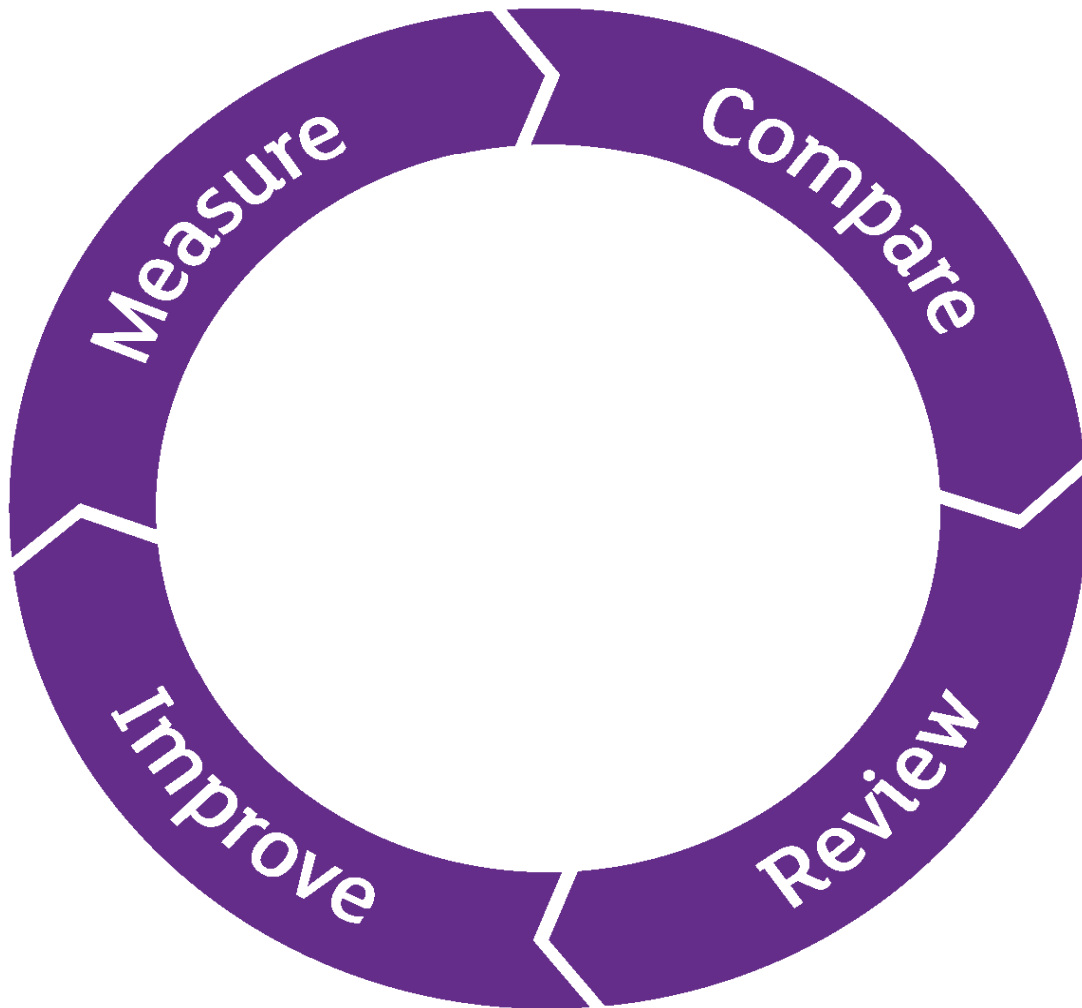


Analytics & Research

# accountancy benchmarking club

2017 - Barchester Comparator Report



# Introduction

This report closely reflects the questionnaire and you may find it helpful to have a copy of your questionnaire to hand when looking through the report.

Accountancy is the measurement, processing and communication of financial information. Authorities that participate in this benchmarking exercise are able to review their performance in the context of other authorities as well as gaining additional perspective on the scale of their activities.

The report contains information that we hope you will find interesting and useful in the management of your Accountancy activities. The first four sections cover the content of the main 2017 questionnaire. The final two sections provide time series and quartile analyses.

At the end of the Benchmarking process, your authority will also receive supplemental materials which will provide further depth to this report:

- **Interactive report:** an Excel spreadsheet containing all the bar charts found in this report. The user can change the charts to show custom comparator groups.
- **Database:** an Excel spreadsheet containing all the data submitted by club members in 2017. The user can also populate a copy of the questionnaire with the data for any member.
- **Scrapbook:** a report containing an analysis of the responses to the text based parts of the questionnaire.

We hope you find the report useful. Please let us know of any suggestions you may have that could help to improve the exercise in future years.

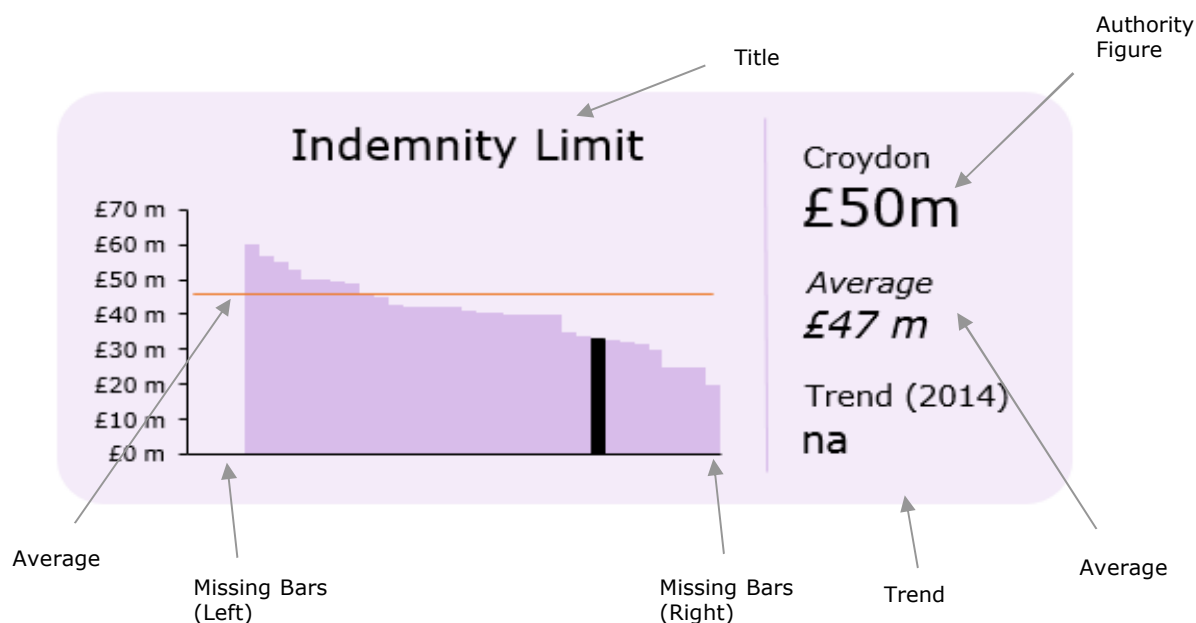
## Useful Information

**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; 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 data for entire groups efficiently and gives far more information than a simple average (i.e. range of data, individual authority values etc.) Below we have annotated some examples of the charts we use.

### Bar Charts

This is our standard way of displaying a full set of data for a particular indicator.



**Title:** Title of this chart.

**Authority:** Figure for your authority.

**Average:** The average figure of all the authorities included in this report.

**Trend:** The figure that you provided to us for the previous year's club *[not included within this report]*.

**Purple Bars:** Each purple bar represents an authority in the comparator group.

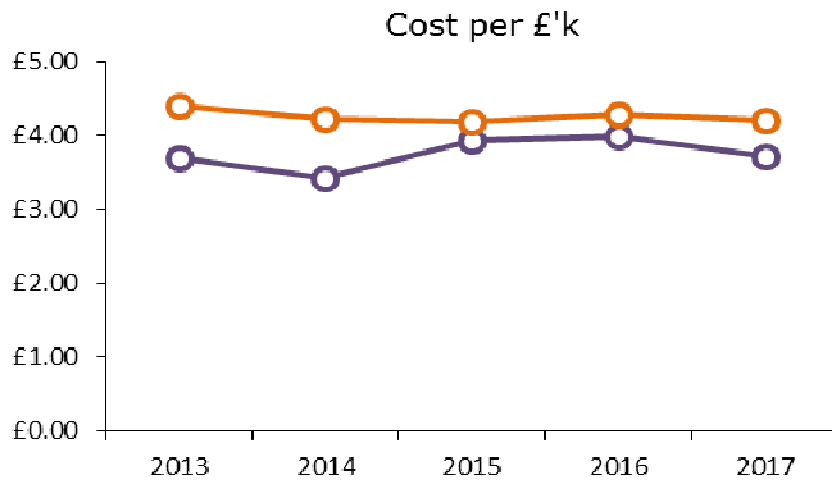
**Black Bar:** Your authority's figure.

