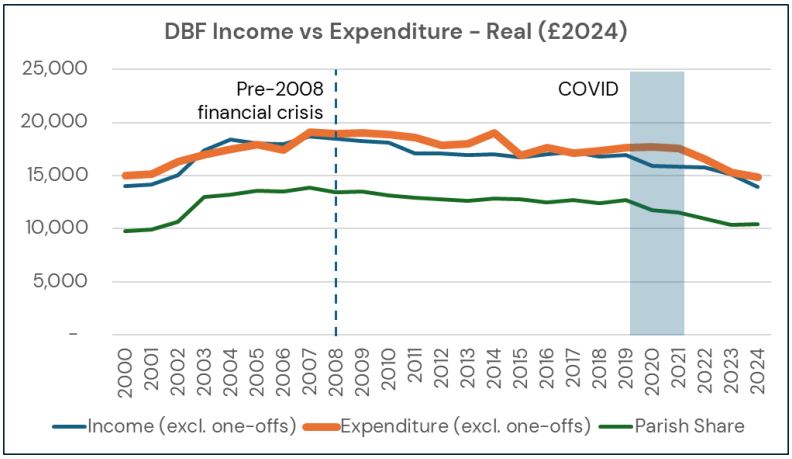
* Based on 18,900 Worshipping Community members

A ‘chronic’ operating deficit (income shortfall)

Total DBF budget	2024 Actual	2025 Forecast	2026 Budget	2027 Plan	2028 Plan
Parish Share request	£12.2m	£12.6m	£12.9m	£13.3m	£13.7m
Parish Share receipts**	£10.4m	£10.6m	£10.9m	£11.3m	£11.6m
Other income	£3.5m	£3.3m	£5.3m	£5.3m	£5.3m
Total expenditure	(£14.9m)	(£15.1m)	(£18.2m)	(£18.6m)	(£19.0m)
Operating deficit	**(£0.96m)**	**(£1.2m)**	**(£2.0m)**	**(£2.0m)**	**(£2.1m)**

** Parish Share receipts show actuals for 2024, with forecasts for 2025–28 assuming receipts rise in line with inflation of 3%, consistent with historic trends.

For more than two decades, the DBF has faced a chronic operating deficit: year after year, income has not been enough to cover the true cost of ministry and support services. While expenditure has stayed relatively flat – mainly through reducing the number of stipendiary clergy posts – the underlying gap has persisted.



This challenge has been made harder by wider societal shifts. Fewer people, especially younger generations, are attending church or giving financially, while the decline in baptisms, weddings, and funerals has reduced fee income. Even so, overall income has broadly kept pace with inflation, because our worshipping communities have remained faithful and generous, working hard together to bridge the gap despite the challenges.

Despite this, the cumulative operating deficit from 2000-2024 stood at £12.7m (£16.6m in today’s terms). To bridge the gap, **around 60 clergy houses have been sold over the past 24 years** – an average of 2–3 homes each year. **Without change, this pattern will continue.**

Looking ahead, the situation is becoming more acute. In 2025, parish share may, for the first time, fail to keep pace with inflation. Coupled with a significant increase in clergy stipends, this could accelerate financial unsustainability. **If current giving and attendance trends continue, unrestricted reserves projected to last until 2031 may run out far sooner, posing real questions about the DBF’s long-term viability.**

This is a moment of change and opportunity.

For the first time in many years, our worshipping communities are not only slowing their decline but, in some cases, beginning to grow. God is at work among us, bringing the Good News of Jesus Christ to new hearts and lives through our faithful communities.

Faced with rising financial risks and urgent needs, as well as fresh opportunities, the trustees (Bishop's Council) have committed to act boldly and decisively: repurposing assets and investing in initiatives that enable new forms of ministry, engage children and young people, and support parishes to flourish.

Over the next five years, we will continue to release value from surplus clergy houses not only to fund the deficit but, more importantly, to invest in vision and growth. Alongside this, we are pursuing external funding and carefully stewarding existing resources.

