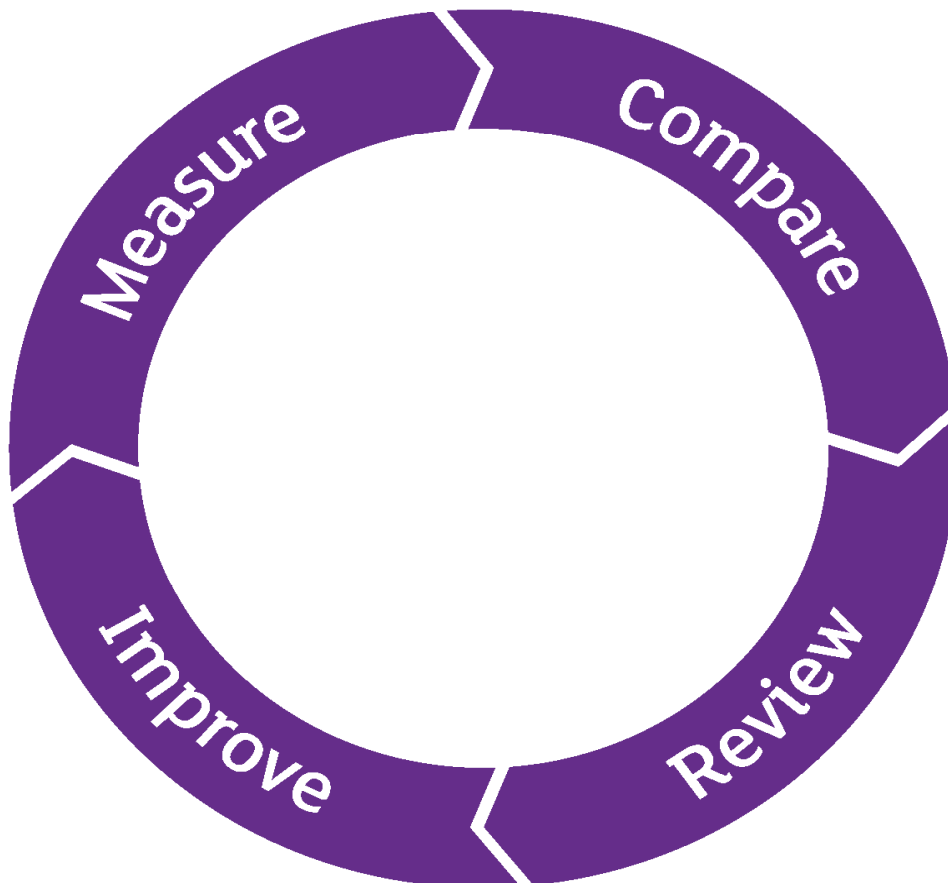


Information Services

pensions administration benchmarking club

2016 - Bath Final Report



PREFACE

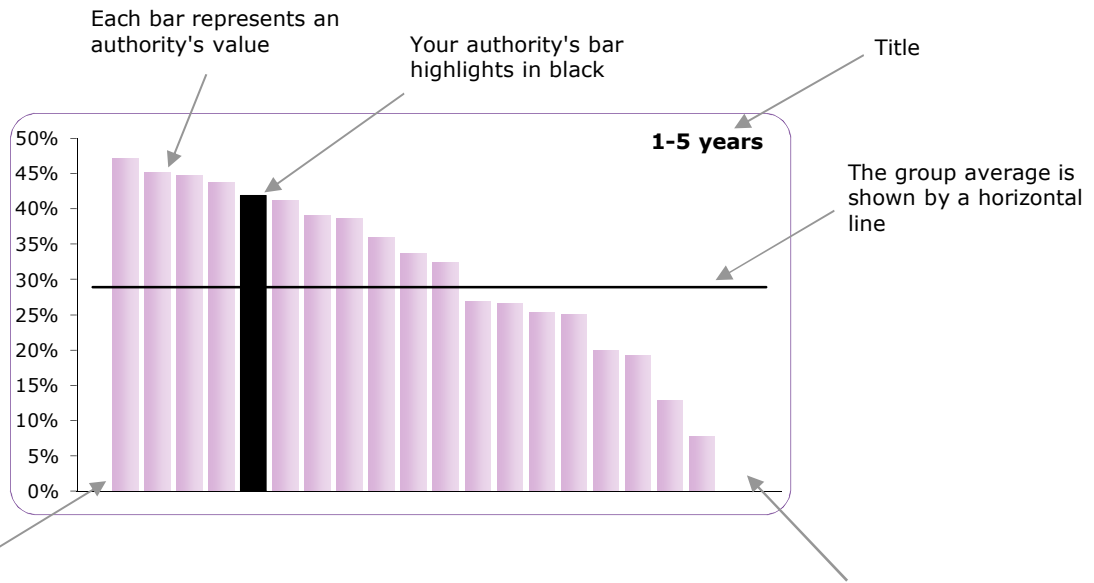
This report compares your data with the group of authorities specified on the title page.

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%
Total	15.5		

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

INTRODUCTION

This report compares your performance with the group of authorities specified on the title page. It is divided into the following sections.

	Page
1 Summary 2016	4
2 Cost Measures	5
3 Workload Measures	11
4 Staff Related Measures	22
5 Industry Standard Performance Indicators	26
6 Comparison by method of service delivery } <i>final reports</i>	27
7 Timeseries } <i>final reports only</i>	28

Section 1 - Summary 2016

This page provides a brief summary of the most salient aspects of the report.

Section 2 - Cost Measures

This section concentrates on cost/member ratios starting with total cost/member which is then broken down by staff costs, payroll costs, direct costs, overheads and income. Further analysis of direct costs and overheads is also provided in this section.

Section 3 - Workload Measures

The first measure of workload is the number of members in the scheme, which is shown along with a breakdown by class of membership. This is followed by an analysis of the number and type of LGPS employers.

Other workload measures include:

- Joiners and leavers with a full analysis of the various types of retirements
- Number of quotations provided and actual events processed
- AVCs, ARCs and Added years
- Appeals

Section 4 - Staff Related Measures

The measures included here are an analysis of staff numbers by pay band, sickness absence, pensions work experience, staff qualifications and staff turnover.

Section 5 - Industry Standard Performance Indicators

In this section we show how authorities perform against each of the LGPC performance indicators.

Section 6 - Comparison by Method of Service Delivery (final report only)

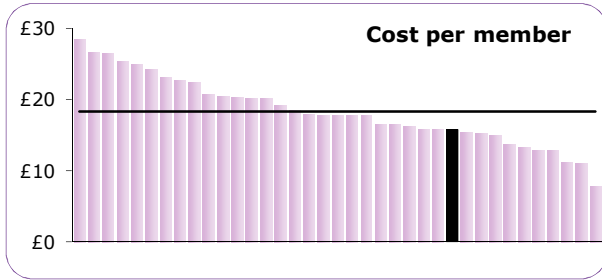
This shows members' costs and averages compared for in-house and externally managed pension schemes.

Section 7 -Timeseries (final report only)

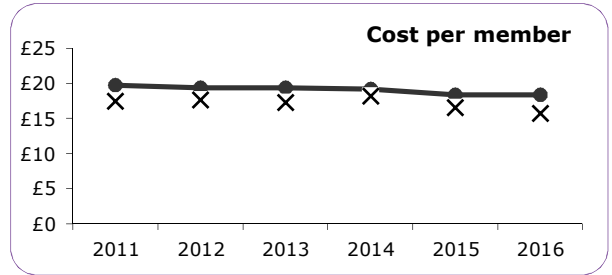
This shows the individual members' performance over time compared to the club average for cost per member, which is analysed over staff cost and other costs.

SECTION 1 - SUMMARY 2015/16

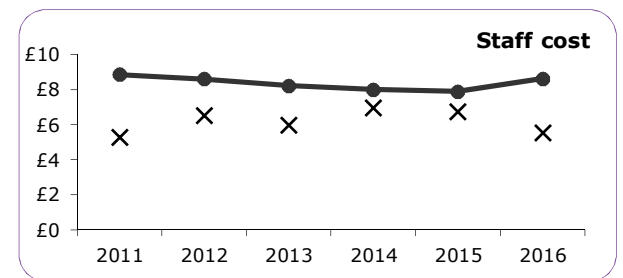
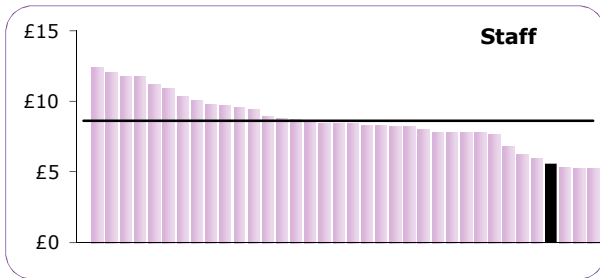
NET COST / MEMBER 2015/16



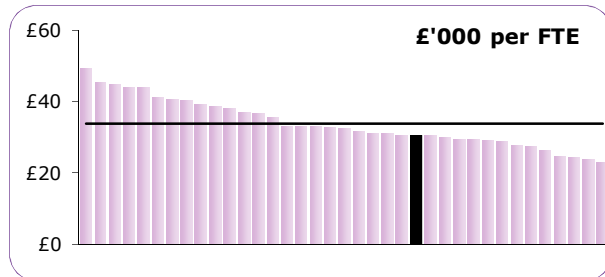
● Club average
X Bath



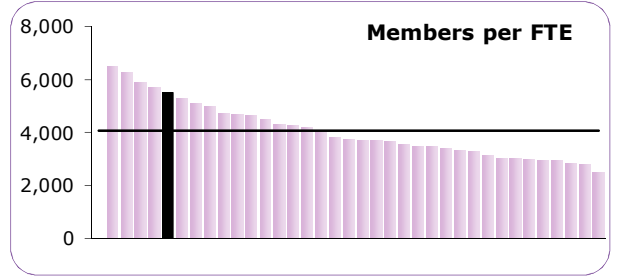
STAFF COST / MEMBER 2015/16



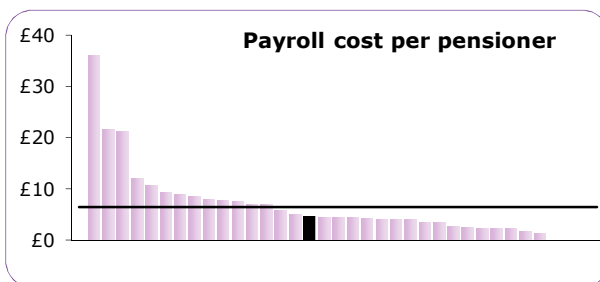
COST £'000 / FTE



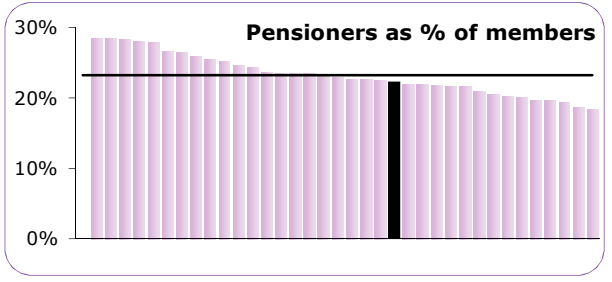
MEMBERS LGPS / ADMIN FTE



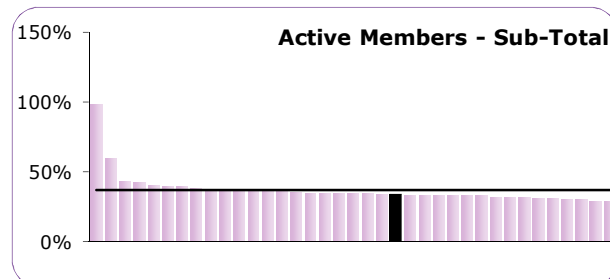
PAYROLL COST / PENSIONER



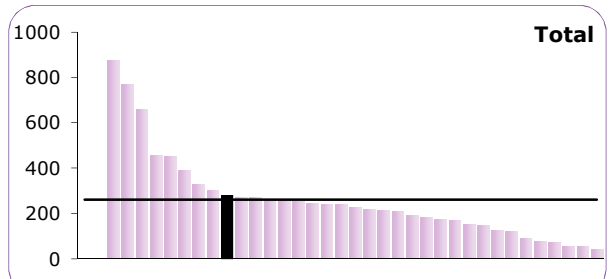
PENSIONERS AS A % MEMBERS



ACTIVES AS A % MEMBERS



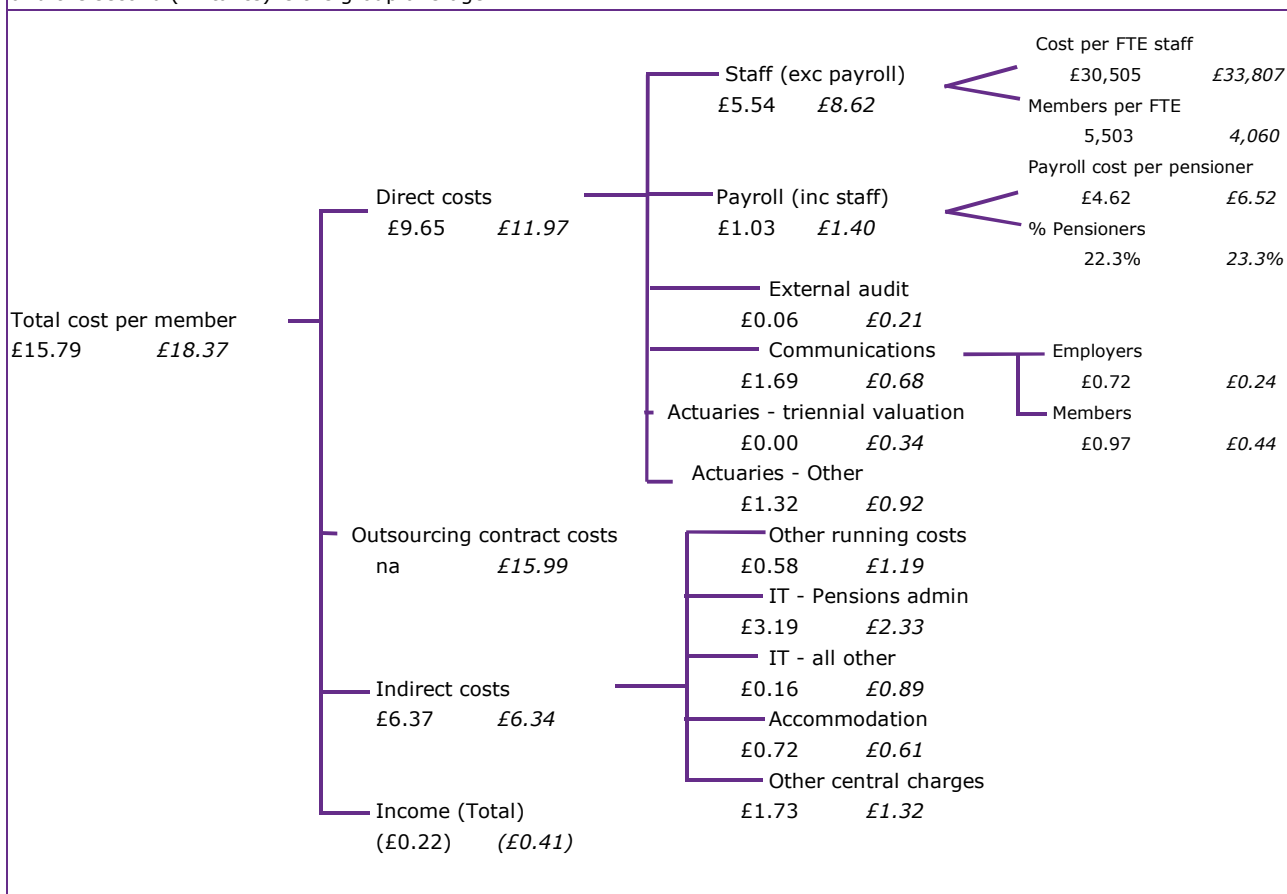
NUMBER OF LGPS EMPLOYERS



SECTION 2 - COST MEASURES

COST/MEMBER TREE 2015/16

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	40.3
<i>less</i>	
IT staff	3.0
Payroll staff	3.8
Communications staff	2.0
Employing authority work	-
Work for other schemes	1.5
Other work	10.2
Admin of LGPS	19.8