**Missing Bars (Left):** Missing data or data that has been excluded. These figures are not included in the average.

**Missing Bars (Right):** Represents values which are 0 and have been included in the average.

## Time Series Charts

Time series charts are used to present selected data which has been provided over the past five years.



**Purple Line:** The data for your authority. The purple circles indicate data points.

**Orange Line:** The average figure of all the authorities included in this report. The orange circles indicate data points.

## Glossary

**£'k:** £ thousands

**£'m:** £ millions

**Avg:** Average

**GRT:** Gross Revenue Turnover

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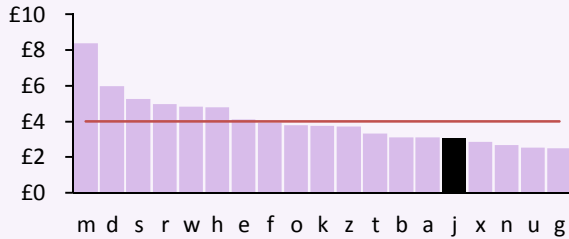
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Applicable for Final Reports only (i.e. not draft or comparator reports)

# SECTION 1 - SUMMARY

## Costs Chargeable to LA Revenue Account 2017/18 Estimates

Total Cost per £'000 GRT



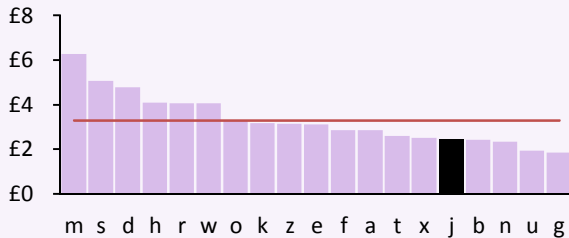
Barchester

**£3.07**

Average

£4.01

Total Staff Cost per £'000 GRT



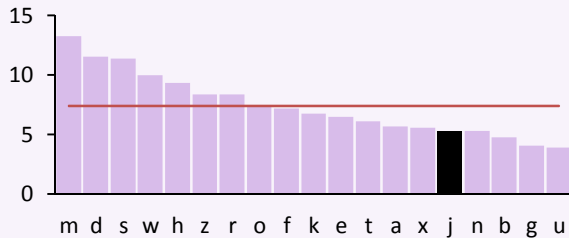
Barchester

**£2.41**

Average

£3.30

Total FTE per £'100m GRT



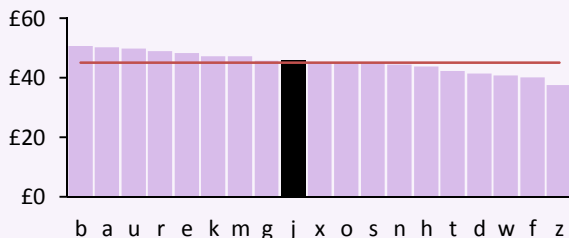
Barchester

**5.3**

Average

7.4

Total Staff Cost per FTE (£'000)



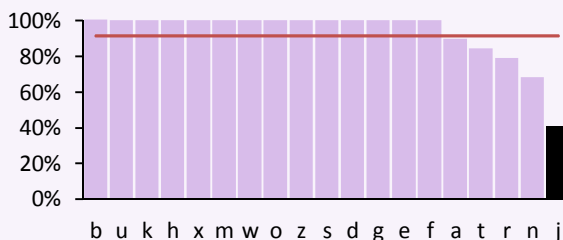
Barchester

**£45.50**

Average

£45.11

% Central Staff



Barchester

**41.1%**

Average

91.4%

## SECTION 2 - COST MEASURES

Questions 2(a), 2(b), 3(a) & 3(b), 2017 Questionnaire

Barchester											Group Average (scaled to Barchester Gross Revenue Turnover)															
2017/18 Estimates Benchmarked Data	Staff (FTE)		Costs (£'000)							Cost per £'000 GRT	Staff (FTE)		Costs (£'000)							Cost per £'000 GRT						
	Central	Local	Staff Cost	Other Running Costs	Accommodation	IT	Other Central Charges	Outsourced Costs	Total		Central	Local	Staff Costs	Other Running Costs	Accommodation	IT	Other Central Charges	Outsourced Costs	Total							
Financial strategy & planning	0.9	0.5	£95.7	£4.5	£1.6		£2.8	£0.0	<b>£104.6</b>	£0.14	3.1	0.1	£187.4	£11.6	£9.3		£13.2	£0.0	<b>£221.5</b>	£0.29						
Financial advice	1.2	2.7	£235.8	£13.3	£4.5		£8.3	£0.0	<b>£261.9</b>	£0.34	5.8	0.2	£306.5	£18.4	£11.3		£22.1	£0.0	<b>£358.4</b>	£0.47						
<b>Total Advice</b>	<b>2.1</b>	<b>3.2</b>	<b>£331.5</b>	<b>£17.8</b>	<b>£6.1</b>		<b>£11.1</b>	<b>£0.0</b>	<b>£366.5</b>	<b>£0.48</b>	<b>8.9</b>	<b>0.2</b>	<b>£493.9</b>	<b>£30.0</b>	<b>£20.7</b>		<b>£35.3</b>	<b>£0.0</b>	<b>£579.9</b>	<b>£0.76</b>						
Preparation of budgets	2.3	4.8	£326.6	£23.9	£8.1		£14.9	£0.0	<b>£373.5</b>	£0.49	7.1	0.4	£341.4	£17.6	£11.2		£24.5	£0.0	<b>£394.7</b>	£0.51						
Budget monitoring; financial records	8.8	7.5	£603.3	£54.9	£18.6		£34.2	£0.0	<b>£711.0</b>	£0.93	21.6	1.0	£902.6	£44.6	£30.8		£57.1	£0.0	<b>£1,035.1</b>	£1.35						
Preparation of final accounts	3.5	3.5	£335.9	£23.7	£8.0		£14.7	£0.0	<b>£382.3</b>	£0.50	7.0	0.4	£334.3	£19.2	£11.8		£25.0	£0.0	<b>£390.3</b>	£0.51						
<b>Total Budgets &amp; Accounts</b>	<b>14.6</b>	<b>15.8</b>	<b>£1,265.8</b>	<b>£102.5</b>	<b>£34.7</b>		<b>£63.8</b>	<b>£0.0</b>	<b>£1,466.8</b>	<b>£1.91</b>	<b>35.7</b>	<b>1.8</b>	<b>£1,578.2</b>	<b>£81.4</b>	<b>£53.9</b>		<b>£106.6</b>	<b>£0.0</b>	<b>£1,820.1</b>	<b>£2.37</b>						
Technical research & major projects	0.8	2.1	£163.7	£9.9	£3.4		£6.2	£0.0	<b>£183.2</b>	£0.24	3.6	0.1	£194.1	£11.2	£7.7		£14.0	£0.0	<b>£226.9</b>	£0.30						
Systems support	1.4	0.0	£55.1	£4.6	£1.6	£232.3	£2.8	£0.0	<b>£296.4</b>	£0.39	3.9	0.0	£159.4	£7.7	£5.6	£146.6	£10.0	£0.0	<b>£329.3</b>	£0.43						
Treasury management	0.7	0.0	£35.9	£2.4	£0.8		£1.5	£0.0	<b>£40.6</b>	£0.05	2.4	0.0	£103.7	£5.9	£4.0		£7.8	£0.0	<b>£121.5</b>	£0.16						
<b>Total Other Services</b>	<b>2.9</b>	<b>2.1</b>	<b>£254.7</b>	<b>£16.9</b>	<b>£5.8</b>	<b>£232.3</b>	<b>£10.5</b>	<b>£0.0</b>	<b>£520.2</b>	<b>£0.68</b>	<b>9.8</b>	<b>0.1</b>	<b>£457.2</b>	<b>£24.7</b>	<b>£17.3</b>	<b>£146.6</b>	<b>£31.8</b>	<b>£0.0</b>	<b>£677.7</b>	<b>£0.88</b>						
<b>Total</b>	<b>19.6</b>	<b>21.1</b>	<b>£1,852.0</b>	<b>£137.2</b>	<b>£46.6</b>	<b>£232.3</b>	<b>£85.4</b>	<b>£0.0</b>	<b>£2,353.5</b>	<b>£3.07</b>	<b>54.5</b>	<b>2.2</b>	<b>£2,529.3</b>	<b>£136.1</b>	<b>£91.9</b>	<b>£146.6</b>	<b>£173.8</b>	<b>£0.0</b>	<b>£3,077.7</b>	<b>£4.01</b>						
Total Cost per £'000 GRT			£2.41	£0.18	£0.06	£0.30	£0.11	£0.00	£3.07				£3.30	£0.18	£0.12	£0.19	£0.23	£0.00	£4.01							
Total Staff Cost per FTE	£45,504													£45,114												
Total FTE per £'100m GRT	5.3													7.4												