We are blessed with resources, both financial and human, with deeply committed people across our diocese. The 2026 budget calls for purposeful action, generosity, and prayerful commitment so that today's challenges are reimagined as opportunities to strengthen the Church's presence and advance our mission of Making Jesus Known.

A sustainable financial future is fully within reach – and can be achieved when shared across all our worshipping communities.

2026 Budget in detail

With increased (restricted) external funding, the budget is shown as: 'Total DBF Budget' (all income and expenditure) and 'Core Budget' (excluding restricted external income and related costs).

A detailed Income and Expenditure statement for 2024–2026, including all figures and variance analysis notes, is provided at the end of this guide.

Parish Share	2024 Actual	2025 Budget	2026 Budget
Request (Target)	£12.2m	£12.6m	£12.9m

Parish Share is the generous giving of our parishes, and it remains our aspiration to fund the full cost of being church from Parish Share, ensuring clergy can serve in every community and that parishes are supported through the range of DBF services.

At September 2025, we are deeply thankful for receiving 61.2% of the requested share: 27 / 6% (2024: 31 / 7%) of parishes have been able to contribute their full share for the year and 367 parishes that are giving faithfully towards their share request. We also recognise the 38 / 9% (2024: 29 / 7%) of parishes that have not yet contributed. **Every contribution matters, and together they make ministry possible across our diocese.**

Some have asked whether the Parish Share request should be reduced to reflect the reality that, in recent years, we have received around 85% of what we ask for. To do so, however, would mean cutting clergy posts, by far our largest area of expenditure. This would be a false economy: fewer clergy in our communities leads to fewer opportunities for people to encounter the Good News of Jesus Christ, which in turn reduces both engagement and giving. In short, if we shrink ministry, we also shrink the Church's future.

That is why we will continue to set Parish Share at an aspirational target that reflects the cost of being church in this diocese, while being realistic that we are not currently able to collect this and for now, we are covering the shortfall by carefully managing reserves and selling surplus clergy houses. But this cannot go on for much longer: **by 2030, all surplus houses will be gone if we continue at the current pace of sales (around 15 houses between 2026–2030).**

Parish Share is not simply about balancing the books. It is about sustaining a living, hopeful presence of the Church in every community. Together, through prayerful generosity, we can change the trajectory: funding ministry not just to survive, but to flourish.

All other income	2024 Actual	2025 Budget	2026 Budget
Total budget	£3.5m	£3.6m	£5.3m
Core budget	£2.9m	£2.7m	£3.5m

This includes income from the national church and other external grants, Sudan's donations, parochial fees, management fees, chaplaincy income, rental income from let clergy houses, SDBF Building Consultancy income and investment income.

Notable changes:

- National Church time-limited funding, providing short-term 'breathing space' as we transition to higher stipends, £606k for 2026. The funding is tapered, and in total, Salisbury will receive £2.4m over 9 years.

Time-limited funding over 9 years

2026	**2027**	**2028**	**2029**	**2030**	**2031**	**2032**	**2033**	**2034**	**Total**
£606k	£509k	£413k	£317k	£246k	£173k	£100k	£50k	£25k	**£2.4m**

- New external grant income, restricted to the following purposes:
  - National Church (£5.1m 5y): funding to accelerate the development of our vision, in response to the core challenges that we have identified: declining attendance, missing generations & diminishing resources. Most of the funding will develop the 13 Mission Hubs
  - Anglican Heritage project (£250k 2y): funding two posts to research the possibility of establishing an Anglican Heritage Trust and other interventions for churches at risk of closure.
  - Racial Justice (£103k 2y): funding for a Racial Justice Development Officer to enabling diverse vocations, influencing policy, supporting diocesan networks and leaders, and resourcing local parishes to build inclusive communities.
- In 2024, the parochial fee rebate was wrongly deducted from income, reducing that year's fees by about £200k. This has been corrected for 2025–26, and fees are now consistent across all three years.
- SDBF Building Consultancy Ltd will cease trading in 2025, reducing income in 2025-2026 compared to 2024.
- Rental income is expected to fall due to fewer clergy vacancies and the sale of more houses to fund the operating deficit, leaving fewer properties available to let.
- Other income includes £520k from the 4-year staff pension scheme credit and repurposing of assets for investing in vision and strategy activities.