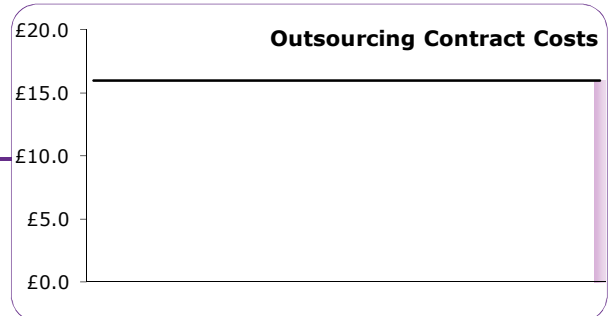
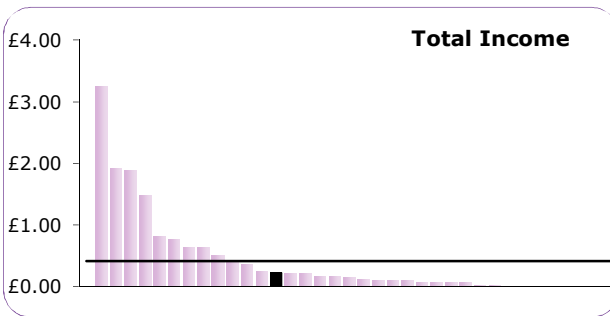
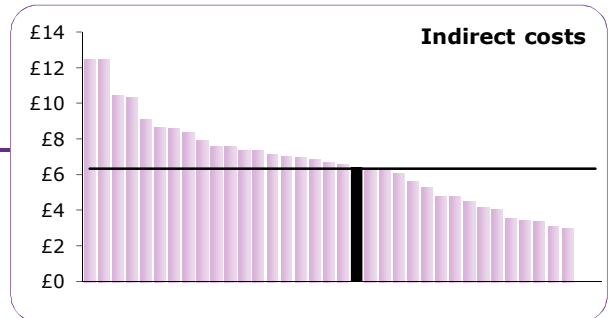
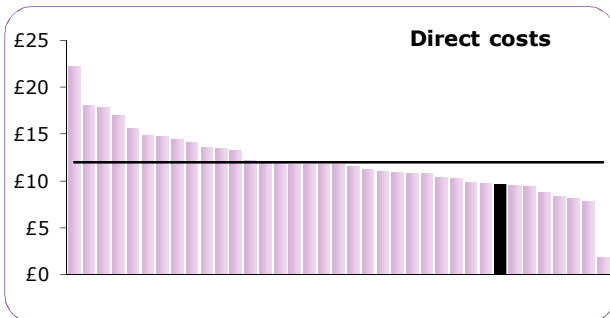
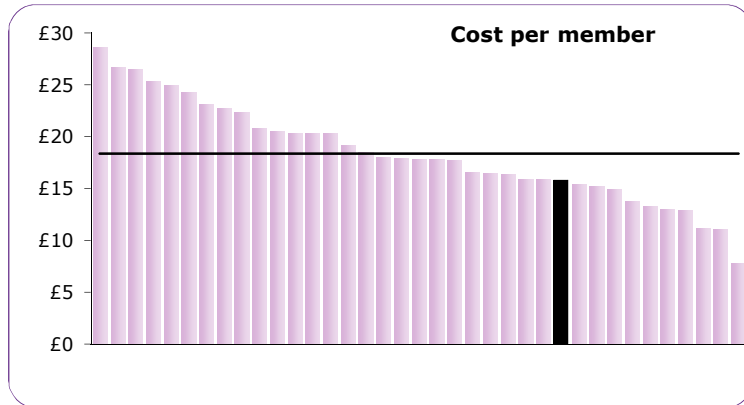
Net Costs £'000	
	£'000
Pension Section total	2,554
<i>less</i>	
Work for other schemes	-
Employing authority work	-
Other work	833
Admin of LGPS	1,721

Admin of LGPS costs	£'000	£ per member	Avg
Staff - administration	604	5.54	8.62
Staff - payroll	49	0.45	0.34
Payroll	63	0.58	1.06
Communications (Total)	184	1.69	0.68
Actuaries - triennial valuation	-	-	0.34
Actuaries - other	144	1.32	0.92
External audit	7	0.06	0.21
Total Direct Costs	1,051	9.65	11.97
Outsourcing costs	-	na	15.99
Other running costs	63	0.58	1.19
IT - Pensions admin	348	3.19	2.33
IT - All other	17	0.16	0.89
Accommodation	78	0.72	0.61
Other central charges	188	1.73	1.32
Total Indirect Costs	694	6.37	6.34
Gross Cost	1,745	16.01	18.74
Income - Members	(14)	(0.13)	(0.04)
Income - Employers	(10)	(0.09)	(0.14)
Income - Other	-	-	(0.23)
Total Income	(24)	(0.22)	(0.41)
Net Cost	1,721	15.79	18.37

Total Scheme Membership 108,965

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

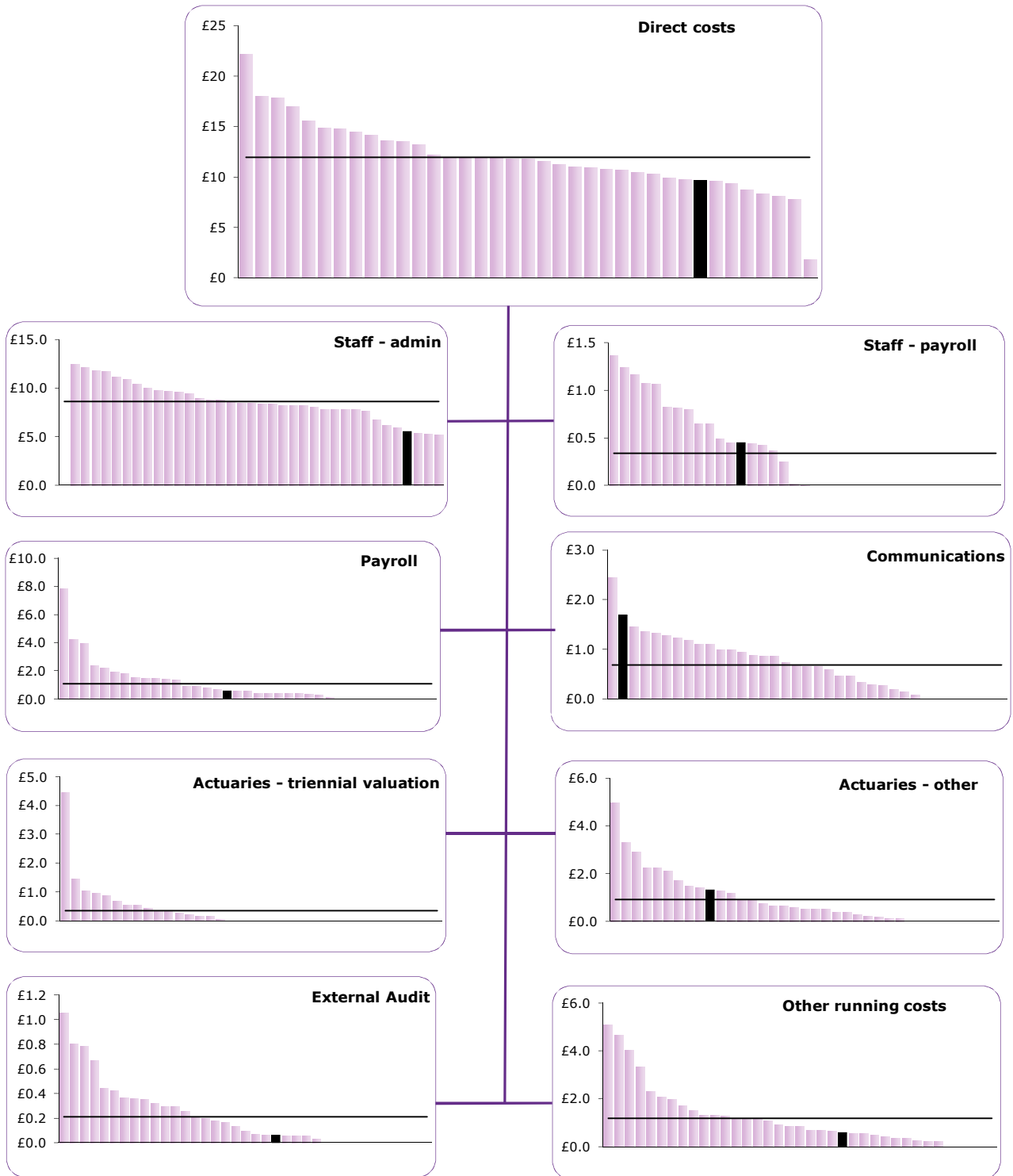
COST PER MEMBER 2015-16



Admin of LGPS costs		£ per member	Avg
	£'000		
Total Direct Costs	1,051	9.65	11.97
Outsourcing costs	-	na	15.99
Total Indirect Costs	694	6.37	6.34
Total Income	(24)	(0.22)	(0.41)
Net Cost	1,721	15.79	18.37

Total Scheme Membership 108,965

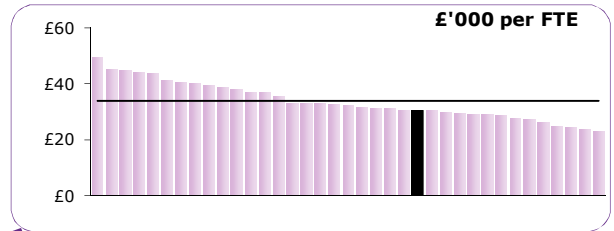
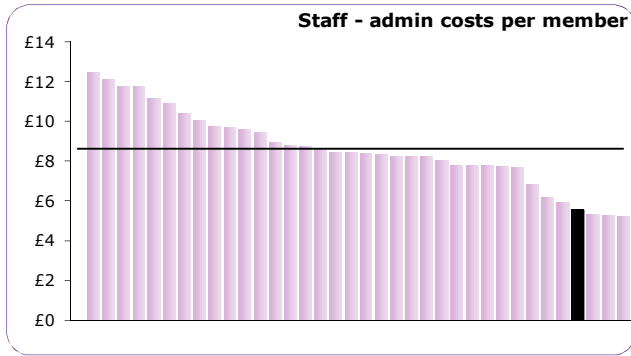
COSTS PER MEMBER - Direct costs 2015/16



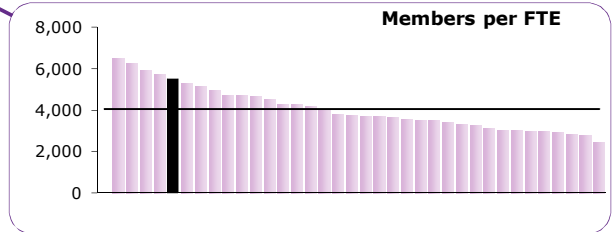
Direct costs	£'000	£ per member	Avg
Staff - admin	604	5.54	8.62
Staff - payroll	49	0.45	0.34
Payroll	63	0.58	1.06
Communications	184	1.69	0.68
Actuaries - triennial valuation	-	-	0.34
Actuaries - other	144	1.32	0.92
External audit	7	0.06	0.21
Total	1,051	9.65	11.97

DIRECT COSTS PER MEMBER - Staff and Payroll costs 2015/16

	£'000	£ per member	Avg
Staff - admin	604	5.54	8.62

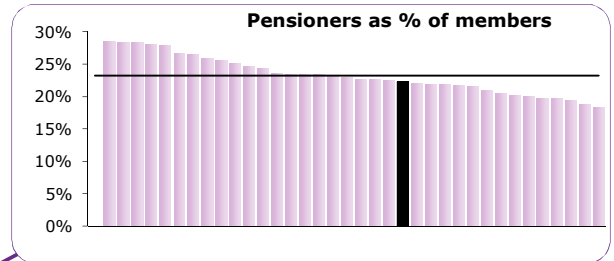
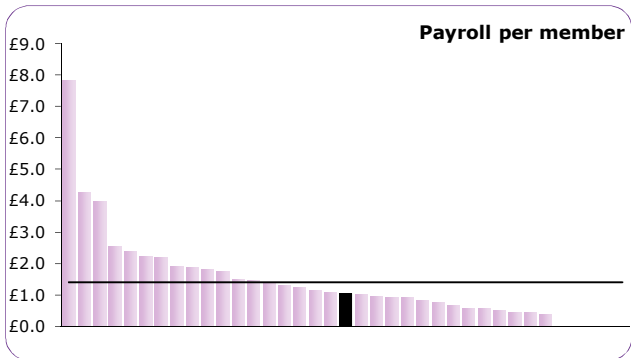