Non-Benchmarked Data	Staff (FTE)		Costs (£'000)						
	Central	Local	Staff Cost	Other Running Costs	Accommodation	IT	Other Central Charges	Outsourced Costs	Total
Services to LA (as above)	19.6	21.1	£1,852.0	£137.2	£46.6	£232.3	£85.4	£0.0	<b>£2,353.5</b>
Services to LA maintained schools	0.0	7.5	£264.2	£0.0	£0.0	£0.0	£0.0	£0.0	<b>£264.2</b>
Other accountancy functions	0.1	0.0	£6.3	£0.0	£0.0	£0.0	£0.0	£0.0	<b>£6.3</b>
For other bodies/accounts	0.6	0.5	£66.3	£0.0	£0.0	£0.0	£0.0	£0.0	<b>£66.3</b>
<b>Total finance function</b>	<b>20.3</b>	<b>29.1</b>	<b>£2,188.8</b>	<b>£137.2</b>	<b>£46.6</b>	<b>£232.3</b>	<b>£85.4</b>	<b>£0.0</b>	<b>£2,690.3</b>
% Central	41.1%								

Non-Benchmarked Data	Staff (FTE)		Costs (£'000)						
	Central	Local	Staff Cost	Other Running Costs	Accommodation	IT	Other Central Charges	Outsourced Costs	Total
Services to LA (as above)	54.5	2.2	£2,529.3	£136.1	£91.9	£146.6	£173.8	£0.0	<b>£3,077.7</b>
Services to LA maintained schools	3.2	1.4	£164.9	£9.9	£6.4	£8.8	£11.3	£0.0	<b>£201.4</b>
Other accountancy functions	1.2	0.2	£50.8	£1.6	£1.6	£1.3	£2.2	£0.0	<b>£57.6</b>
For other bodies/accounts	1.6	0.3	£84.9	£6.4	£2.9	£4.2	£4.7	£0.0	<b>£103.1</b>
<b>Total</b>	<b>60.5</b>	<b>4.0</b>	<b>£2,829.9</b>	<b>£154.1</b>	<b>£102.7</b>	<b>£161.0</b>	<b>£192.0</b>	<b>£0.0</b>	<b>£3,439.7</b>
% Central	91.4%								

Gross Revenue Turnover	£'m	Avg
Net expenditure	£565.8	
Service income	£115.4	
External trading accounts gross income	£0.0	
HRA income	£85.9	
<b>Gross Revenue Turnover</b>	<b>£767.1</b>	<b>£687.3</b>

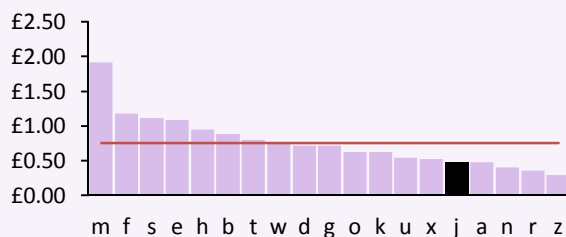
# Accountancy Cost by Type of Activity

per £'000 Gross Revenue Turnover

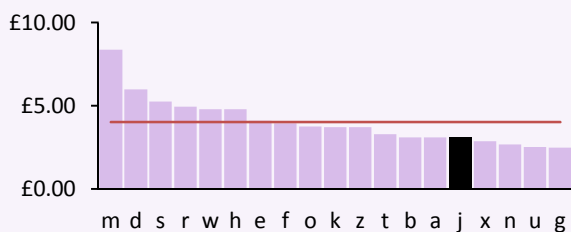
Questions 2(a), 3(a) & 3(b), 2017 Questionnaire

	£'000	Cost/ £'000 GRT	Avg
<b>Advice</b>			
Financial strategy & planning	£104.6	£0.14	£0.29
Financial advice	£261.9	£0.34	£0.47
	£366.5	£0.48	£0.76
<b>Budgets &amp; Accounts</b>			
Preparation of budgets	£373.5	£0.49	£0.51
Budget monitoring; financial records	£711.0	£0.93	£1.35
Preparation of final accounts	£382.3	£0.50	£0.51
	£1,466.8	£1.91	£2.37
<b>Other Services</b>			
Technical research & major projects	£183.2	£0.24	£0.30
Systems support	£296.4	£0.39	£0.43
Treasury management	£40.6	£0.05	£0.16
	£520.2	£0.68	£0.88
<b>Total</b>	<b>£2,353.5</b>	<b>£3.07</b>	<b>£4.01</b>