Supporting local ministry – Direct ministry cost	2024 Actual	2025 Budget	2026 Budget
Total budget	£9.2m	£9.8m	£11.1m
Core budget	£9.2m	£9.8m	£11.0m

The £1.2m increase (+13%) from 2025 to 2026 includes a 10.7% rise in clergy and curate stipends (6.6% one-off adjustment plus 4.1% inflation for 2026/27). This equates to about £880k for a full year on 175.5 FTE clergy/curates. Allowing for clergy vacancies (21 in 2026) and the fact the uplift applies for only 9 months in 2026, the actual increase from 2025 to 2026 is £524k. Clergy expenses include resettlement, relocation and first appointment grants are expected to increase by £91k.

Please note that the numbers below do not reflect the total renumeration and benefits package for clergy and curates; they are also entitled to housing, resettlement, relocation and first appointment grants, continual ministerial development training, counselling, etc.

10.7% increase*	2025/26	2026/27
Clergy	£42,604	£47,868
Curate	£40,943	£45,676

*This includes the increase in stipends and the associated increases in NI and pension contribution.

In this diocese we are fortunate to have one of the highest number of stipendiary clergy compared to other dioceses in England, our figure is 1.65 FTE per 10,000 of population, whilst the figure nationally is about 1.3 FTE. This is the number we hope to maintain if we can raise enough parish share and other income.

2026 clergy property costs are being aligned with 2025 actual property expenditure which is higher than budget due to major works and upgrades to vacant clergy houses for commercial letting. 3.4% inflationary increase on property costs. Compared to 2025 budget this is an increase of £626k, however against the forecast it is similar.

Supporting local ministry – DBF services	2024 Actual	2025 Budget	2026 Budget
Total budget	£3.9m	£4.1m	£5.2m
Core budget	£3.4m	£3.3m	£3.7m

In 2026, the DBF will continue to provide a wide range of support services for parishes, including the mission & ministry team, clergy and ordinand training, vocations,

communications, building support, fundraising, safeguarding, paying for DBS checks, parish support, registrars, chancellor and faculty fees, church quinquennial fees, the Ramsbury and Sherborne bishops' offices, and work with young people, including the annual grant to the Diocesan Board of Education of £361k.

Staff salaries will rise by 4.1% in line with stipend increases, while all other expenditure assumes general inflation of 2.9%.

- **Core staffing**: We will increase by 1 FTE within our Safeguarding team to meet the growing demand in safeguarding casework and training. We are also adding additional resourcing in the Fundraising team – Grants Officer & Digital Giving Officer – these posts will be funded using the staff pension credit.
- **Safeguarding surge capacity**: Following the APCS data breach, trustees agreed to move sooner to the new DBS provider (31:8) and set up Safeguarding Hubs. The 2026 budget includes c.£90k for short-term staff in safeguarding, plus four part-time Parish Hub Support Officers (6–12 months) to support and train PSOs, clergy, and parish teams.
- **Investment in strategic activities:** £252k released from DBF assets to be intentionally invested in initiatives that grow our diocesan vision and strengthen our mission.

Administration, HR, IT & SDBF Building Consultancy	2024 Actual	2025 Budget	2026 Budget
Total budget	£1.0m	£1.1m	£1.3m
Core budget	£1.0m	£1.1m	£1.3m

Previously, some of the technology roles have been included within Parish Support. The total cost of the Technology team is now included within this budget category. £40k has been included for temporary surge capacity as agreed by the trustees to move sooner to the new DBS (31:8) provider.

We have also strengthened our HR capacity with the appointment of a People Director, supporting clergy, staff, and parishes. Together with bishops and archdeacons, work is underway to shape a cohesive People Plan, focusing on attracting, supporting and retaining the right missional leaders, exploring new models of ministry, and developing affordable remuneration packages.