Bath 30.5 Avg 33.8

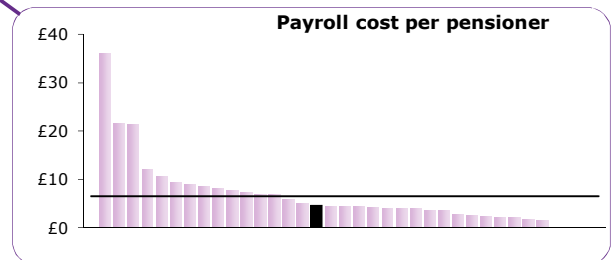


Bath 5,503 Avg 4,060

	£'000	£ per member	Avg
Payroll (combined)	112	1.03	1.40

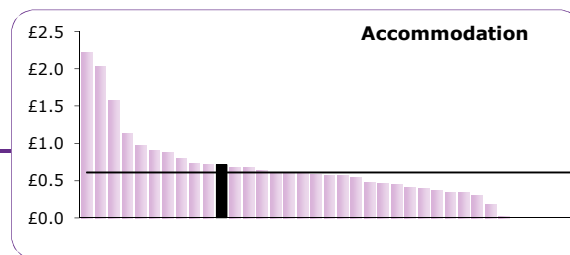
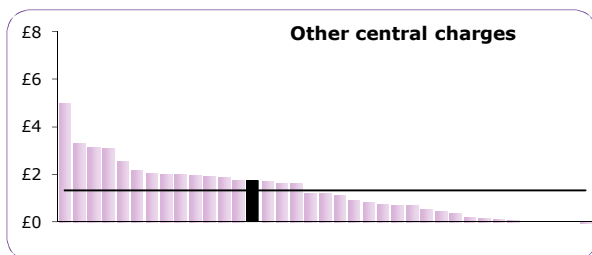
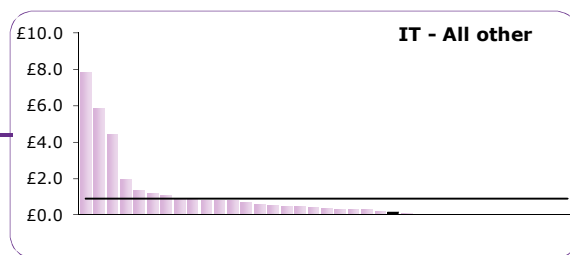
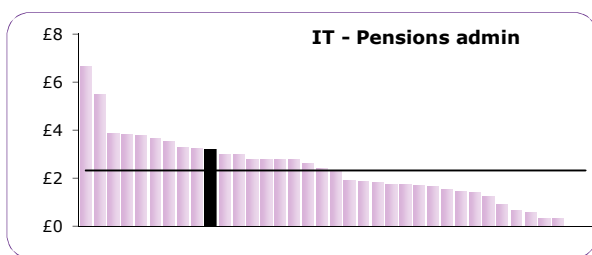
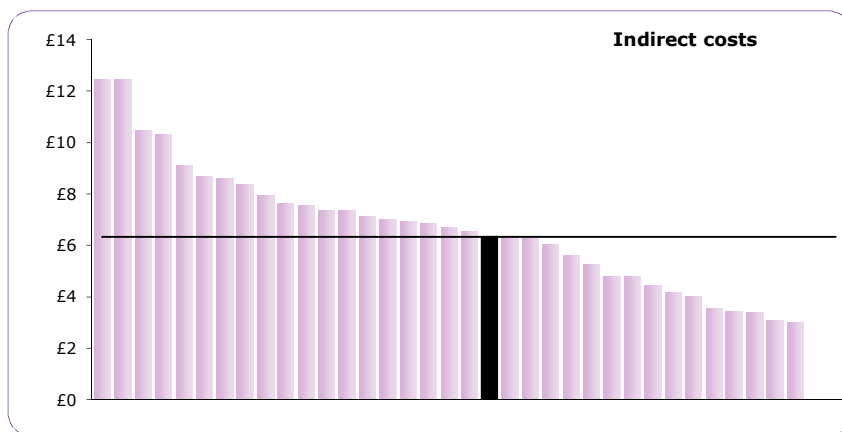


Bath 22% Avg 23%



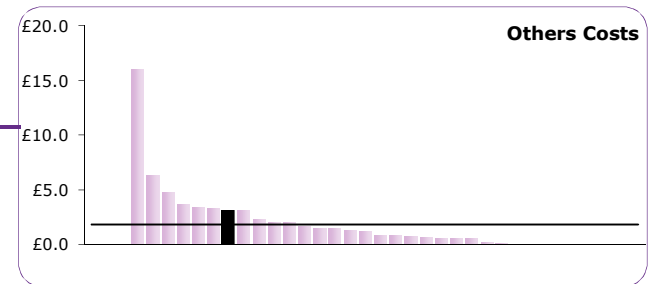
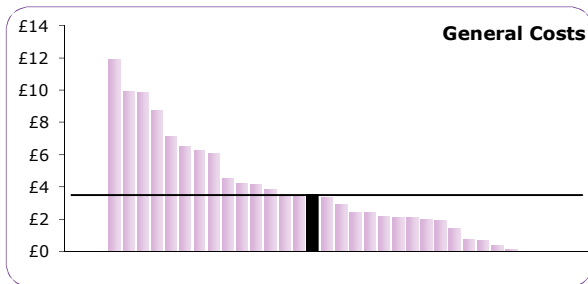
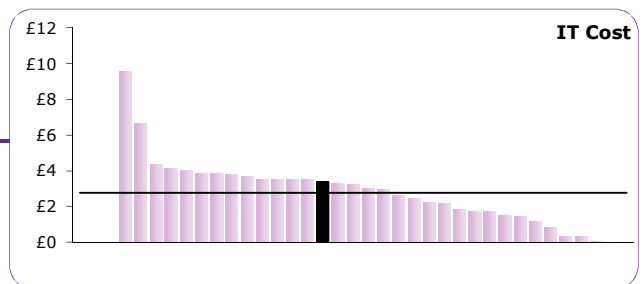
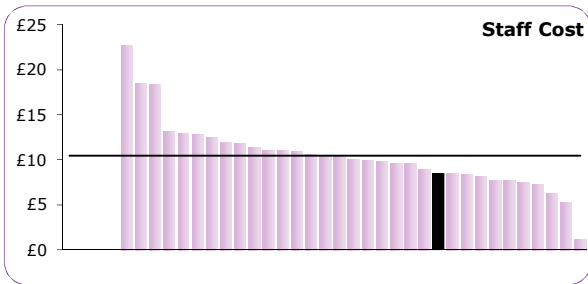
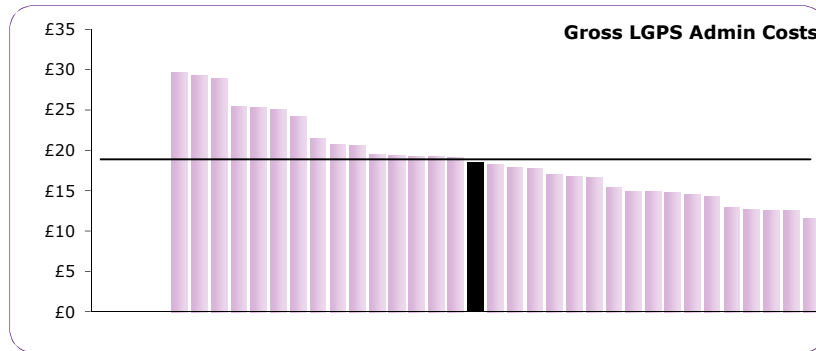
Bath 4.6 Avg 6.5

COSTS PER MEMBER - Indirect costs 2015/16



Indirect costs	£'000	£ per member	Avg
Other running costs	63	0.58	1.19
IT - Pensions admin	348	3.19	2.33
IT - All other	17	0.16	0.89
Accommodation	78	0.72	0.61
Other central charges	188	1.73	1.32
Total	694	6.37	6.34

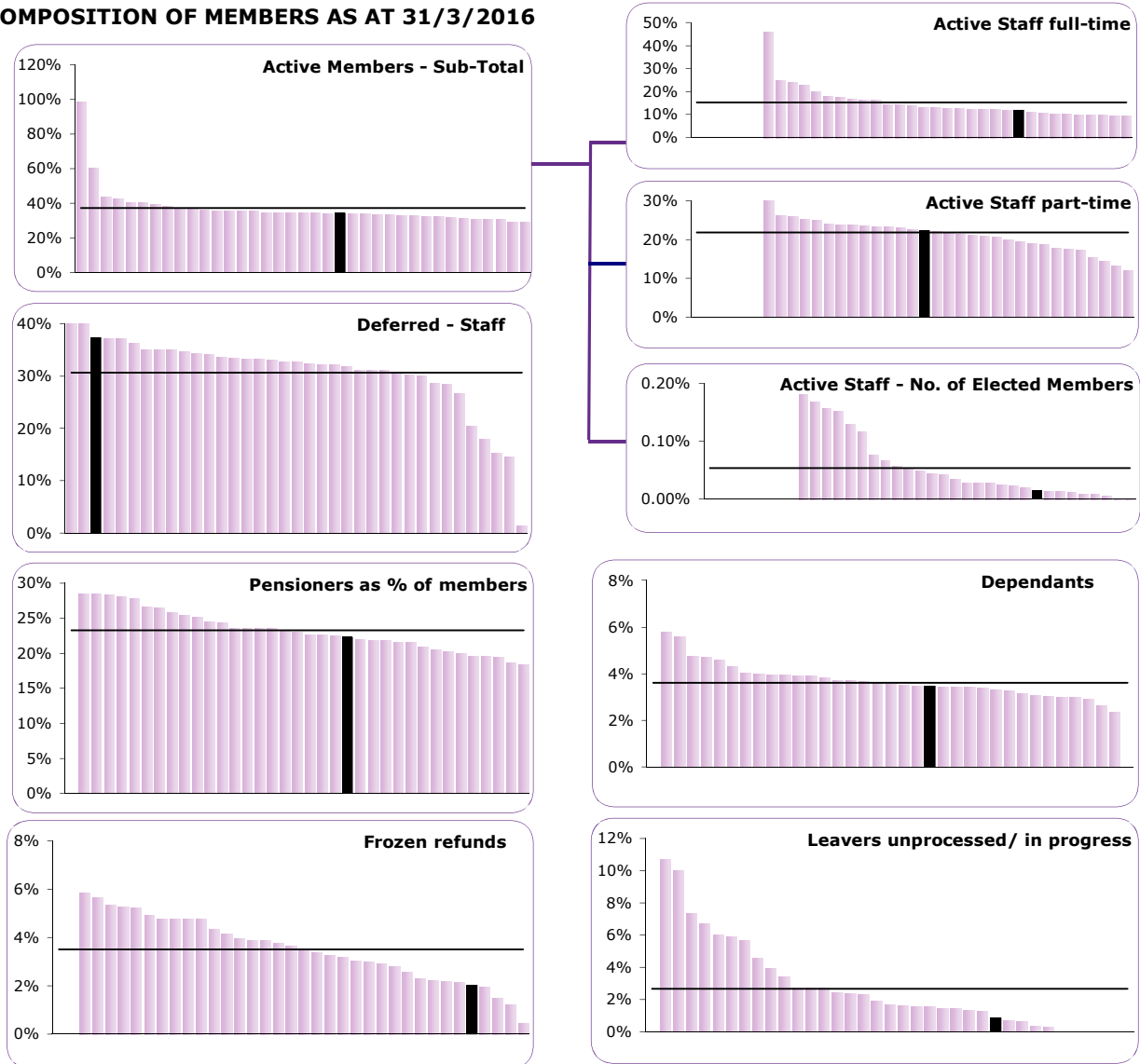
COSTS PER MEMBER - LGPS Administration Expenses Analysis 2015/16



LGPS Administration Expenses		£ per member	
	£'000		Avg
Staff Costs	926	8.50	10.47
IT Costs	368	3.38	2.78
General Costs	380	3.49	3.50
Other Costs	341	3.13	1.85
Gross LGPS Admin Exp.	2,015	18.49	18.85
Gross LGPS Income	477	4.38	0.67
Net LGPS Admin Exp.	1,538	14.11	248.03

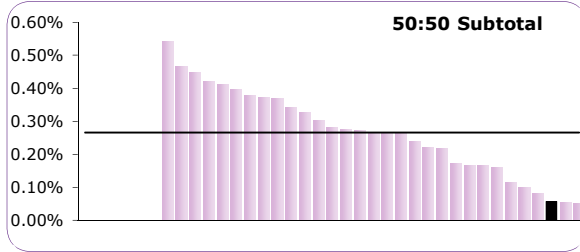
SECTION 3 - WORKLOAD MEASURES

COMPOSITION OF MEMBERS AS AT 31/3/2016



Composition of members				
	No.	%	Avg	Avg %
Active:				
- full-time	12,881	11.8%	17,825	15.1%
- part-time	24,225	22.2%	18,476	21.9%
- no. of elected Members	16	0.0%	38	0.05%
- sub-total	37,122	34.1%	35,339	37.2%
Deferred:				
- Staff	40,629	37.3%	30,930	30.7%
- Elected Members	82	0.1%	32	0.0%
Pensioners	24,251	22.3%	23,651	23.3%
Dependants	3,764	3.5%	3,946	3.6%
Frozen refunds	2,197	2.0%	3,250	3.5%
Leavers unprocessed/ in progress	920	0.8%	2,500	2.7%
Total	108,965		99,647	