Advice



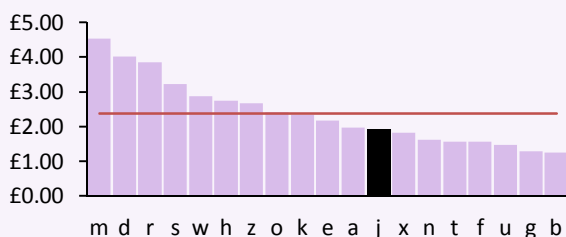
Total Cost



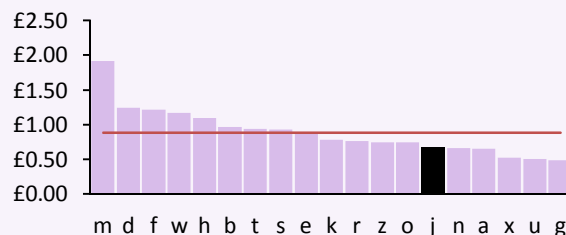
Barchester  
**£3.07**

Average  
**£4.01**

Budgets & Accounts



Other Services

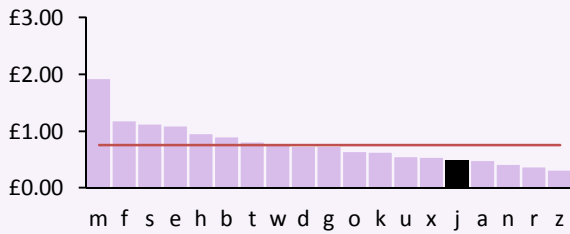




# Accountancy Cost by Type of Activity (continued)

per £'000 Gross Revenue Turnover

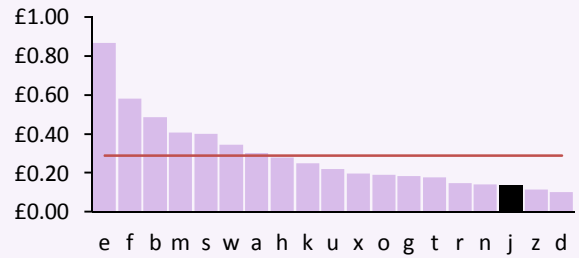
## Advice



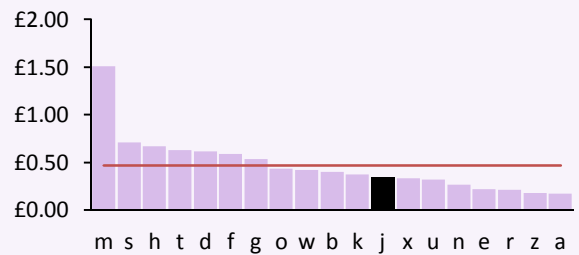
Barchester  
**£0.48**

Average  
**£0.76**

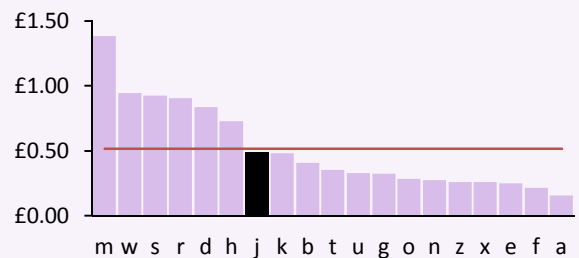
## Financial Strategy & Planning



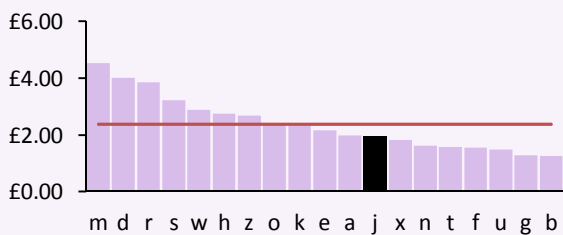
## Financial Advice



## Preparation of Budgets



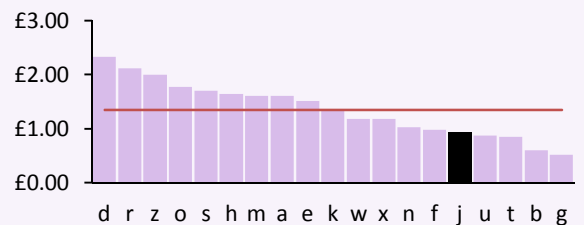
## Budgets & Accounts



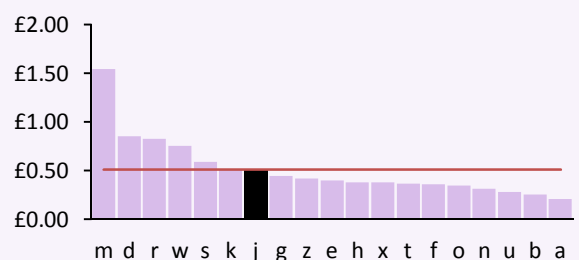
Barchester  
**£1.91**

Average  
**£2.37**

## Budget Monitoring; Financial Records

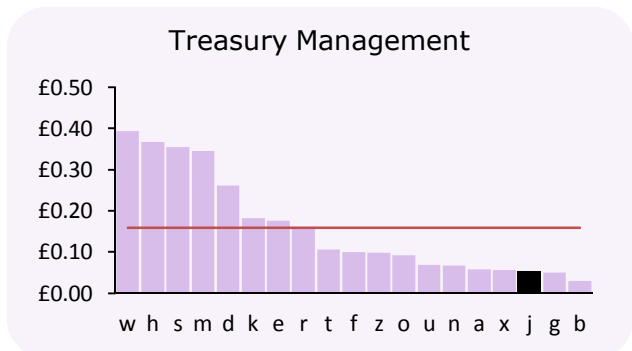
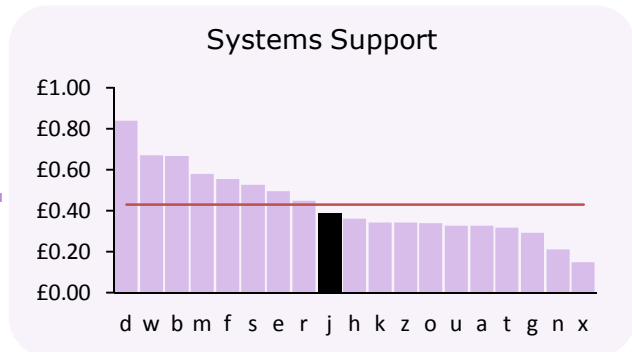
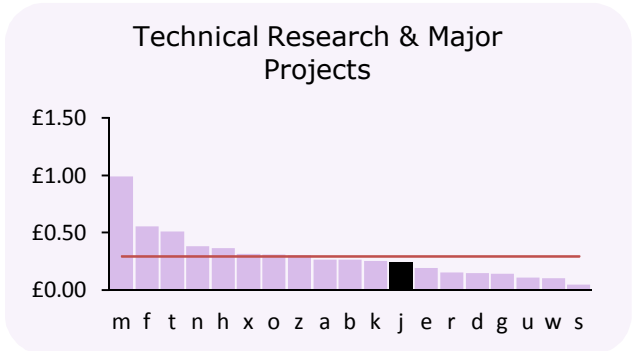
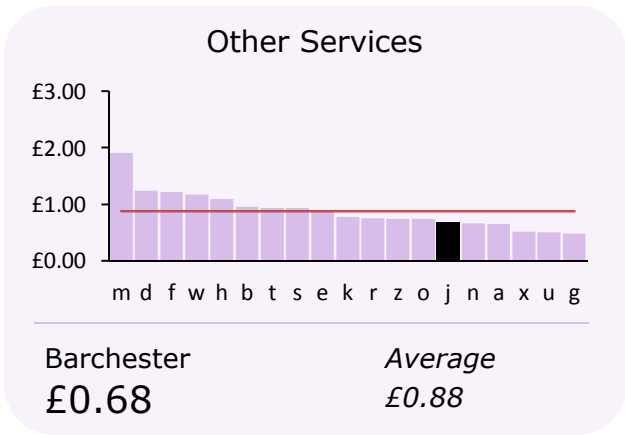


## Preparation of Final Accounts



# Accountancy Cost by Type of Activity (continued)

per £'000 Gross Revenue Turnover

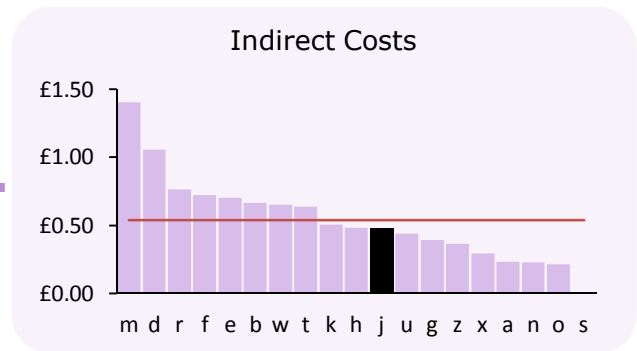
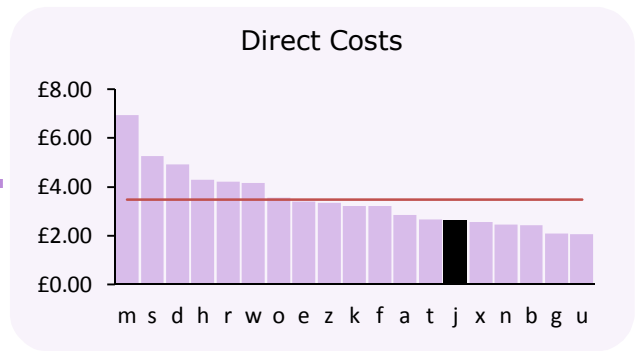
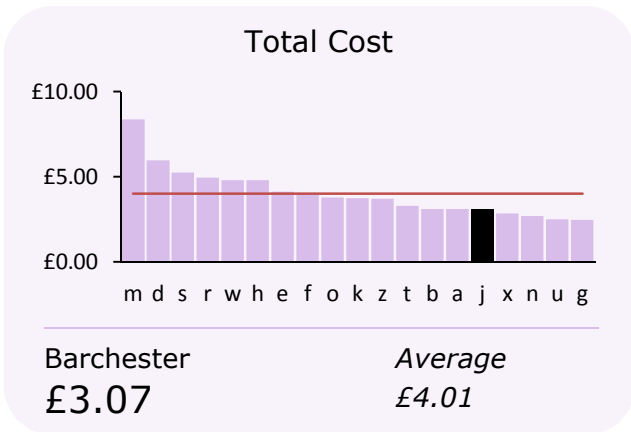