Central costs breakdown include:

Central Costs	2026 Budget
Finance team & Diocesan Secretary salaries & expenditure	409
IT licences, systems, infrastructure & Optimity managed services contract	156
Emmaus House office costs, printing, telephony, insurance	110
Depreciation	96
Staff training and continual professional development	23
	794

SDBF Building Consultancy (subsidiary company of SDBF) will cease training in 2025 with a corresponding reduction in expenditure.

Looking ahead, IT capital expenditure of £156k is planned for 2026, including a new diocesan website, a self-service property management system (FixFlow) for the maintenance of clergy housing and the decommissioning of our legacy SalDims database.

National Church costs, Governance, Share discount & Sudans	2024 Actual	2025 Budget	2026 Budget
Total budget	£0.8m	£1.1m	£0.6m
Core budget	£0.6m	£1.0m	£0.4m

From 2026, changes to national church funding will remove diocesan apportionment. Votes 2–5 (national church budget, grants, mission agency pensions, and clergy retirement housing) and this will now be funded nationally, while Vote 1 is replaced by a new Ministry Training Fund. This is an annual saving of c.£500k.

£372k included for share discounts, long-term vacancy relief, and any agreed in-year adjustments. To encourage timely payment of Parish Share and support DBF cashflow, the Finance & Resources Committee has increased the payment discounts as follows:

- 3% - full payment by end of January
- 2.25% - full payment by monthly direct debit or standing order
- 1.5% - full payment of share by 20th of December (any method).

Other cost in this section includes the Sudan partnership (fully offset by matching income), bank interest, audit fees, Synod and committee costs, and General Synod expenses. These are all broadly in line with prior years.