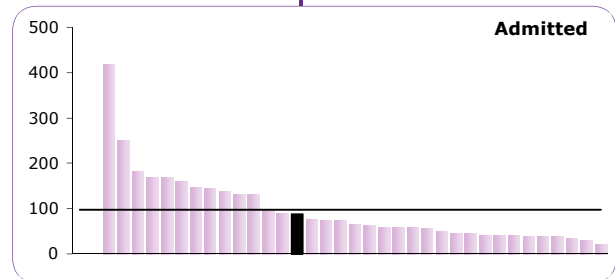
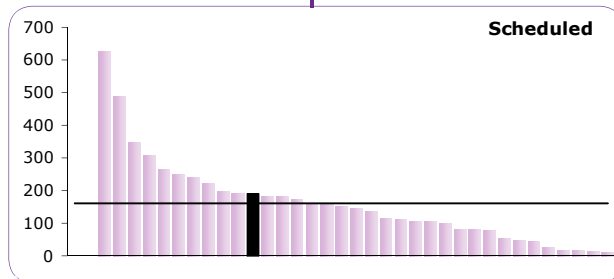
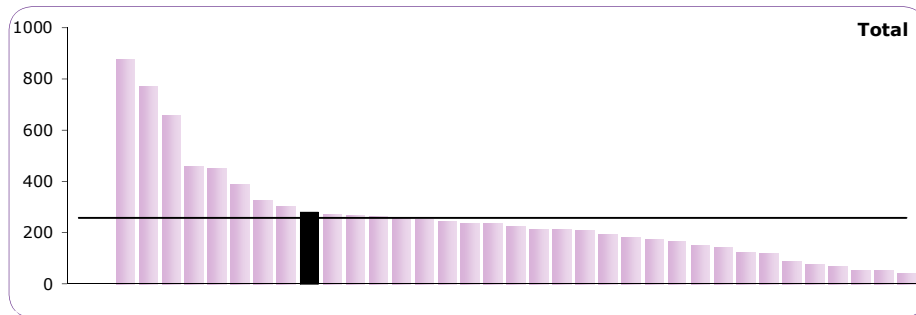
COMPOSITION OF MEMBERS AS AT 31/03/2016



Composition of active members

	No.	%	Avg
50:50	21	0.1%	0.3%

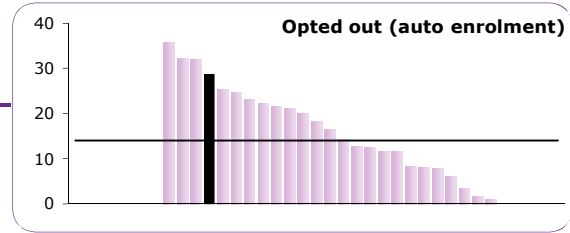
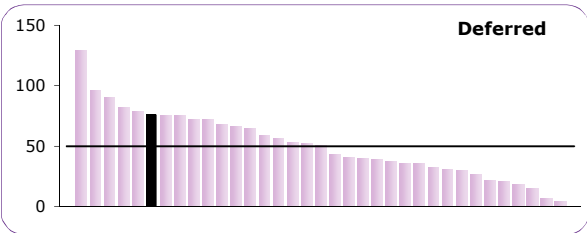
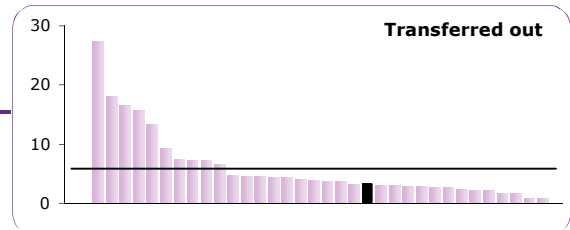
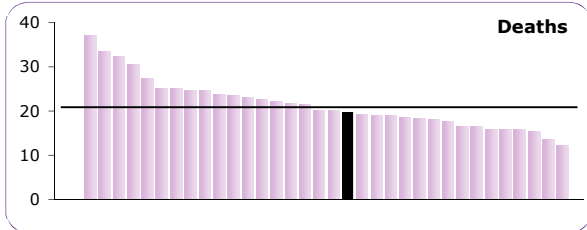
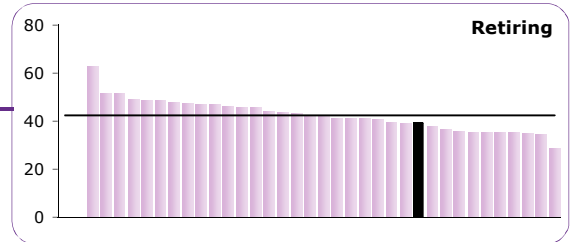
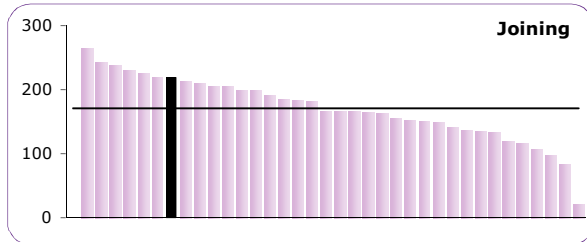
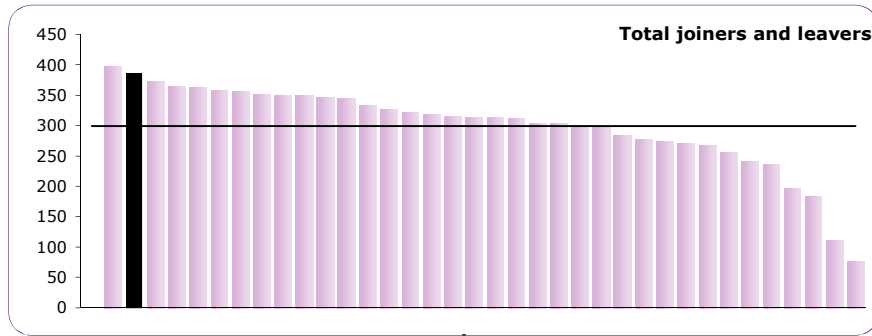
NUMBER OF LGPS EMPLOYERS AS AT 31/03/2016



LGPS employers (31/3/16)						
	No.	Avg	of which:	No.	%	Avg
Scheduled	192	162	Local Authorities	4	2%	10%
Admitted	89	97	Transferee	45	51%	43%
Total	281	259				

Employer changes 2015/16						
	+/- Changes		Admitted		Leaving	
	No.	Avg	No.	Avg	No.	Avg
Scheduled	-	2	21	12	-	1
Admitted	-	1	4	8	-	29

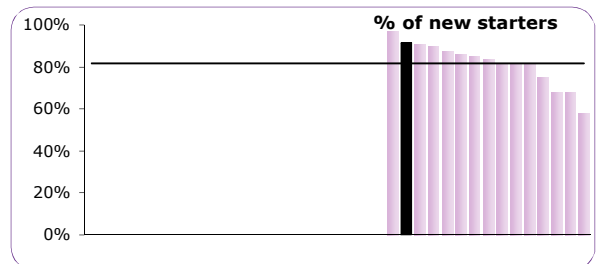
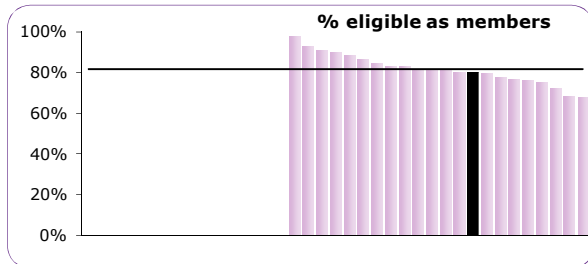
JOINERS & LEAVERS (per '000 active members)



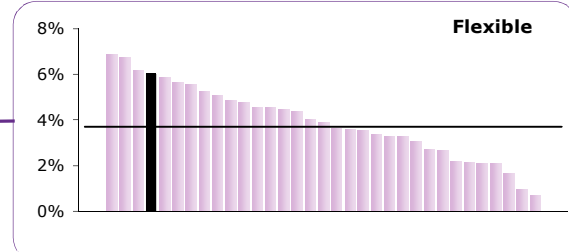
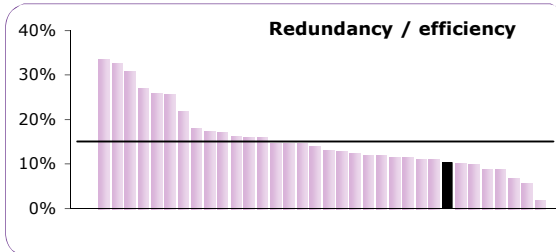
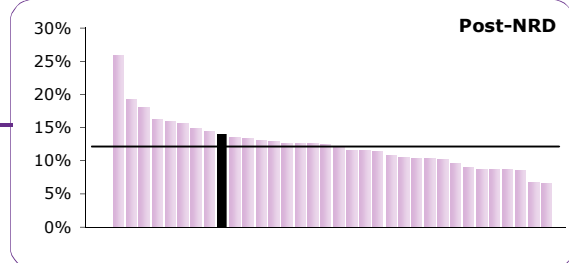
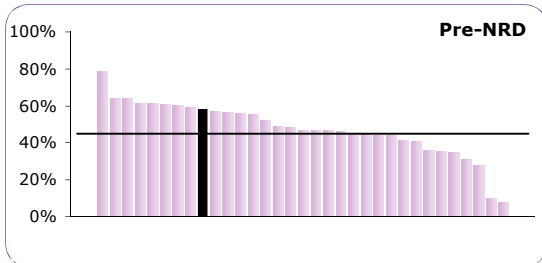
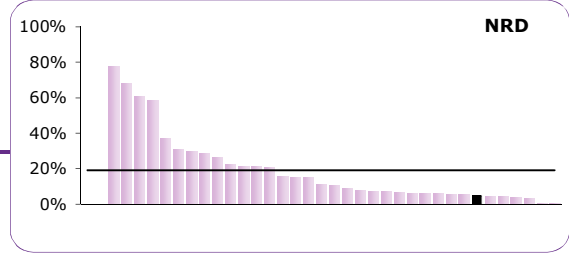
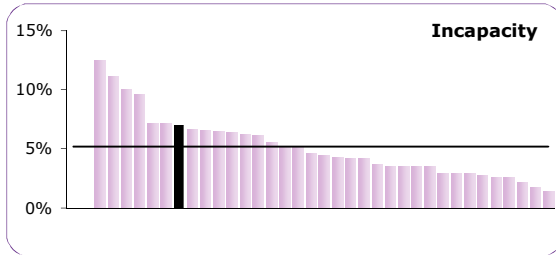
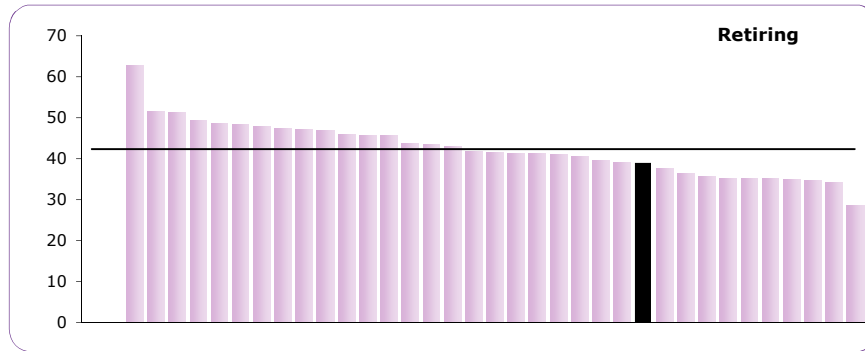
Joiners & leavers (per '000 active members)			
	No.	'000	Avg
Joining	8,124	219	171
Retiring	1,448	39	42
Deaths	731	20	21
Transferred out	120	3	6
Deferred	2,810	76	50
Opted out	1,065	29	14
Total	14,298	385	299

Active members
37,122

LGPS members as % eligible employees



RETIRING (per '000 active members)