# Accountancy Cost by Type of Cost

per £'000 Gross Revenue Turnover

Questions 2(a), 3(a) & 3(b), 2017 Questionnaire

	£'000	Cost / £'000 GRT	Avg
Staff Cost	£1,852.0	£2.41	£3.30
Other Running Costs	£137.2	£0.18	£0.18
<b>Direct Costs</b>	<b>£1,989.2</b>	<b>£2.59</b>	<b>£3.47</b>
Accommodation	£46.6	£0.06	£0.12
IT	£232.3	£0.30	£0.19
Other Central Charges	£85.4	£0.11	£0.23
<b>Indirect Costs</b>	<b>£364.3</b>	<b>£0.47</b>	<b>£0.54</b>
Outsourced Costs	£0.0	£0.00	£0.00
<b>Total Costs</b>	<b>£2,353.5</b>	<b>£3.07</b>	<b>£4.01</b>



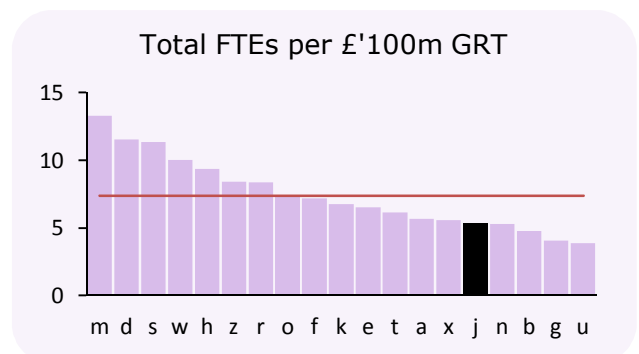
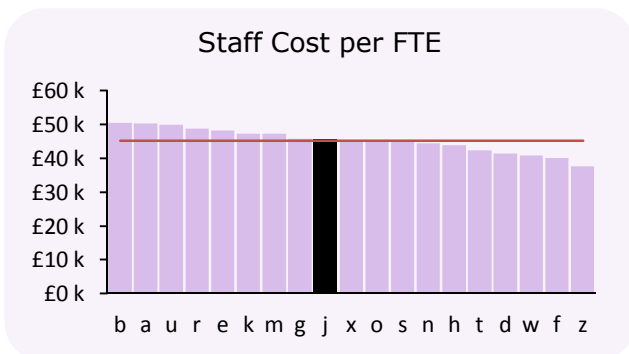
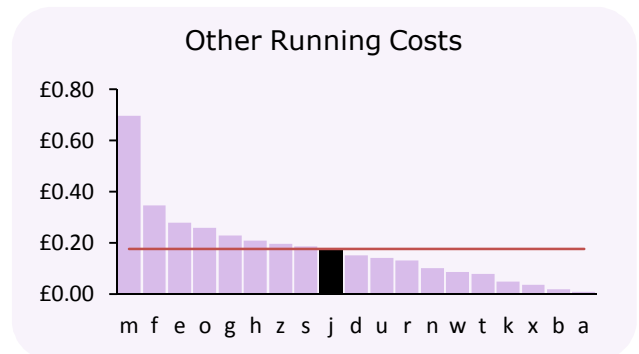
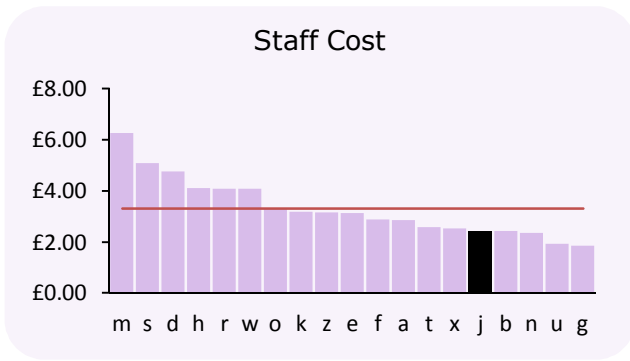
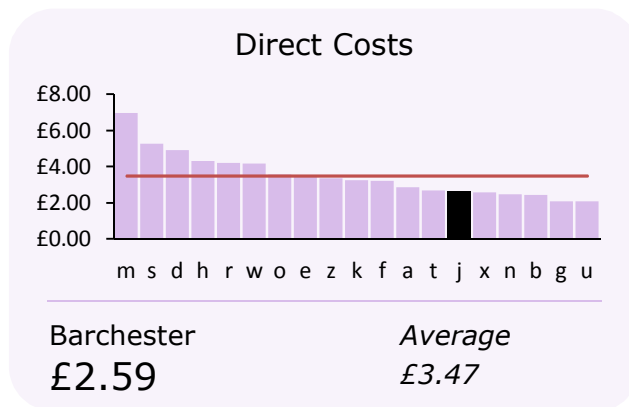
# Direct Accountancy Costs

per £'000 Gross Revenue Turnover

Questions 2(a), 2(b), 3(a) & 3(b), 2017 Questionnaire

	£'000	Cost / £'000 GRT	Avg
Staff Cost	£1,852.0	£2.41	£3.30
Other Running Costs	£137.2	£0.18	£0.18
<b>Direct Costs</b>	<b>£1,989.2</b>	<b>£2.59</b>	<b>£3.47</b>

	Authority	Avg
Staff Cost per FTE	£45,504	£45,114
Total FTEs per £'100m GRT	5.3	7.4
% Staff central	48%	96%

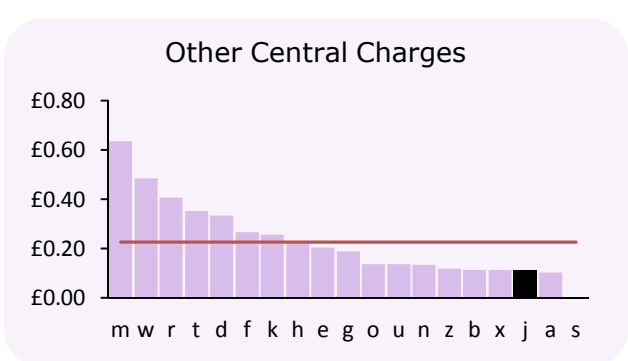
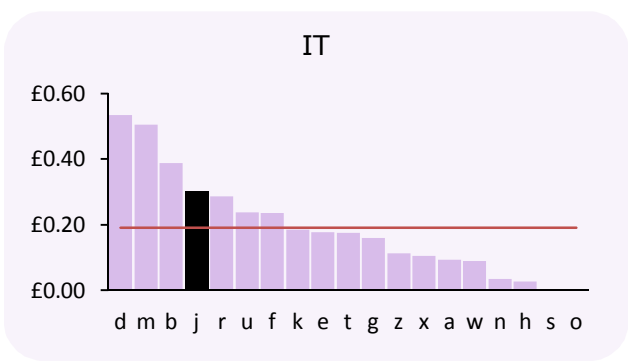
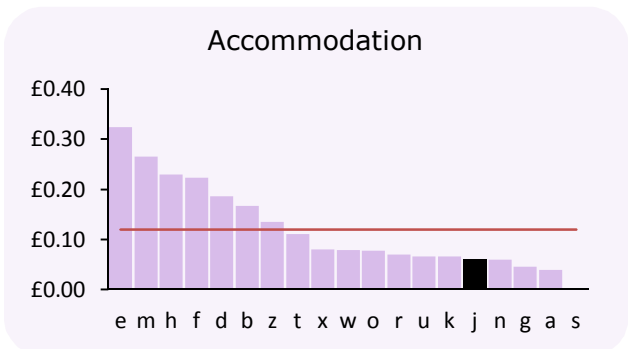
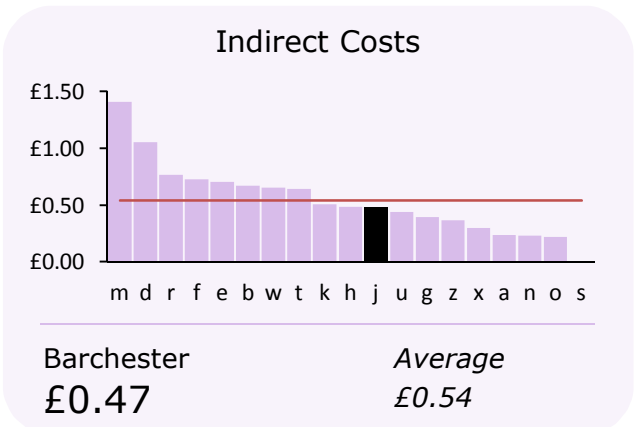