2024 – 2026 Detailed numbers

	Total DBF Budget (incl external funding)			Cost of being church funded through parish share (excl external funding)			
	2024 Actual £'m	2025 Budget £'m	2026 Budget £'m	2024 Actual £'m	2025 Budget £'m	2026 Budget £'m	
Parish Share	10,418	12,566	12,944	10,418	12,566	12,944	3% inflationary increase
National Church grants	608	561	2,002	217		606	Vision & strategy £806k; Church Commissioner grants: £212k; Net Zero & buildings for Mission: £136k; Anglican Heritage trust: £128k; Racial Justice: £53k; Flourish £49k
Other donations & grants, inc Sudans	390	365	797	202	20	388	£520k that is the staff pension holiday credit and from repurposing DBF assets; £189k Sudans income
Charitable activities (Parochial fees; Management fees; External funding for chaplaincy)	555	745	767	555	745	767	In 2024, the parochial fee rebate was wrongly deducted from income, reducing that year's fees by about £200k. This has been corrected for 2025–26
Other activities (Rental income from let clergy houses; Building Consultancy fees)	954	725	602	975	725	602	Reduced income from let clergy houses as surplus houses are sold. SBDF Building consultancy ceases trading in 2025, reducing income from 2024 (£124k) to nil in 2025-2026. Less rental income expected in 2026 due to sale of surplus houses and lower clergy vacancy rate expected. 2024 includes one-off proceeds from sale of a closed church.
Investment income	987	1,166	1,174	950	1,166	1,110	Cautious outlook on investment performance
TOTAL INCOME	**13,912**	**16,128**	**18,285**	**13,317**	**15,222**	**16,416**	Income includes £520k that is the staff pension holiday credit and from repurposing DBF assets
Stipends, national insurance, A Levy & Pensions	6,301	7,149	7,673	6,301	7,149	7,624	10.7% rise in stipends; fewer clergy vacancies. External funding for 1 clergy stipend in 2026
Clergy expenses	434	509	601	434	509	563	This include resettlement, relocation and first appointment grants
Maintenance of clergy property	2,466	2,175	2,801	2,466	2,175	2,801	2026 budget aligned with 2025 actual property expenditure which is higher than budget due to major maintenance and upgrades to vacant clergy houses for commercial letting. 3.4% inflationary increase.
Direct ministry cost (inc property costs)	**9,201**	**9,833**	**11,074**	**9,201**	**9,833**	**10,988**	
Ministry support team	948	845	880	774	745	512	3 new posts, all externally funded. Change to Ordinands maintenance grants being managed nationally from 2026
National Church - ministry training	507	520	464	507	520	464	
Support for children and young people	31	3	319	31	3	22	3 new posts, including consultancy cost for Flourish project, all externally funded
Engagement & Social Justice	168	148	418	131	123	189	New Racial Justice Development Officer (externally funded) and Media & Partnerships Officer role (fixed term)
Parish support; pastoral, admin, VS programme team	449	677	674	359	430	440	Vision & strategy programme team is externally funded. Includes a provision for maternity cover and changes to staff salaries (£123k). Part-time post moved to HR from 2026
Church Buildings	338	373	350	338	280	294	Externally funded posts, Net Zero Decarbonisation Officer and Community Engagement Officer
Fund raising	103	73	164	103	53	148	New Grants officer and Digital Giving Officer
Safeguarding	281	343	470	281	343	470	Additional Case worker & trainer and temporary surge capacity to transition to new DBS provider
Registrar & Chancellorship and other professional fees	187	205	223	129	155	152	
Area Offices	181	152	182	103	80	94	
Milton Abbey	50	45	50	50	20	50	
Aldhelm grants issued	100	100	150	-	-	-	
Supporting Parish Trusts	25	24	30	25	24	30	
Glebe, agency fees and other let property costs	209	201	246	209	201	246	
Investment in Strategic initiatives			252			252	Repurposing of DBF assets to invest in strategic initiatives
Ministerial support and support to parishes	**3,577**	**3,709**	**4,873**	**3,041**	**2,977**	**3,363**	
Work with children and young people	**337**	**347**	**361**	**337**	**347**	**361**	
Technology team	45	48	260	45	48	260	Some technology staff previously included in Parish Support; include temporary Project Manager (£40k) to transition to new DBS provider
Central Costs	634	773	819	634	773	794	Finance team, depreciation, Emmaus House costs, IT systems & licences, IT Managed Services contract (Optimity), Legal & professional fees (for the DBF), Charity & Community insurance, telephony, printing, Diocesan Secretary
SDBF Building Consultancy Expenses	150	114	13	150	114	13	Cease trading in 2025
Human Resources	145	144	249	124	144	199	New People Director and a part-time post previously within Parish Support will be in HR from 2026
Administration, HR and IT	**973**	**1,079**	**1,341**	**953**	**1,079**	**1,266**	
National Church - central costs (votes 2-5)	500	523	-	500	523	-	Abolishment of national church charging for votes 2-5
Supporting the Sudans	178	160	198	-	-	-	
Share discount & provision	25	335	372	25	335	372	Provision for share discount, vacancy relief and in-year adjustments
Interest payable	3	35	5	3	35	5	
Other non parish-costs	**707**	**1,053**	**575**	**529**	**893**	**377**	
Audit Fees	49	50	36	49	50	36	
Synod costs and meetings	9	5	5	9	5	5	
General Synod Expenses	19	20	19	19	20	19	
Governance	**76**	**75**	**61**	**76**	**75**	**61**	
TOTAL EXPENDITURE	**14,872**	**16,096**	**18,285**	**14,137**	**15,204**	**16,416**	
OPERATING (DEFICIT) / SURPLUS	**(960)**	**33**	**(0)**	**(820)**	**18**	**0**	

The colour dots next to the sub-totals correspond to the breakdown of the Income and Expenditure pie charts on page 2.

The 2025 budget is our best estimate of how income and costs should be split across categories, since it wasn't fully broken down in the annual accounts format.

DBF staffing: Further details

This table shows the staff full-time equivalent (FTE) for each year. For 2024, the figure is the actual average reported in the annual accounts, reflecting staff start and end dates as well as periods of vacancy. As a result, it will be slightly lower than the budgeted figures for 2025 and 2026.