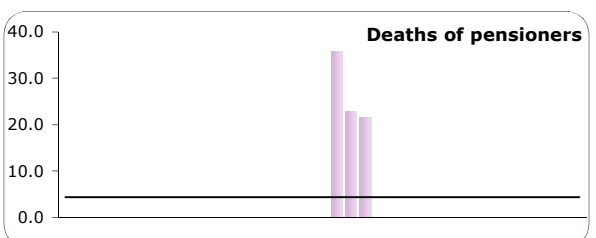
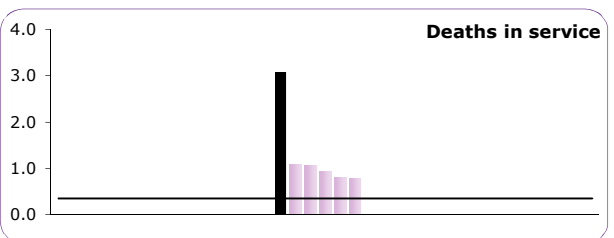
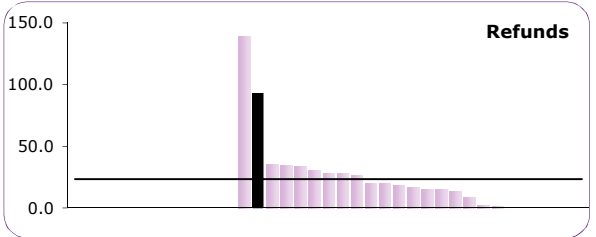
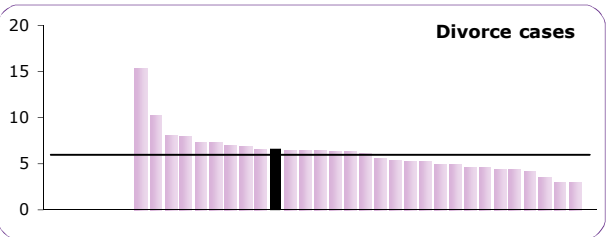
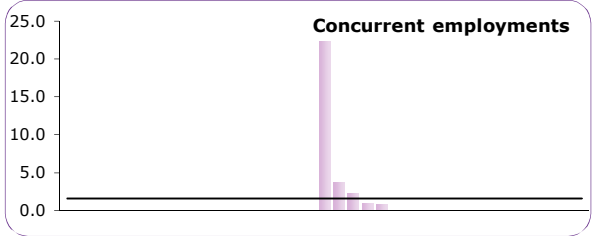
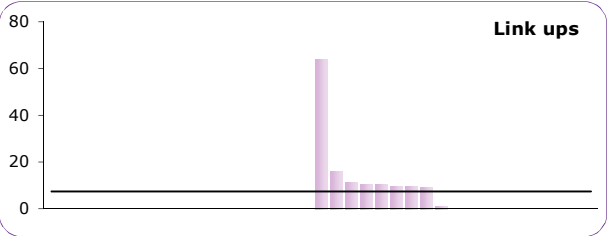
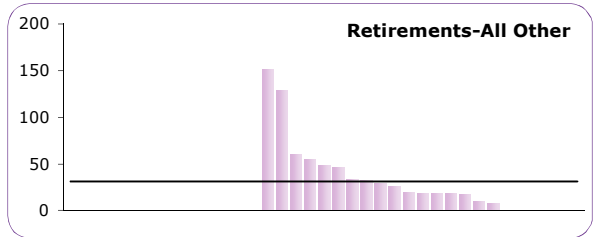
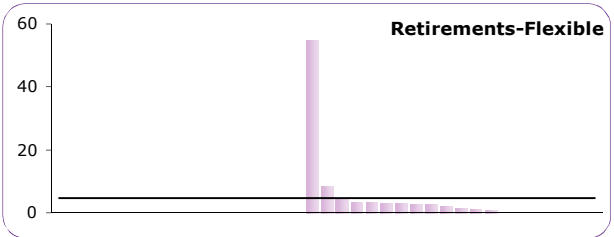
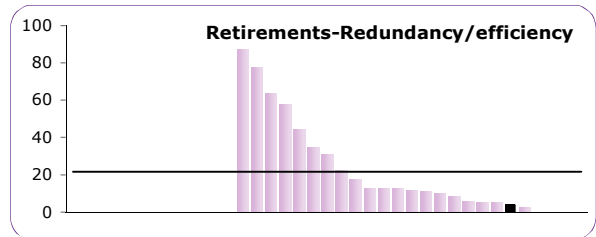
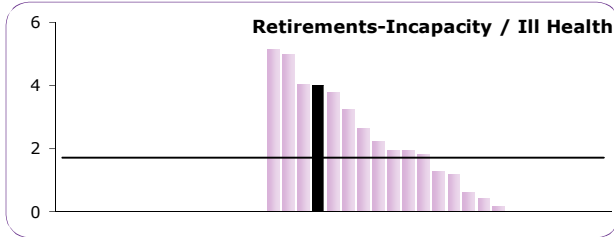
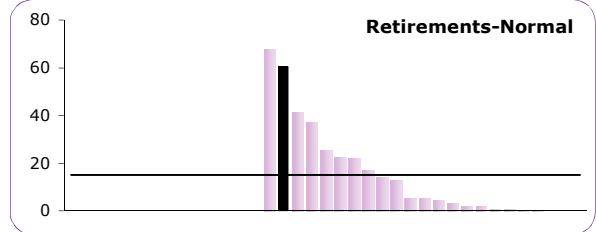
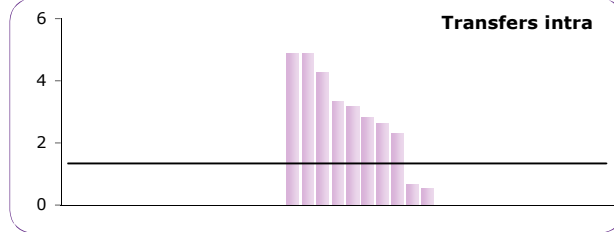
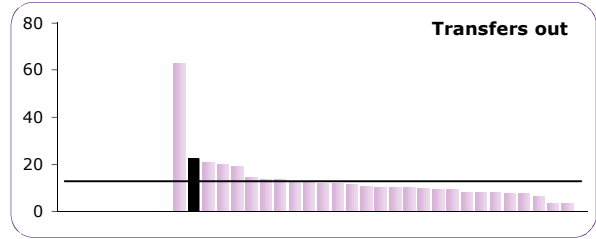
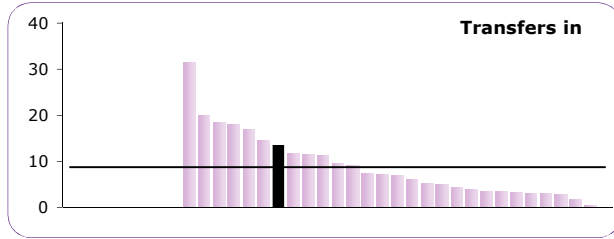


Retirements	No.	%	Avg
Incapacity	101	7%	5%
NRD	68	5%	19%
Pre-NRD	841	58%	45.0%
Post-NRD	202	14%	12%
Redundancy / efficiency	149	10%	15%
Flexible	87	6.0%	3.7%
Total	1,448		

Retiring (per '000 active members)			
	No.	'000	Avg
Retiring	1,448	39	42

Active members	
	37,122

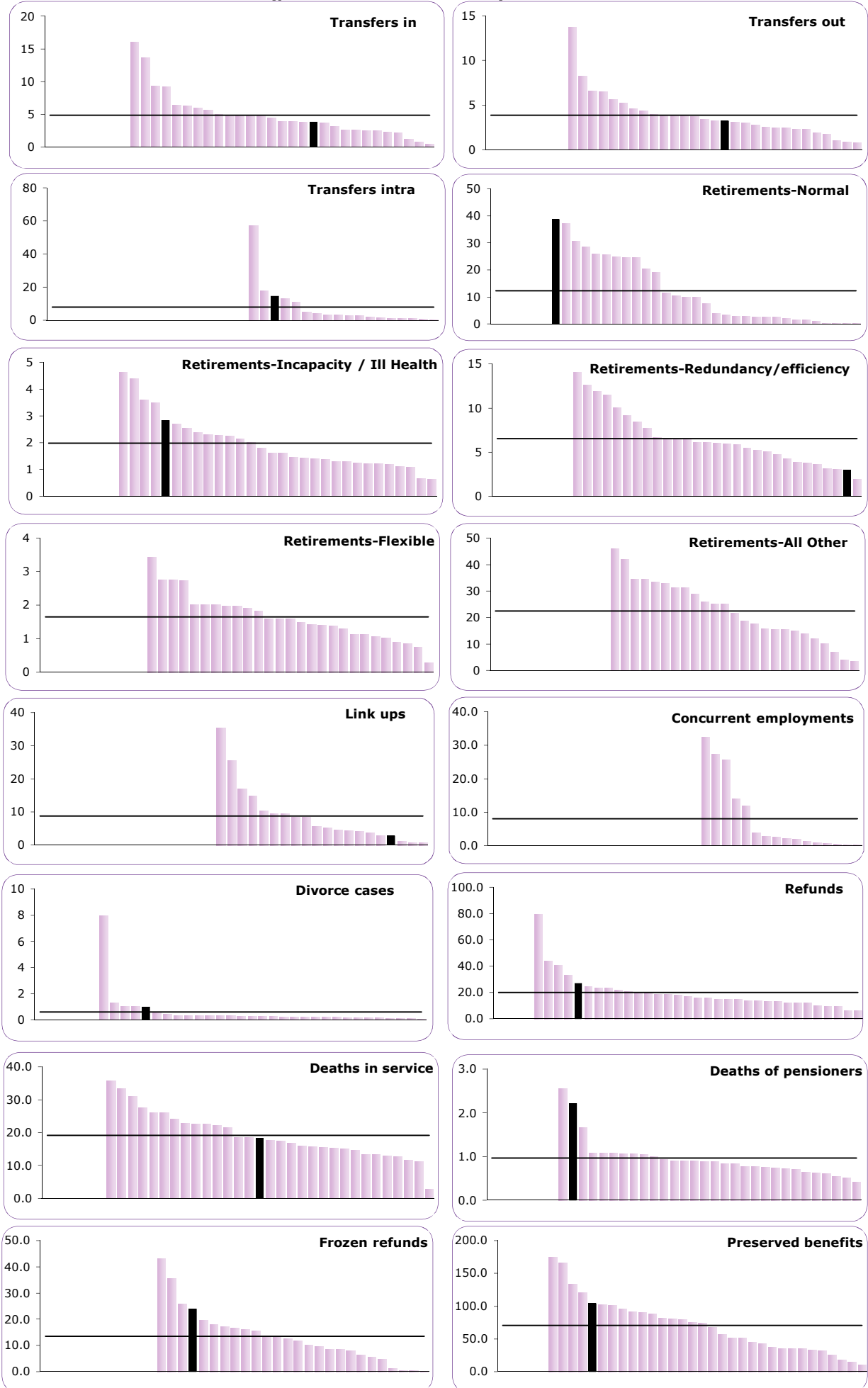
NUMBER OF QUOTATIONS PROVIDED (per '000 active members)



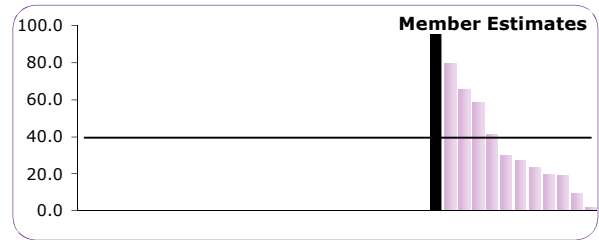
No of bulk transfers	No.	'000	Avg
TUPE -in	na	na	0
TUPE -out	na	na	0
Academies	na	na	0

Active members: 37,122		No.	'000	Avg
Quotations provided				
TUPE -in		na	na	0.0
TUPE -out		na	na	0.0
Academies		na	na	0.0
Retirements:				
- Normal		2,244	60	15.0
- Incapacity/ill-health		149	4	1.7
- Redundancy/efficiency		142	4	21.6
- Flexible		na	na	4.5
- All other		na	na	31.3
Transfers in		498	13	8.8
Transfers out		829	22	12.8
Transfers intra		na	na	1.3
Link ups		na	na	7.5
Concurrent employments		na	na	1.6
Refunds		3,451	93	23.3
Divorce cases		243	7	5.9
Deaths in service		114	3	0.4
Deaths of pensioners		na	na	4.5

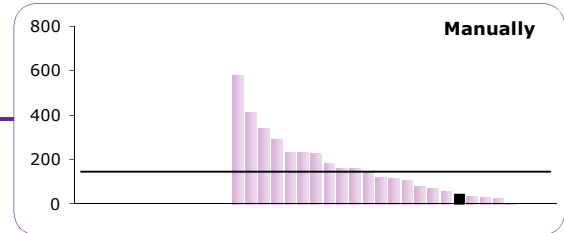
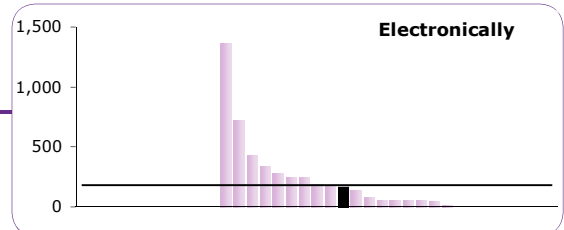
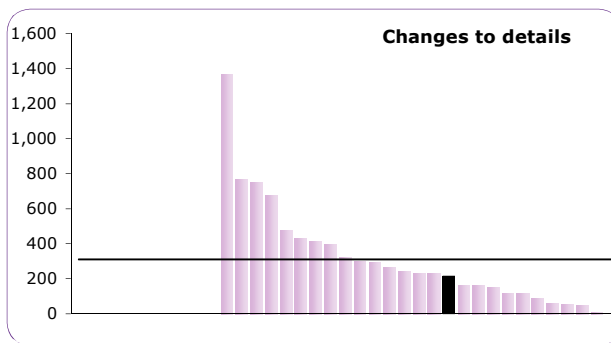
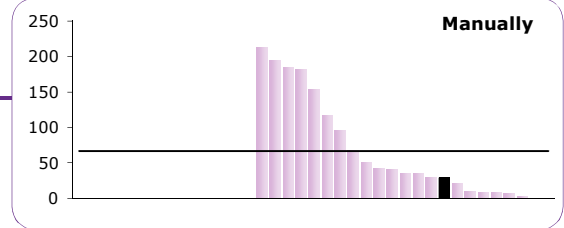
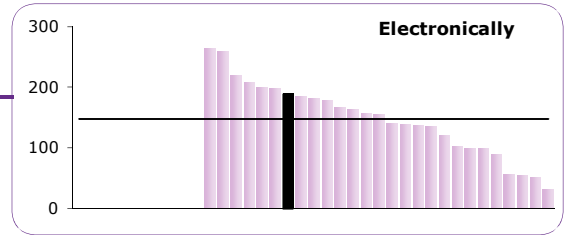
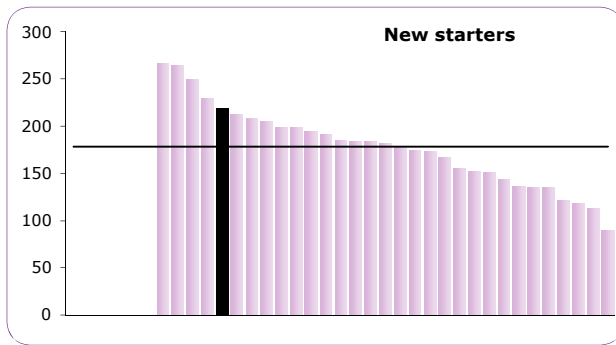
NUMBER OF ACTUAL EVENTS (per '000 active members)



Active members:		37,122		
Actual events	No.	'000	Avg	
TUPE -in	na	na	0	
TUPE -out	na	na	0	
Academies	na	na	10	
Retirements:				
- Normal	1,432	39	12	
- Incapacity/ill-health	105	3	2	
- Redundancy/efficiency	111	3	7	
- Flexible	..	na	2	
- All other	..	na	23	
Transfers in	140	4	5	
Transfers out	120	3	4	
Transfers intra	536	14	8	
Link ups	101	3	9	
Concurrent employments	na	na	8	
Refunds	1,004	27	20	
Frozen refunds	889	23.9	13	
Preserved benefits	3,866	104	71	
Divorce cases	37	1	1	
Deaths in service	678	18.3	19	
Death of pensioners	82	2	1	
Single Status / Job Evaluation	na	na	na	
Members Estimates	3,534	95	39	



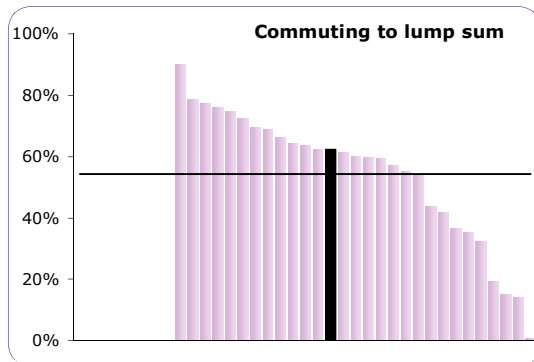
ACTUAL CALCULATIONS (per '000 active members)