# Indirect Accountancy Costs

per £'000 Gross Revenue Turnover

Questions 2(a), 3(a) & 3(b), 2017 Questionnaire

	£'000	Cost / £'000 GRT	Avg
Accommodation	£46.6	£0.06	£0.12
IT	£232.3	£0.30	£0.19
Other Central Charges	£85.4	£0.11	£0.23
<b>Indirect Costs</b>	<b>£364.3</b>	<b>£0.47</b>	<b>£0.54</b>

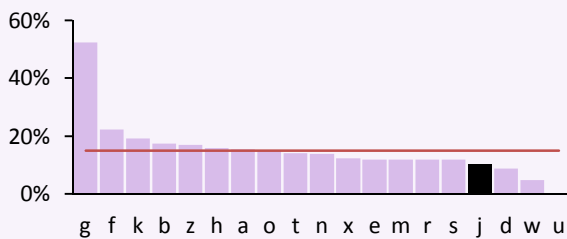


# Capital and Revenue Expenditure Analysis

Questions 2(a), 3(a), 3(b) & 3(c), 2017 Questionnaire

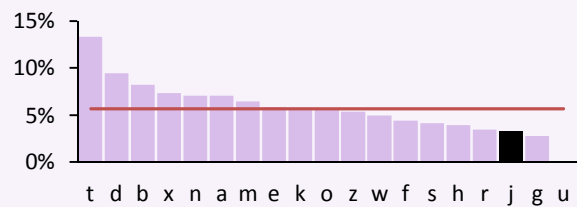
Capital & Revenue Split	Revenue	Capital	Combined
<b>Expenditure</b>			
Gross Revenue Turnover	£767.1 m	£86.8 m	£853.9 m
Percentage	89.8%	10.2%	
Average	85.0%	15.0%	
<b>Accountancy Cost</b>			
Cost	£2,278.2 k	£75.3 k	£2,353.5 k
Percentage	96.8%	3.2%	
Average	94.3%	5.7%	
Cost per £'000 Expenditure	£2.97	£0.87	£2.76
Average	£3.78	£1.81	£3.45

% Capital Expenditure



Barchester *Average*  
10.2% 15.0%

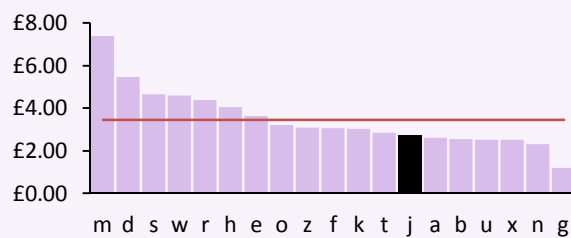
% Capital Expenditure - Accountancy Costs



Barchester *Average*  
3.2% 5.7%

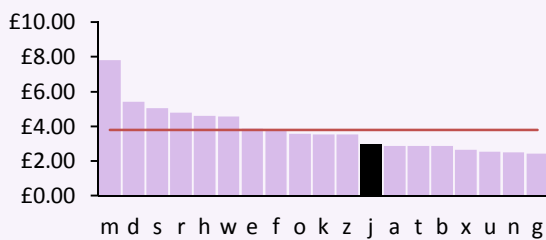
## Accountancy Cost per £'000 Expenditure

Combined



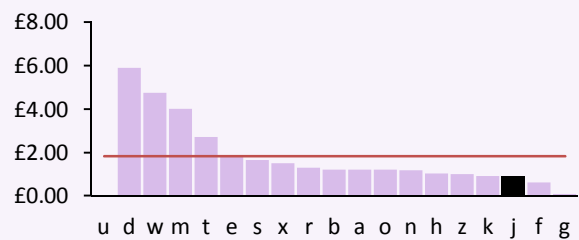
Barchester *Average*  
£2.76 £3.45

Revenue



Barchester *Average*  
£2.97 £3.78

Capital



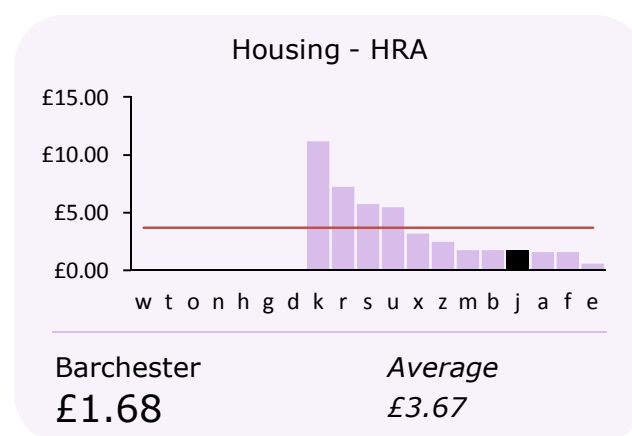
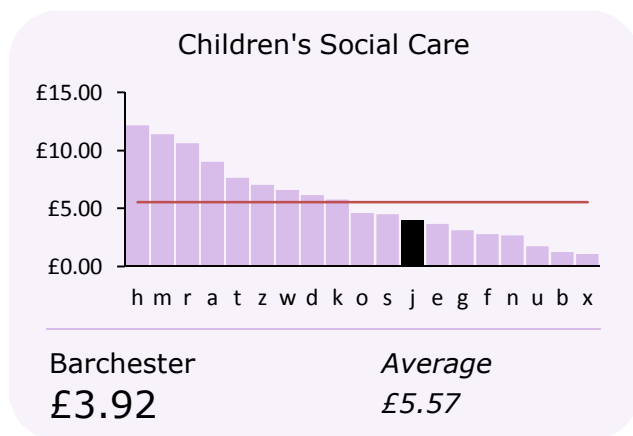
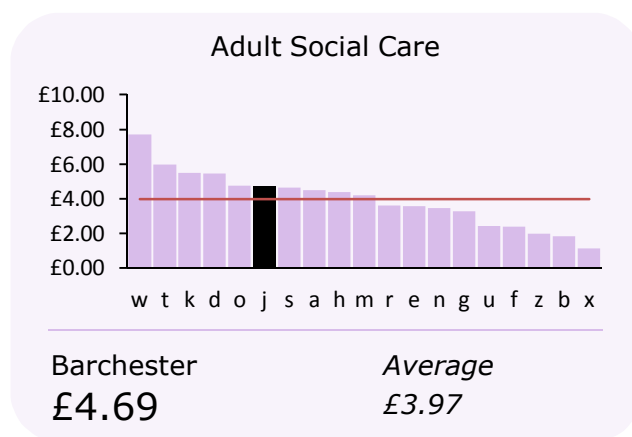
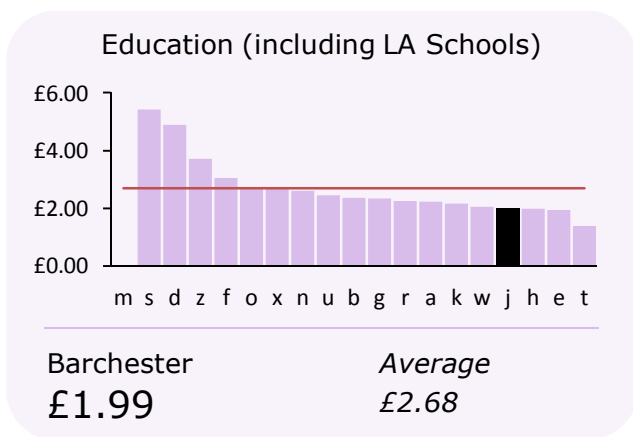
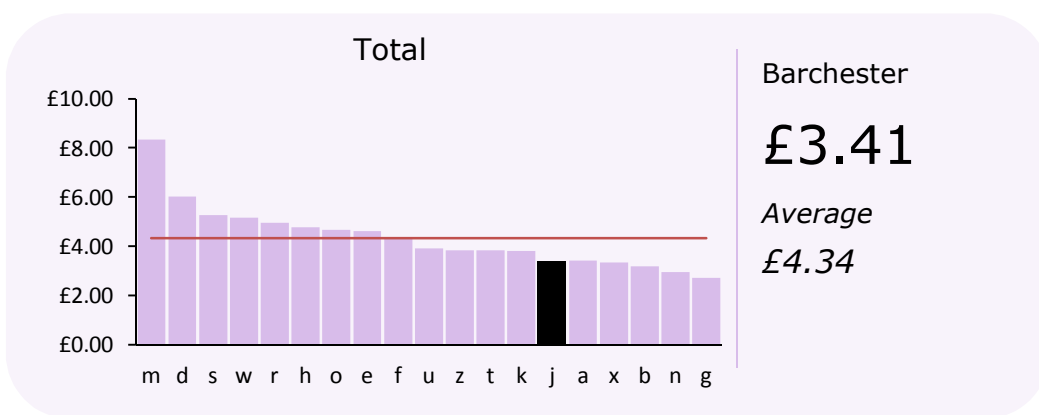
Barchester *Average*  
£0.87 £1.81