	Funded through parish share			Externally funded			Total FTE			
	2024	2025	2026	2024	2025	2026	2024	2025	2026	
Ministry support team	5.7	5.7	5.7	-	-	3.0	5.7	5.7	8.7	
Support for children and young people	1.0	0.4	0.5	0.4	1.1	3.6	1.4	1.5	4.1	
Engagement & Social Justice	1.7	2.9	2.9	1.3	2.3	2.3	3.0	5.2	5.2	Media & Partnership role in 2025
Parish support; pastoral, admin, VS programme team	7.0	5.0	4.8	1.4	3.0	4.0	8.4	8.0	8.8	In 2025 move technology staff into separate team and in 2026 part-time post to HR
Church Buildings	3.5	3.5	3.5	0.9	1.9	1.8	4.4	5.3	5.3	Includes maternity cover in 2024
Fundraising	1.1	1.3	3.4	0.5	0.3	0.2	1.6	1.6	3.6	Additional Grants Officer and Digital Giving Officer
Safeguarding	4.2	5.8	6.2	-	-	-	4.2	5.8	6.2	3 new FTE since 2024: 2 caseworkers and 1 administrator
Area Offices	2.0	2.0	2.0	2.0	2.0	2.0	4.0	4.0	4.0	
Supporting Parish Trusts	0.6	0.6	0.6	-	-	-	0.6	0.6	0.6	
Property & Glebe management	4.4	4.4	4.4	-	-	-	4.4	4.4	4.4	
SDBF Building Consultancy (cease trading 2025)	2.3	-	-	-	-	-	2.3	-	-	
Technology Team	1.0	4.0	4.0	-	-	-	1.0	4.0	4.0	Repositioning of 3 posts included within Parish Support, including fixed term Data & Information Management officer in 2024
Human Resources	2.5	3.5	4.0	-	-	-	2.5	3.5	4.0	Appointment of People Director in 2025 and part-time post previously in Parish Support moved to HR in 2026
Finance team & Diocesan Secretary	5.9	4.9	4.9	-	0.2	0.2	5.9	5.1	5.1	
Average staff full-time equivalent (FTE)	**42.8**	**44.0**	**46.8**	**6.5**	**10.7**	**17.1**	**49.3**	**54.7**	**64.0**	

The increase in roles from 2025 to 2026 include:

- Grant Officer (funded through staff pension credit)
- Digital Giving Officer (fixed term and funded through staff pension credit)
- Safeguarding Caseworker & Trainer

Externally Funded Roles	Funding source	2026 FTE
Ministry Support team		
Head of Church Growth & Planting	National Church funding (DIP)	1.0
Heritage Project Manager	Heritage Lottery funding	1.0
Hertitage Data Coordinator	Heritage Lottery funding	1.0
Support for children and young people		
Head of Growing Younger	National Church funding (DIP)	1.0
Growing Younger Enablers	National Church funding (DIP)	2.0
Growing Faith Advisor	Flourish programme	0.6
Engagement & Social Justice		
Digital Engagement Officer	National Church funding (DIP)	1.0
Racial Justice Development Officer	National Church funding (Racial Justice)	1.0
Part-funding - Director of Communications & Engagement	Bishop's Office	0.3
Parish support; pastoral, admin, VS programme team		
Vision & Strategy Programme Manager	National Church funding (DIP)	1.0
Vision & Strategy Programme Officer	National Church funding (DIP)	2.0
Vision & Strategy Business Insight Analyst	National Church funding (DIP)	1.0
Church Buildings		
Net Zero Decarbonisation Officer	National Church funding (Buildings for Mission)	1.0
Community Engagement Officer	National Church funding (Buildings for Mission)	0.8
Fundraising		
Part-funding - Givings Advisor	National Church	0.2
Area Offices		
PAs for the Suffragan Bishops	Church Commissioners	2.0
Finance team & Diocesan Secretary		
Sudan's Donations Administrator	Sudan Partnership	0.2
		17.1