

# **Pensions Administration Benchmarking Club 2014**

## **Bath & North East Somerset Council**

### **COMPARATOR REPORT**

Bath  
Cheshire West and Chester  
Devon  
Edinburgh  
Gloucestershire  
Norfolk  
Oxfordshire  
Surrey  
Warwickshire  
Wolverhampton

Cambridgeshire  
Cornwall  
Dorset  
Environment Agency  
Kent  
Northamptonshire  
Staffordshire  
Wandsworth  
Wiltshire

Computed and printed by:  
CIPFA Business Limited  
3 Robert Street, London, WC2N 6RL  
Tel: 0203 117 1840

# PREFACE

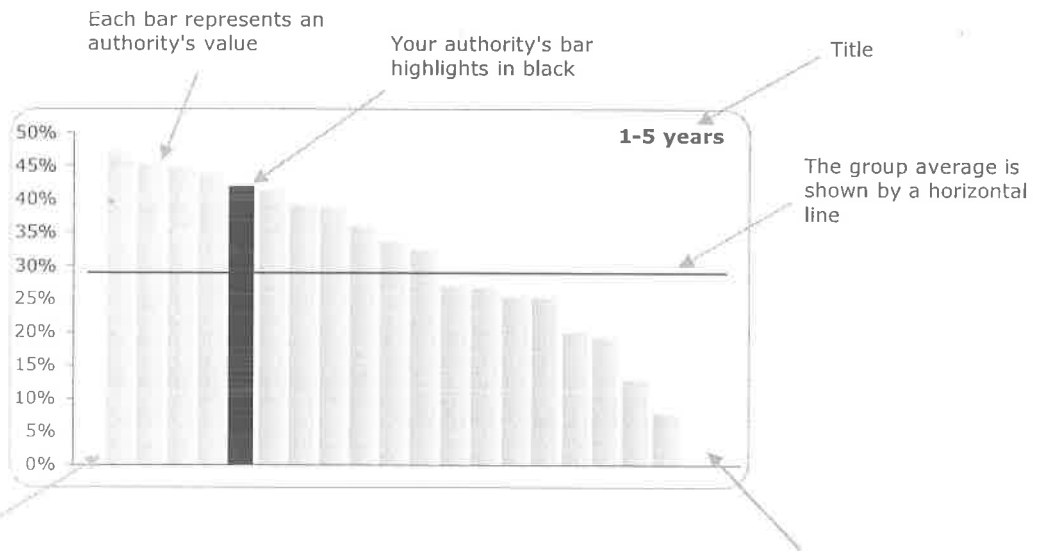
This report compares your data with the group of authorities specified on the title page.

Throughout the report your figures are shown in tables and in graphical form. If you are not familiar with our reports we hope this page will help you to better understand the way we present this data.

**Averages:** Almost all of our tables and charts compare your figure with a group average. The average is the unweighted mean value for the group. This average value ignores missing data, or data that we have excluded and for this reason sets of averages sometimes do not reconcile precisely.

**Charts:** We display a large amount of data on charts as this allows us to show the data for the entire group efficiently and gives far more information than a simple average (i.e. range of data, individual authority values etc.). Below we have annotated an example chart to help explain what they are showing.

**Bar Charts:** These are our standard method of displaying a full set of data



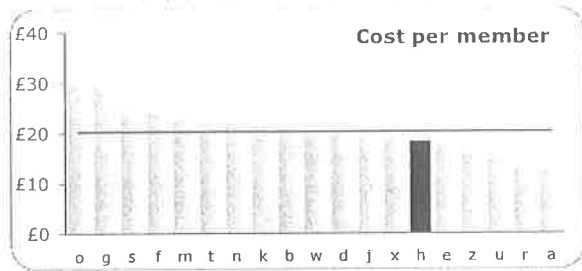
'Missing bars' on the left represent missing data or excluded data and are not included in calculating the average

Staff experience			
	FTE	%	Avg
< 1 year	1.5	10%	9%
1-5 years	6.5	42%	29%
5-10 years	3.5	23%	21%
> 10 yrs	4.0	26%	41%
<b>Total</b>	<b>15.5</b>		

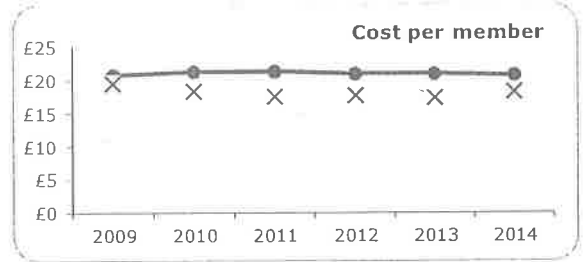
'Missing bars' on the right represent zero values and are included in the average