# Accountancy Cost by Service (including Trading Accounts)

Per £'000 of GRT Allocated to Service

Questions 3(a), 3(b), 4(a) & 4(c), 2017 Questionnaire

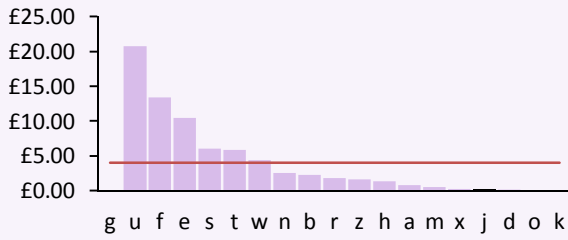
Analysis by Service	Turnover £'m	Acc Cost £'000	Cost/ £'000	Avg
Education (including LA Schools)	£252.3	£503.2	£1.99	£2.68
Adult Social Care	£118.2	£554.7	£4.69	£3.97
Children's Social Care	£43.1	£168.9	£3.92	£5.57
Housing - HRA	£85.9	£144.5	£1.68	£3.67
Housing - General/Council Fund	£96.1	£17.9	£0.19	£4.00
Cultural, Environmental, Regulatory & Planning Services	£45.2	£283.6	£6.27	£6.09
Highways & Transport Services	£24.7	£228.5	£9.25	£6.32
Public Health	£26.8	£53.9	£2.01	£2.54
Police, Fire & Rescue Services	£0.0	£0.0	na	£4.07
Central Services	£32.6	£604.8	£18.55	£28.77
All Other Expenditure	£42.2	£57.7	£1.37	£2.52
<b>Total</b>	<b>£767.1</b>	<b>£2,617.7</b>	<b>£3.41</b>	<b>£4.34</b>



# Accountancy Cost by Service (continued)

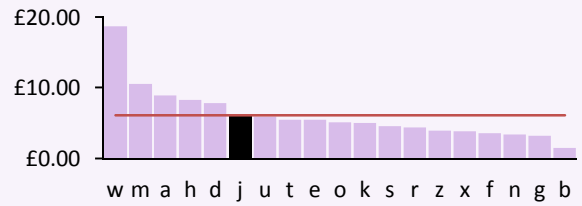
Per £'000 of GRT Allocated to Service

## Housing - General/Council Fund



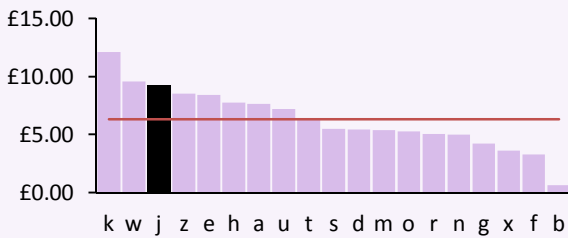
Barchester *Average*  
**£0.19** *£4.00*

## Cultural, Environmental, Regulatory & Planning Services



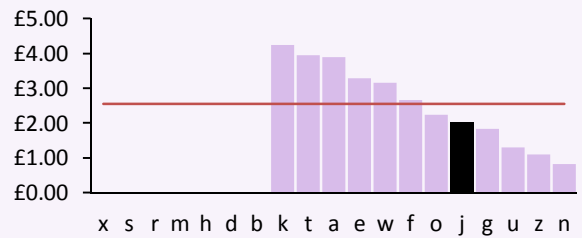
Barchester *Average*  
**£6.27** *£6.09*

## Highways & Transport Services



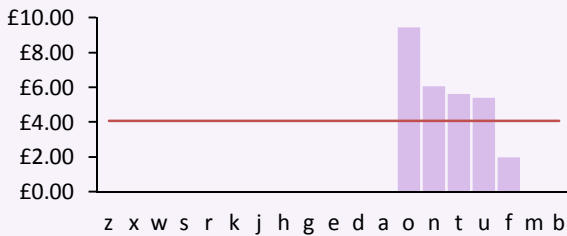
Barchester *Average*  
**£9.25** *£6.32*

## Public Health



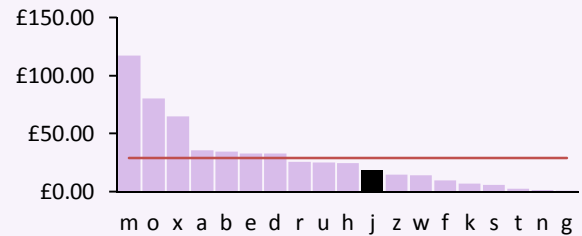
Barchester *Average*  
**£2.01** *£2.54*

## Police, Fire & Rescue Services



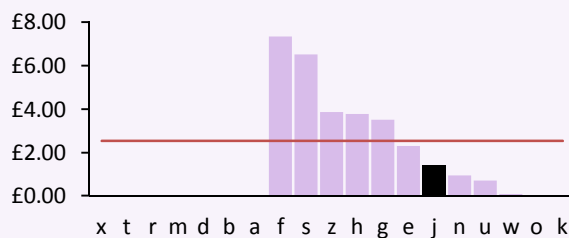
Barchester *Average*  
**na** *£4.07*

## Central Services



Barchester *Average*  
**£18.55** *£28.77*

## All Other Expenditure



Barchester *Average*  
**£1.37** *£2.52*

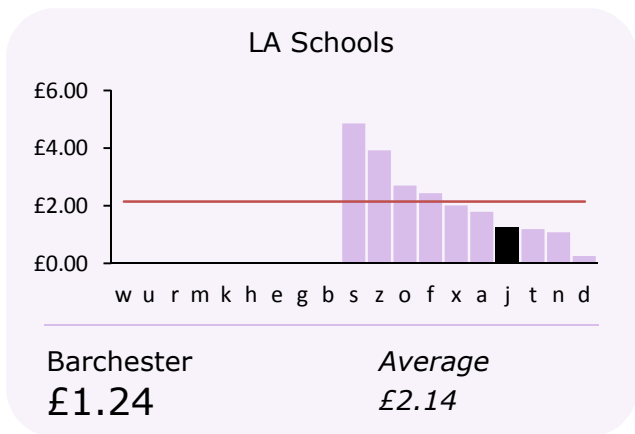
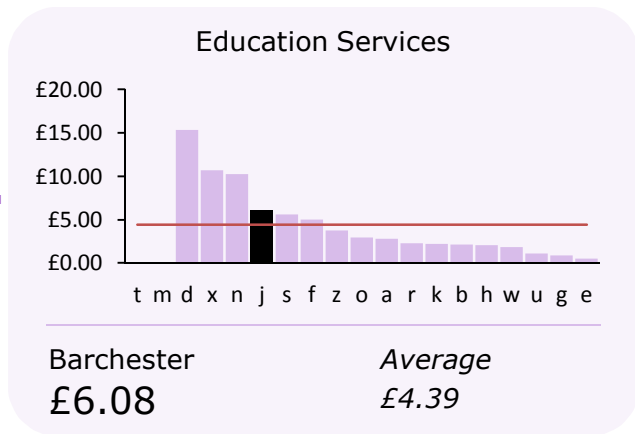
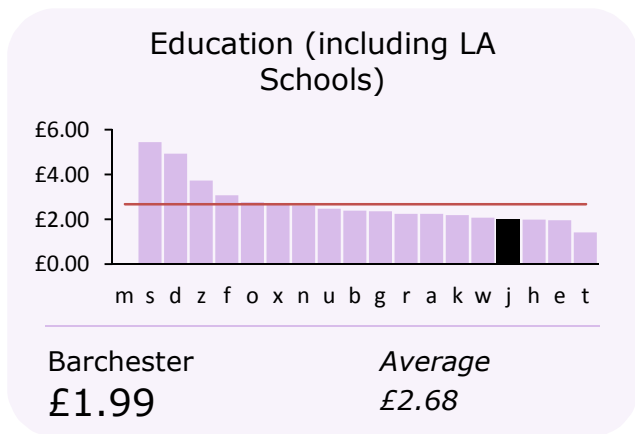