RETIREMENTS

Active members
37,122

Retirements commuting to lump sum

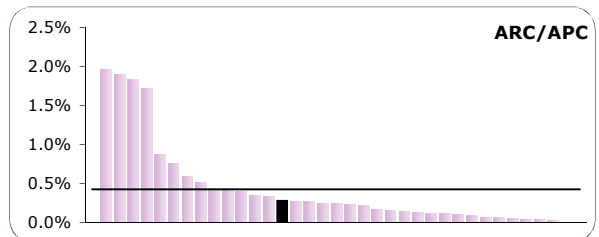
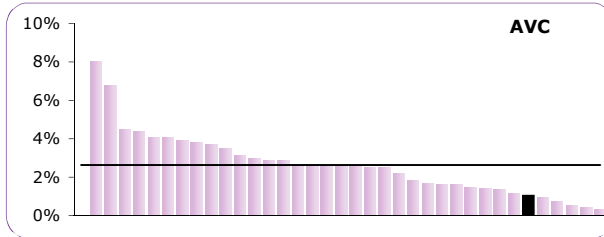


Actual calculations			
	No.	'000	Avg
New starters	8,124	219	178
- electronically	7,042	190	148
- manually	1,082	29	67
Changes to details	7,986	215	309
- electronically	6,282	169	180
- manually	1,704	46	146

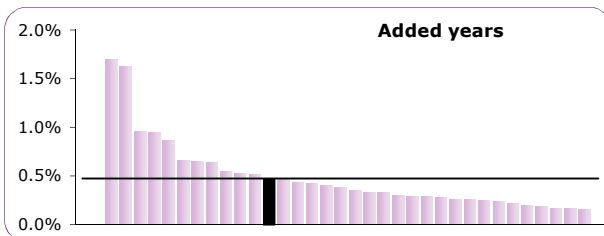
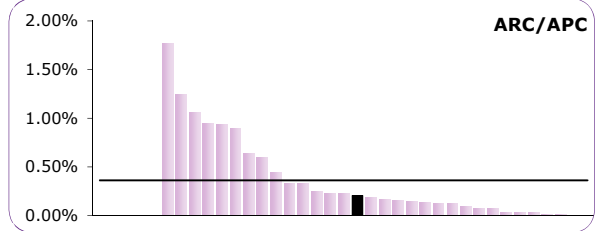
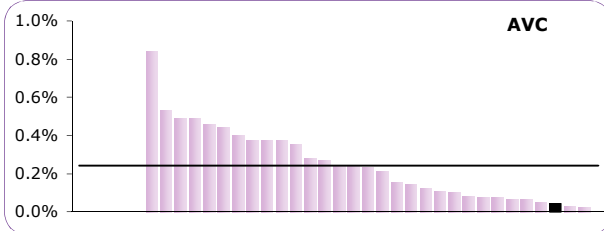
Retirements commuting lump sum		
	Number	% total
	905	63%
		54%

AVCs, ARCs and Added years

% Currently contributing



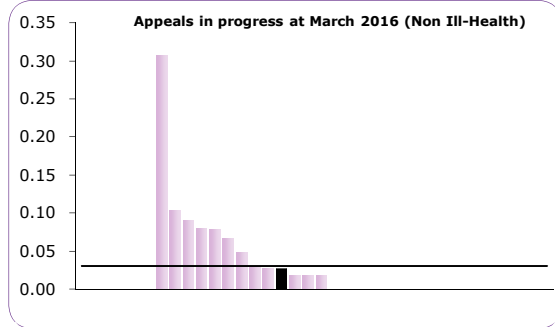
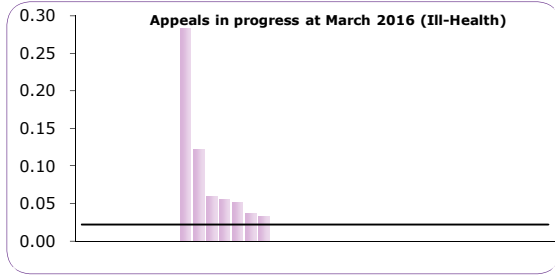
% New contributors this year



Contributors to AVCs and ARCS			
	No.	%	Avg
Currently contributing			
- AVC	395	1.06%	2.64%
- ARC/APC	107	0.29%	0.42%
- Added years	177	0.48%	0.47%
Total	679	1.83%	3.43%
New contributors this year			
- AVC	17	0.05%	0.24%
- ARC/APC	76	0.20%	0.36%
Total	93	0.25%	0.52%

Active members
37,122

APPEALS

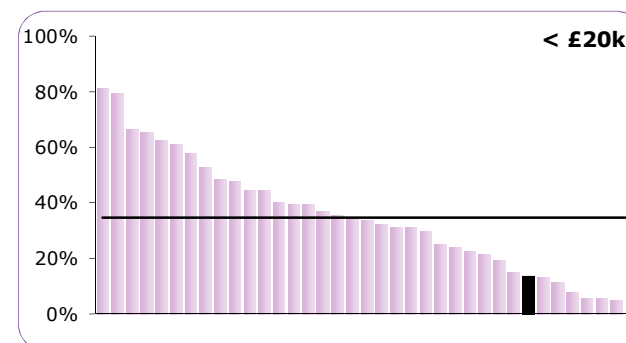
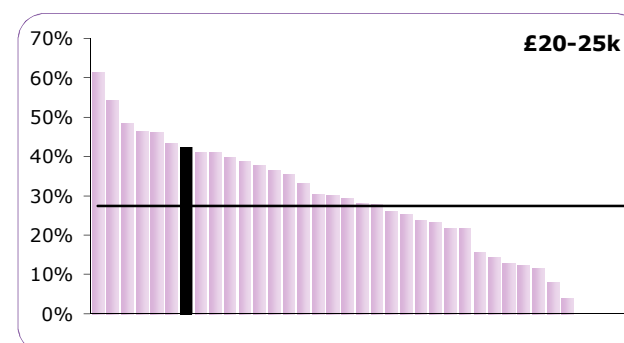
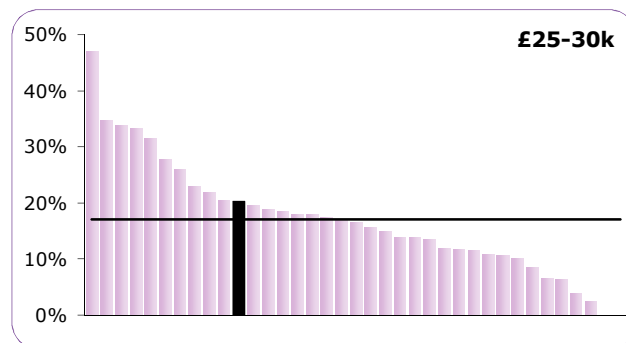
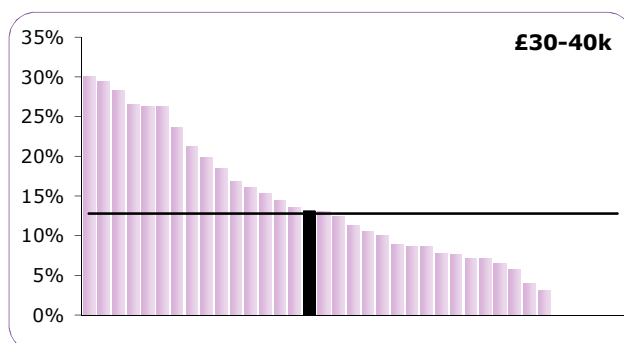
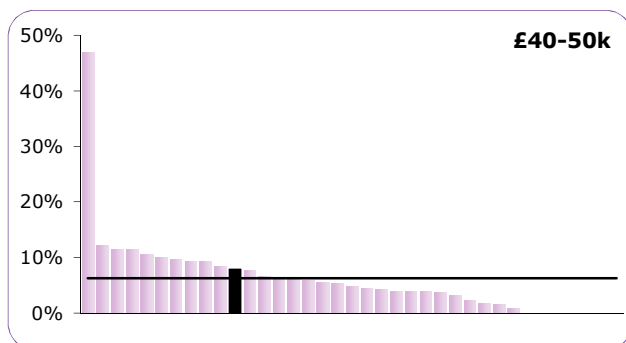
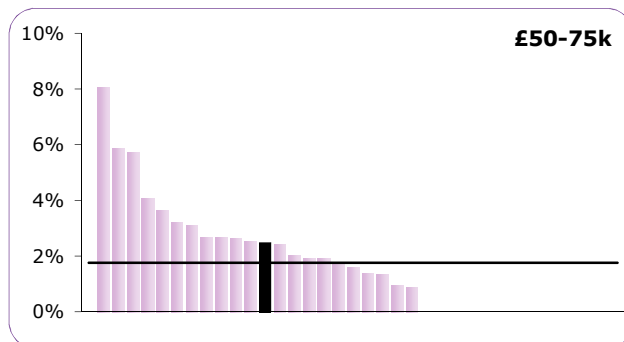
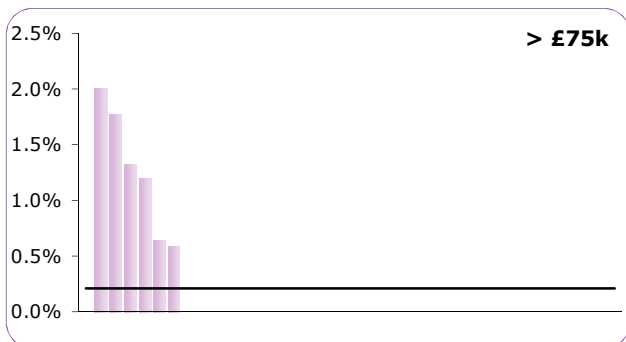


*Club total: This shows the total for all the Benchmarking Club members 2016

Number of appeals	No.	Per '000 members	Avg	Club* total
Ill-Health				
In progress at start of year	0	0.00	0.03	25
In progress at end of year	0	0.00	0.02	29
Non Ill-Health				
In progress at start of year	2	0.05	0.04	31
In progress at end of year	1	0.03	0.03	27
1st Stage				
Appeals in Progress - 03.15	0	0.00	0.03	27
New Appeals in Year	2	0.05	0.14	194
Appeals Withdrawn	0	0.00	0.01	7
Appeals Upheld	0	0.00	0.03	36
Appeals Not Upheld	2	0.05	0.11	156
Appeals in Progress - 03.16	0	0.00	0.03	22
2nd Stage				
Appeals in Progress - 03.15	0	0.00	0.02	14
New Appeals in Year	1	0.03	0.03	59
Appeals Withdrawn	0	0.00	0.00	-
Appeals Upheld	0	0.00	0.02	17
Appeals Not Upheld	1	0.03	0.05	53
Appeals in Progress - 03.16	0	0.00	0.01	(2)
Ombudsman Referrals				
Appeals in Progress - 03.15	2	0.05	0.01	8
New Appeals in Year	0	0.00	0.01	13
Appeals Withdrawn	0	0.00	0.00	1
Appeals Upheld	0	0.00	0.00	1
Appeals Not Upheld	1	0.03	0.01	10
Appeals in Progress - 03.16	1	0.03	0.01	4

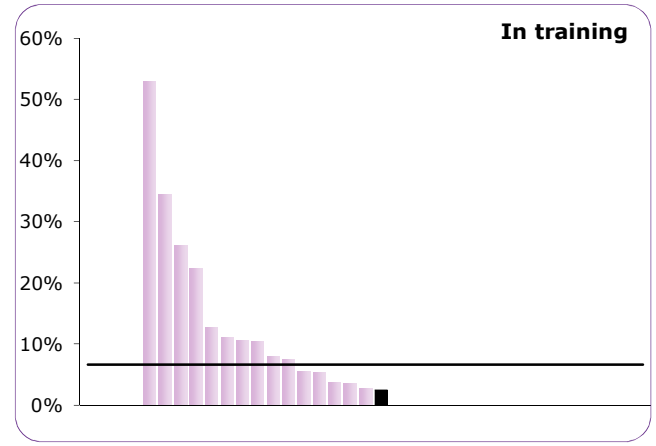
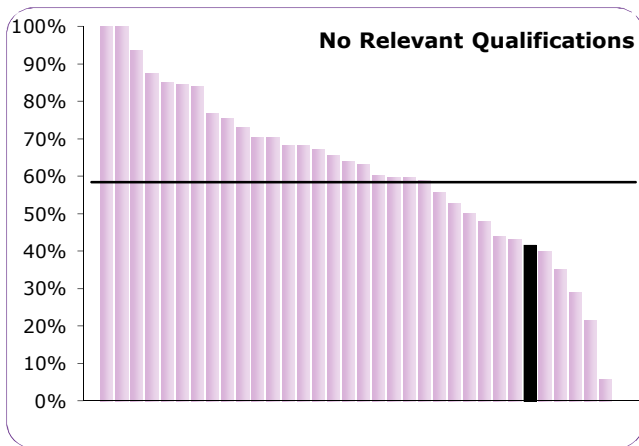
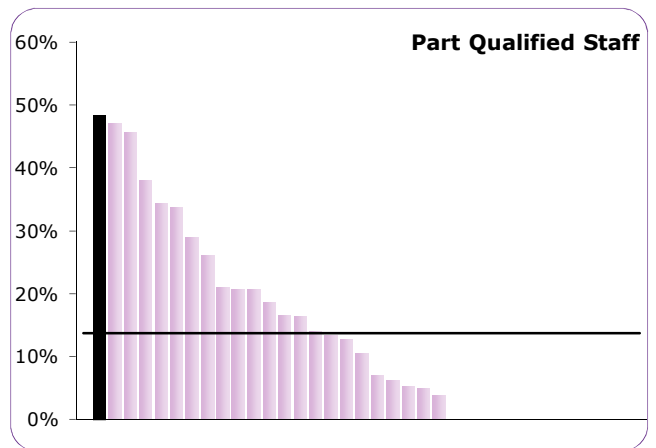
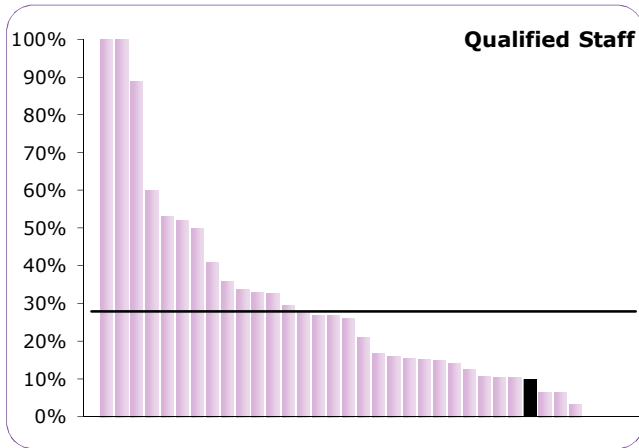
SECTION 4 - STAFF RELATED MEASURES