# SECTION 1 - SUMMARY 2013/14

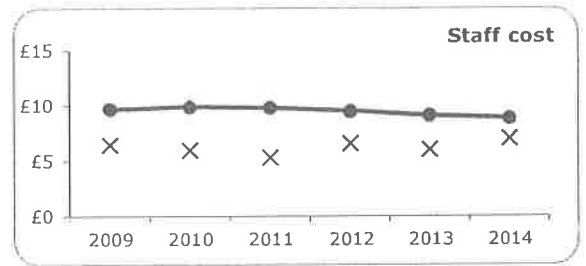
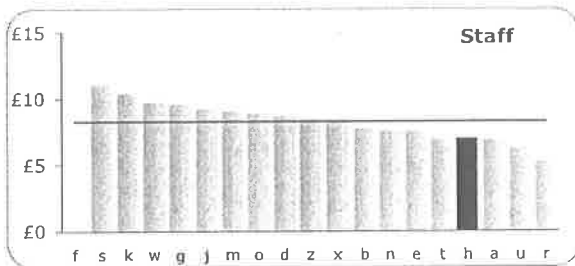
**NET COST / MEMBER 2013/14**



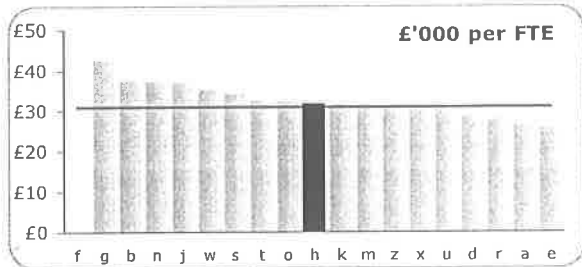
● Club average  
X Bath



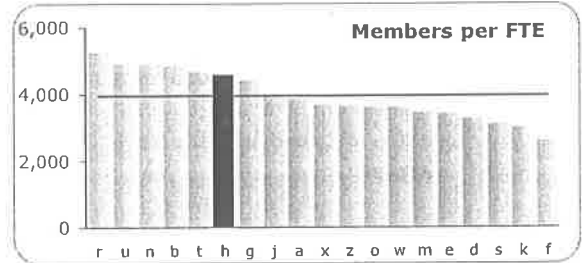
**STAFF COST / MEMBER 2013/14**



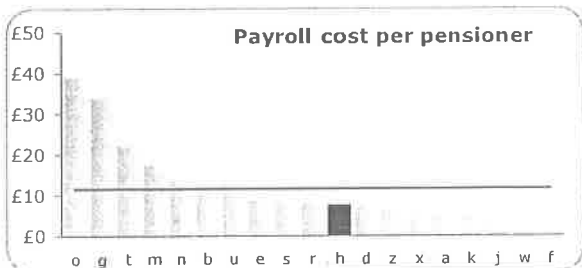
**COST £'000 / FTE**



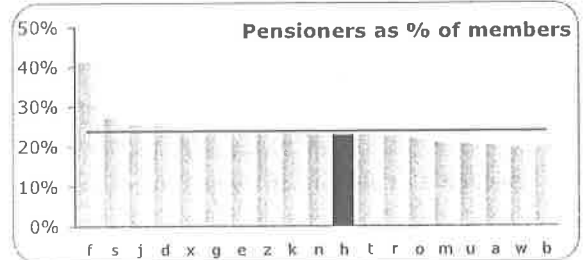
**MEMBERS LGPS / ADMIN FTE**



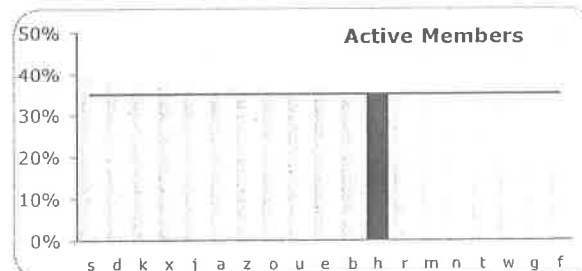
**PAYROLL COST / PENSIONER**



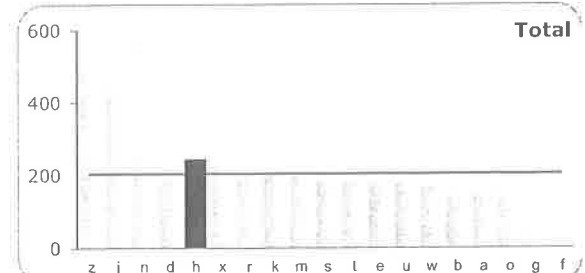
**PENSIONERS AS A % MEMBERS**



**ACTIVES AS A % MEMBERS**



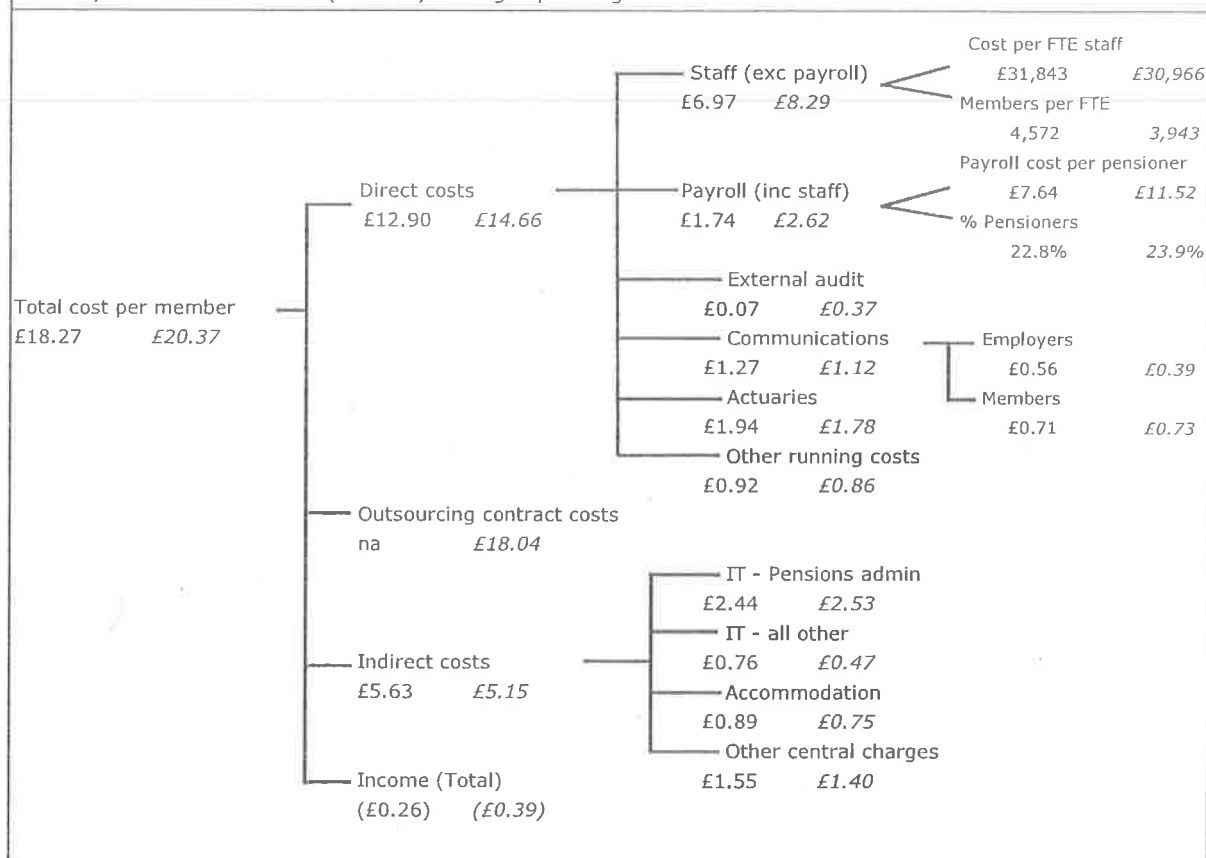
**NUMBER OF LGPS EMPLOYERS**



## SECTION 2 - COST MEASURES

### COST/MEMBER TREE 2013/14

This tree diagram analyses the cost per member. For each benchmark two figures are given the first being the authority's cost and the second (in italics) is the group average.



FTE staff	
Pension Section total	43.7
less	
IT staff	3.0
Payroll staff	4.5
Communications staff	2.0
Employing authority work	-
Work for other schemes	1.5
Other work	11.0
<b>Admin of LGPS</b>	<b>21.7</b>

Net Costs £'000	
	£'000
Pension Section total	18,964
less	
Work for other schemes	9
Employing authority work	-
Other work	17,142
<b>Admin of LGPS</b>	<b>1,813</b>

Admin of LGPS costs	£'000	£ per member	Avg
Staff - administration	691	6.97	8.29
Staff - payroll	89	0.90	0.39
Payroll	84	0.85	2.24
Communications (Total)	126	1.27	1.12
Actuaries	192	1.94	1.78
External audit	7	0.07	0.37
Other running costs	91	0.92	0.86
<b>Total Direct Costs</b>	<b>1,280</b>	<b>12.90</b>	<b>14.66</b>
<b>Outsourcing costs</b>	<b>-</b>	<b>na</b>	<b>18.04</b>
IT - Pensions admin	242	2.44	2.53
IT - All other	75	0.76	0.47
Accommodation	88	0.89	0.75
Other central charges	154	1.55	1.40
<b>Total Indirect Costs</b>	<b>559</b>	<b>5.63</b>	<b>5.15</b>
<b>Gross Cost</b>	<b>1,839</b>	<b>18.54</b>	<b>20.76</b>
Income - Members	(16)	(0.16)	(0.05)
Income - Employers	(10)	(0.10)	(0.30)
Income - Other	-	-	(0.04)
<b>Total Income</b>	<b>(26)</b>	<b>(0.26)</b>	<b>(0.39)</b>
<b>Net Cost</b>	<b>1,813</b>	<b>18.27</b>	<b>20.37</b>

**Total Scheme Membership 99,209**

\*Outsourcing Contract Costs average only includes those members who have outsourcing costs.