STAFF PAY



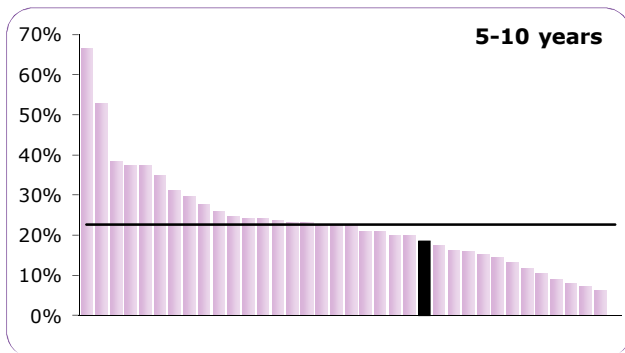
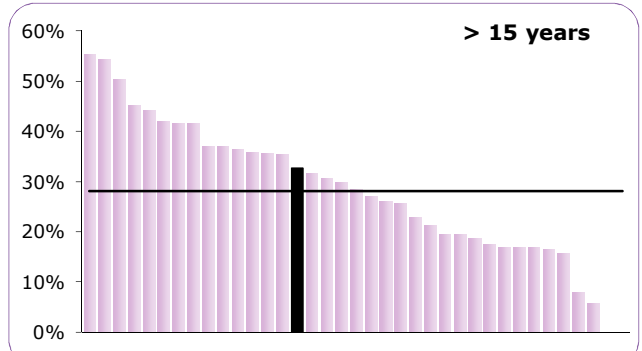
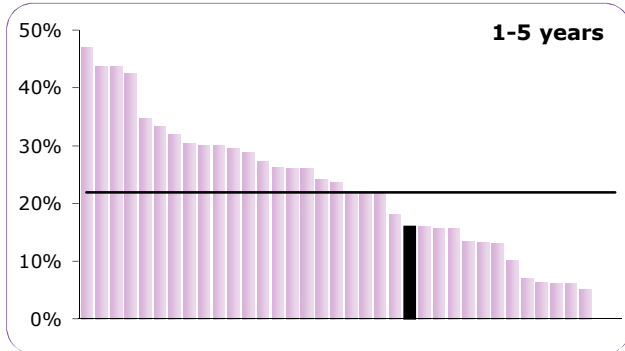
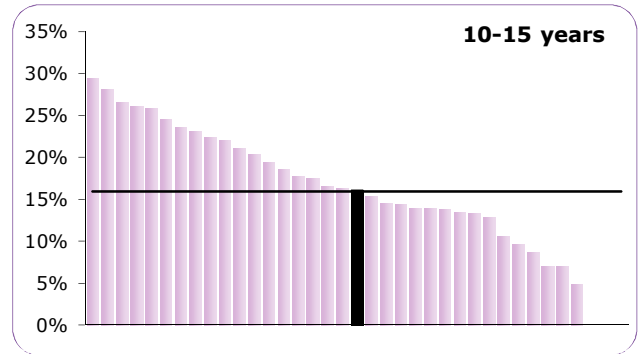
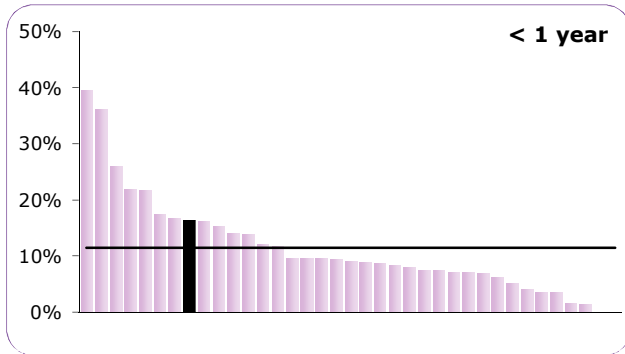
Staff pay			
	FTE	%	Avg
> £75k	0.0	0%	0.2%
£50-75k	1.0	2%	1.7%
£40-50k	3.2	8%	6.2%
£30-40k	5.3	13%	12.8%
£25-30k	8.2	20%	17.0%
£20-25k	17.1	42%	27.4%
< £20k	5.5	14%	34.7%
Total	40.3		

STAFF QUALIFICATIONS



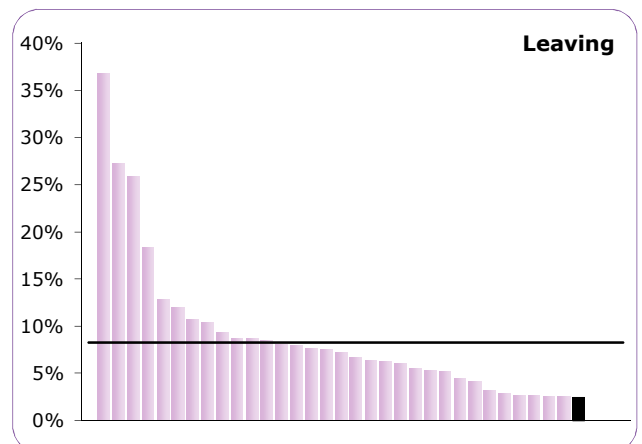
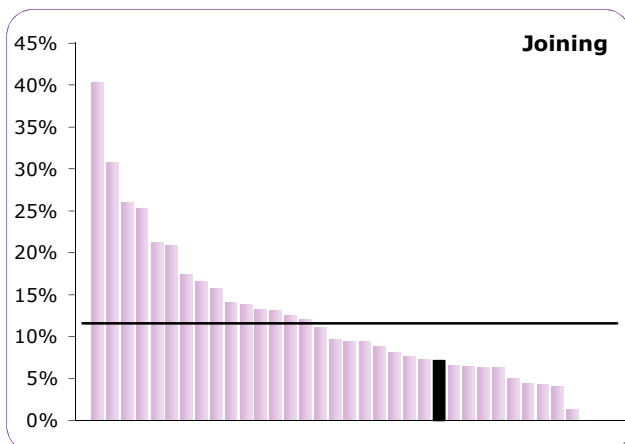
Staff qualifications			
	FTE	%	Avg
Qualified Staff	4.0	10%	28%
Part Qualified Staff	19.5	48%	14%
No Relevant Qualifications	16.8	42%	58%
Total	40.3		
Number in Training	1.0	2%	7%

STAFF PENSIONS EXPERIENCE



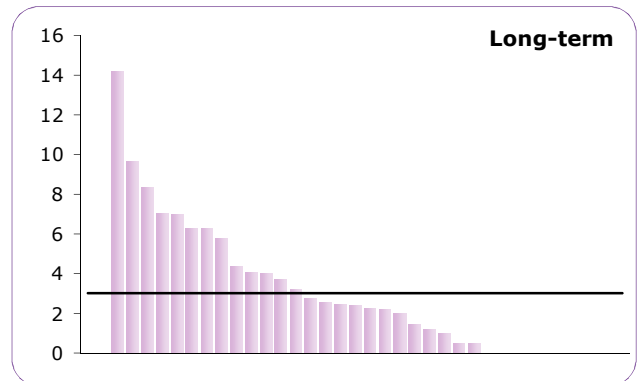
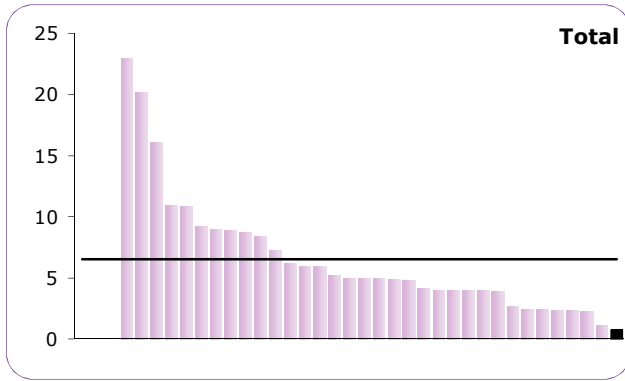
Staff experience			
	FTE	%	Avg
< 1 year	6.6	16%	11%
1-5 years	6.5	16%	22%
5-10 years	7.5	19%	23%
10-15 years	6.5	16%	16%
> 15 years	13.2	33%	28%
Total	40.3		

STAFF TURNOVER



Staff Turnover			
	FTE	% change	Avg
Staff at 1/4/2015	38.4		
+ Staff joining Pension section	2.9	7.2%	11.6%
- Staff leaving Pension section	1.0	2.5%	8.3%
Staff at 31/3/2016	40.3	4.9%	4.6%

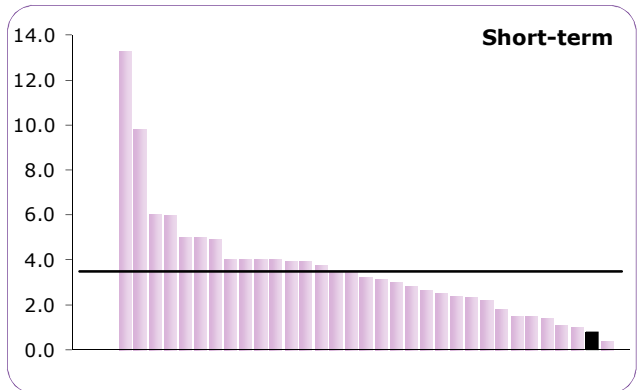
SICKNESS ABSENCE



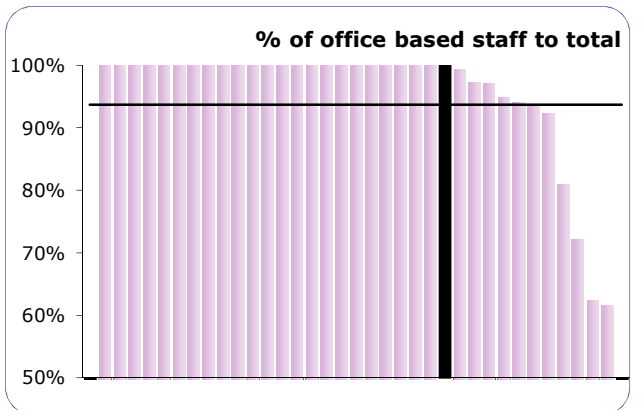
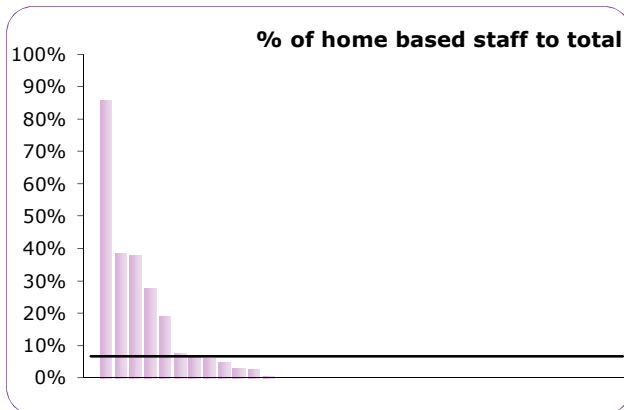
Sickness absence	Days/FTE	Avg
Long-term sickness	0.0	3.0
Short-term sickness	0.8	3.5
Total	0.8	6.5

Long-term sick (periods of sickness over 20 working days)

Short-term sick (periods of sickness of 20 days or less)



STAFF LOCATION

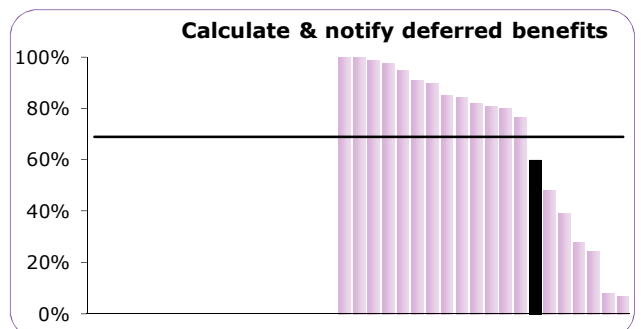
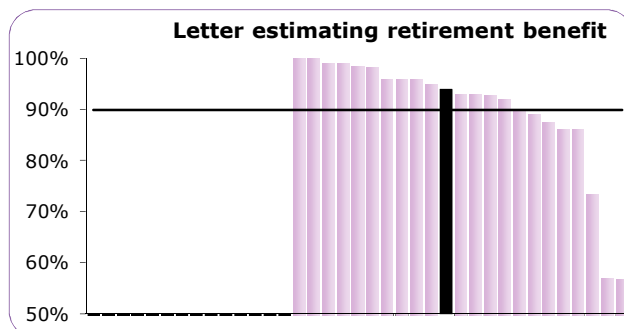
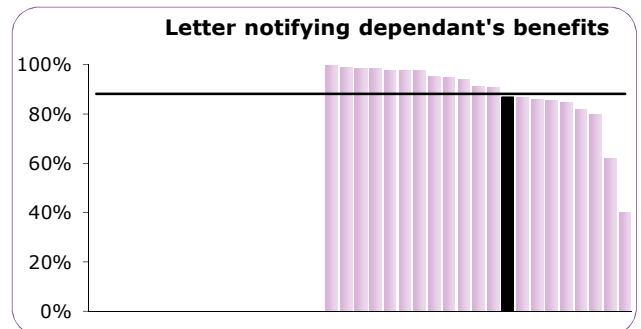
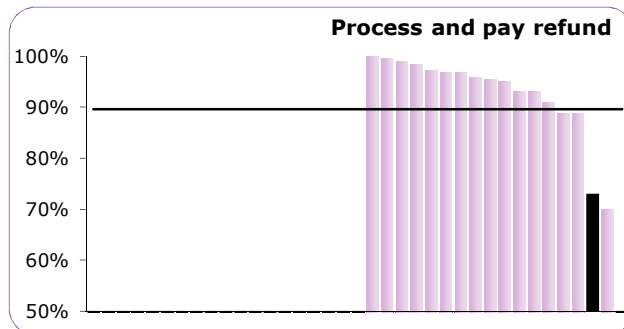
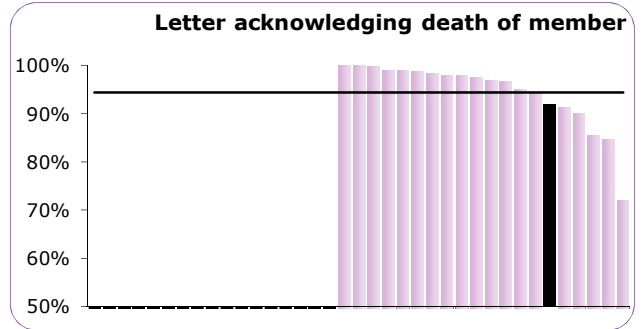
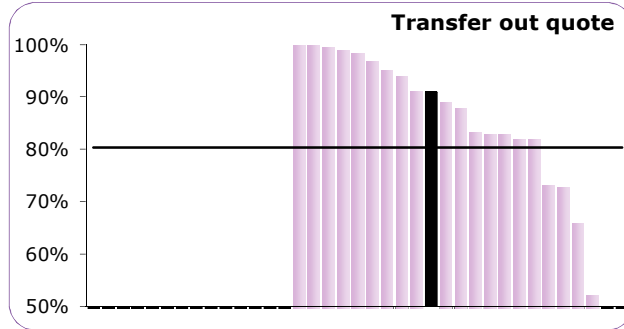
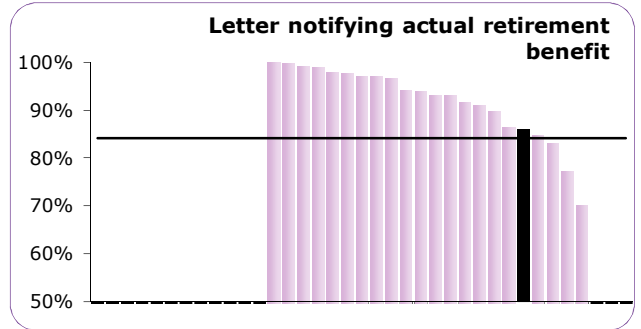
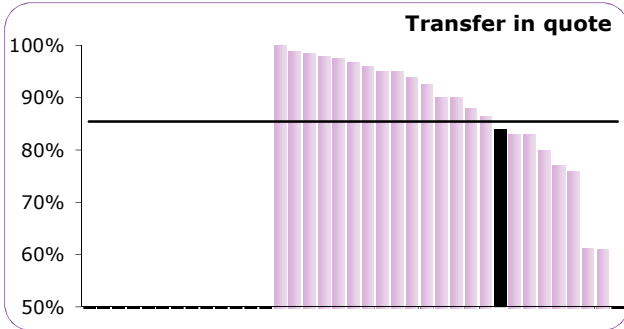


Staff location	FTE	% to total		
		Avg	FTE	Avg
Home based	0.0	2.1	0%	7%
Office based	40.3	33.2	100%	94%
Total	40.3			

Office Based: Staff members who spend >50% of their contracted time working in the office

Home Based: Staff members who spend 50% of their contracted time working from home.

SECTION 5 - INDUSTRY STANDARD PI's



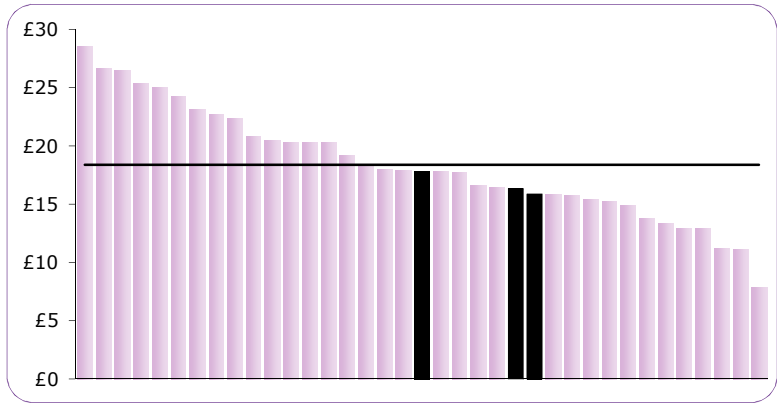
Industry Standard PI's	Target	Achieved	Avg
Letter detailing transfer in quote	10 days	84.0%	85.4%
Letter detailing transfer out quote	10 days	91.0%	80.3%
Process and pay refund	5 days	73.0%	89.6%
Letter notifying estimate of retirement benefit	10 days	94.0%	89.9%
Letter notifying actual retirement benefit	5 days	86.0%	84.1%
Process and pay lump sum retirement grant	5 days	90.0%	84.3%
Letter acknowledging death of member	5 days	92.0%	94.3%
Letter notifying amount of dependant's benefits	5 days	87.0%	88.1%
Calculate and notify deferred benefits	10 days	60.0%	68.8%

SECTION 6 - COMPARISON BY METHOD OF SERVICE DELIVERY

COMPARISON OF OUTSOURCED/IN-HOUSE MEMBERS

Total members with data:	38
Outsourced members:	3

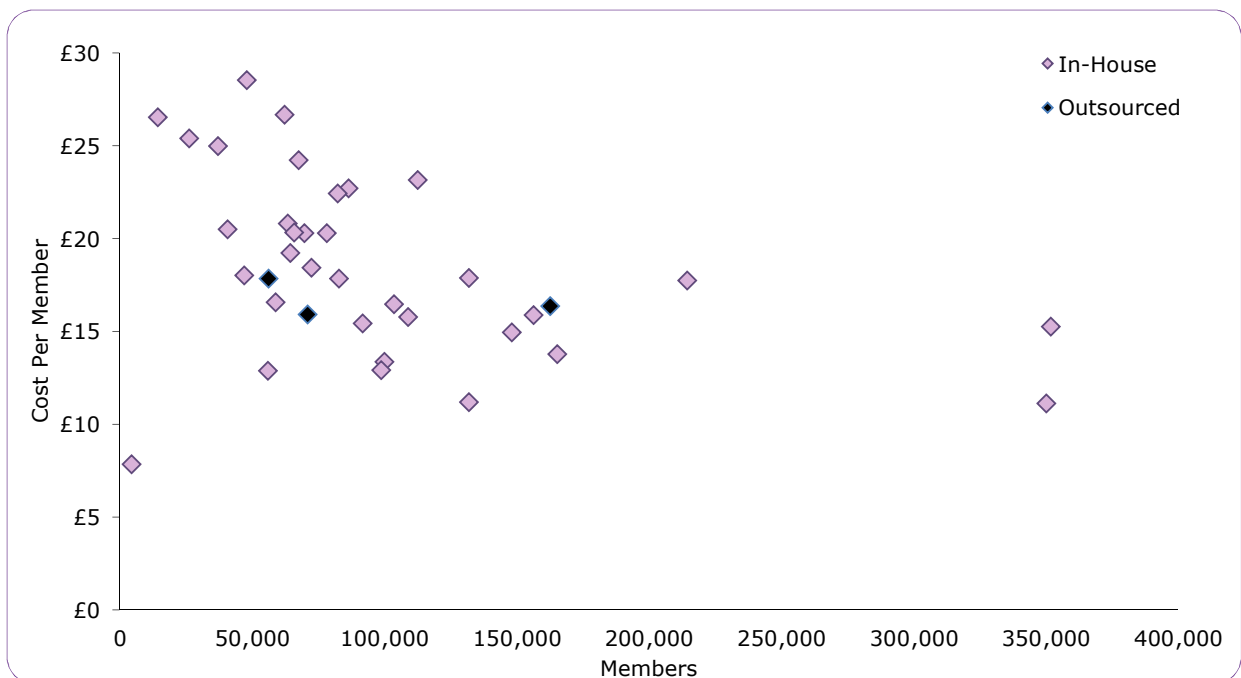
LGPS ADMIN COST PER MEMBER (INCLUDING PAYROLL)



Black bars show outsourced members

	Cost	Members	Cost per Member
Bath	£1,721	108,965	£15.79
Club average	£1,683	99,473	£18.37
Outsourced average	£1,595	96,455	£16.71
In-house average	£1,690	99,740	£18.52

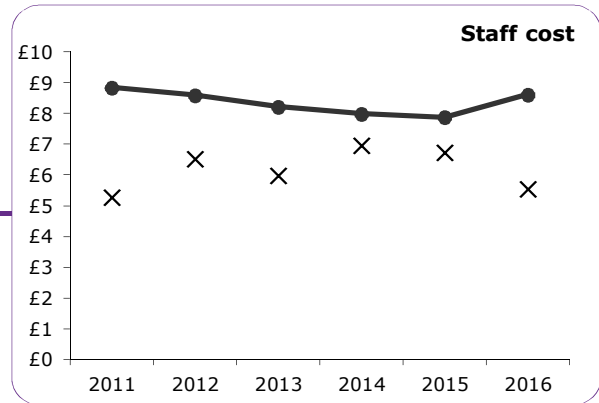
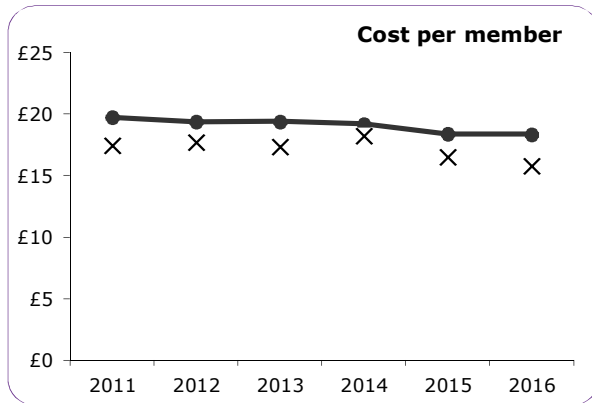
COST PER MEMBER COMPARED WITH NUMBER OF MEMBERS





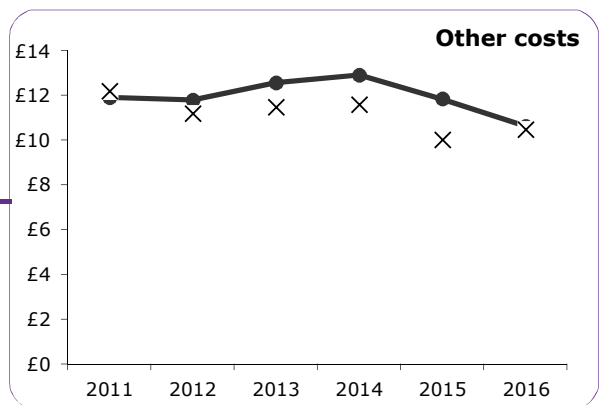
SECTION 7 - TIMESERIES

The 2016 averages are the actual club averages.

For previous years, the averages shown here are scaled up or down from the 2015 figure based on the average rate of change in each year. This is calculated using data from members who supplied figures in consecutive years, otherwise the simple average in each year would be distorted by changes in the composition of the club from year to year.



KEY:
 Club average
 Bath



Time series analysis						
	2011	2012	2013	2014	2015	2016
Members	85,417	88,182	91,851	99,209	104,532	108,965
Net cost (£'000)	1,492k	1,562k	1,593k	1,813k	1,730k	1,721k
Cost per member	£17.47	£17.71	£17.34	£18.27	£16.55	£15.79
Average	£19.75	£19.39	£19.40	£19.19	£18.41	£18.37
Staff cost	£5.28	£6.52	£5.99	£6.97	£6.73	£5.54
Average	£8.85	£8.60	£8.22	£7.99	£7.88	£8.62
Other costs	£12.19	£11.19	£11.48	£11.57	£10.02	£10.47
Average	£11.90	£11.79	£12.55	£12.90	£11.84	£10.61

CIPFA is the leading professional accountancy body for public services, whether provided by the public or private sectors. It provides education and training in accountancy and financial management, and sets and monitors professional standards.

CIPFA also provides professional services to public sector organisations and managers. These include: statistical and technical information services, research services, consultancy, advisory networks and forums.

CIPFA holds more data on local government performance than any other organisation in the world and our Corporate Services Benchmarking Clubs are the market leader in local government benchmarking, with high levels of participation and customer satisfaction. Our detailed reports, databases, and interactive tools provide you with solid evidence to support decisions on budget and improvement.

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In addition to Pensions, other Benchmarking Clubs include Accountancy, Banking, Creditors, Debtors and Payroll.

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www.cipfa.org/services/benchmarking

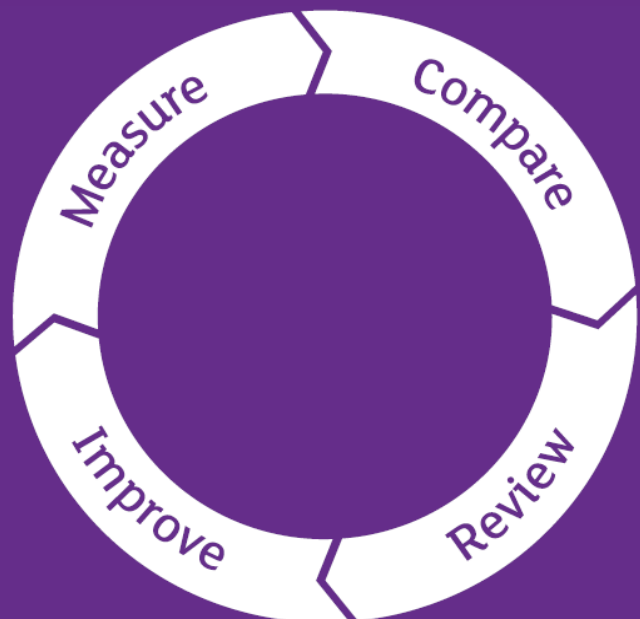
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To find out more about our other Corporate Services Benchmarking Clubs please visit our website:

www.cipfa.org/corporateservices

For more information about how CIPFA Benchmarking can help your organisation or to sign up today contact:

E: customerliaison@cipfa.org T: 020 7543 5600



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