# Accountancy Cost by Service (continued)

Per £'000 of GRT Allocated to Service

Questions 3(a), 3(b), 4(a) & 4(c), 2017 Questionnaire

Analysis by Service	Turnover £'m	Acc Cost £'000	Cost/ £'000	Avg
Education Services	£39.3	£239.1	£6.08	£4.39
LA Schools	£213.0	£264.1	£1.24	£2.14
Education (including LA Schools)	£252.3	£503.2	£1.99	£2.68
<b>Total</b>	<b>£767.1</b>	<b>£2617.7</b>	<b>£3.41</b>	<b>£4.34</b>



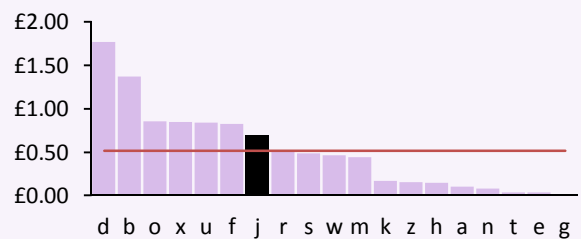
# Central Services Accountancy (Cost)

Cost per £'000 Gross Revenue Turnover  
(not per £'000 of Central Service Turnover)

Questions 3(a), 3(b) & 4(d), 2017 Questionnaire

Central Services Analysis	Turnover £'m	Acc Cost £'000	Cost/ £'000 GRT	Avg
Corporate and Democratic Core	£6.3	£535.1	£0.70	£0.51
Central Services to the Public	£8.5	£19.2	£0.03	£0.36
Other Operating Income and Expenditure	£3.2	£50.5	£0.07	£0.07
Non-Distributed Costs	£14.6			
<b>Total Central Services</b>	<b>£32.6</b>	<b>£604.8</b>	<b>£0.79</b>	<b>£0.94</b>

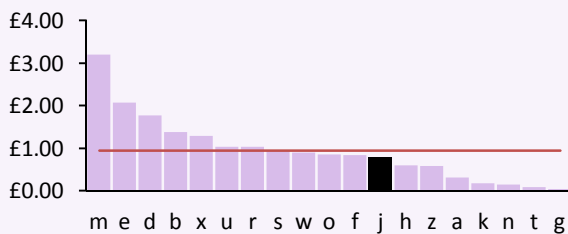
## Corporate and Democratic Core



Barchester  
£0.70

Average  
£0.51

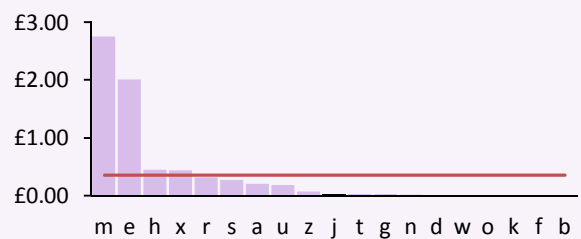
## Total Central Services



Barchester  
£0.79

Average  
£0.94

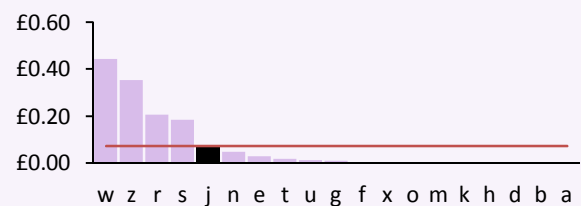
## Central Services to the Public



Barchester  
£0.03

Average  
£0.36

## Other Operating Income and Expenditure



Barchester  
£0.07

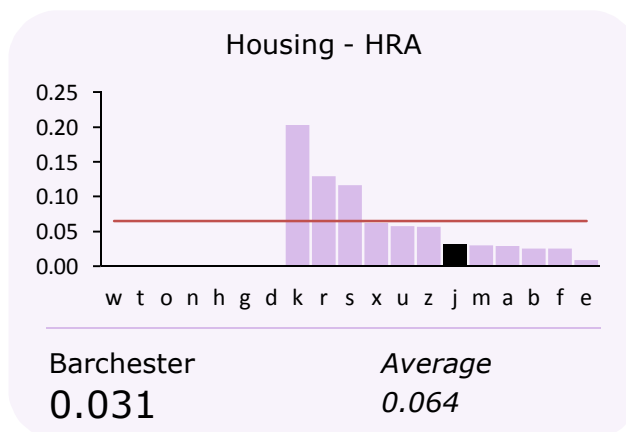
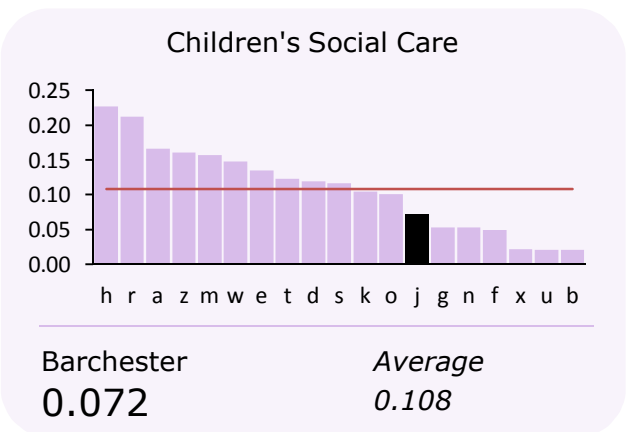
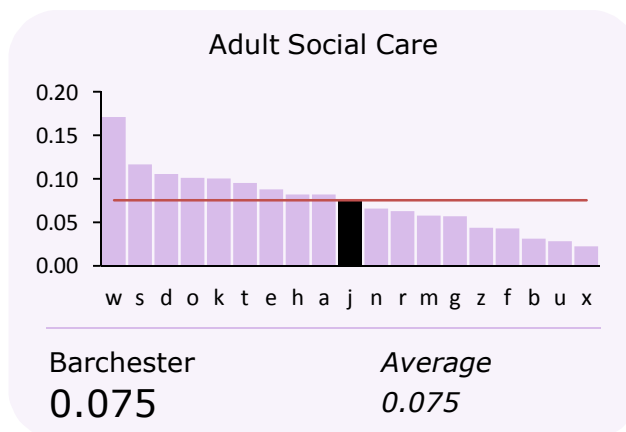
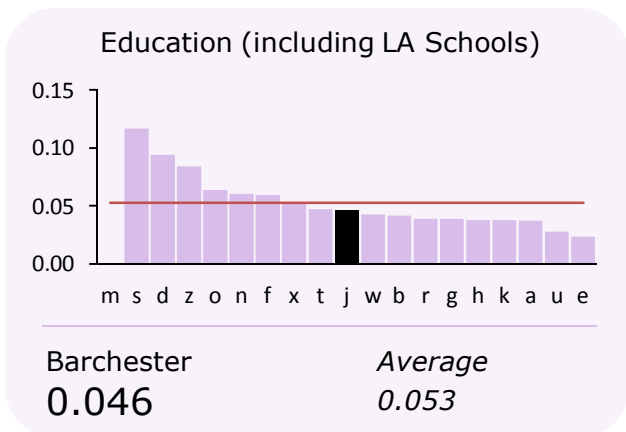
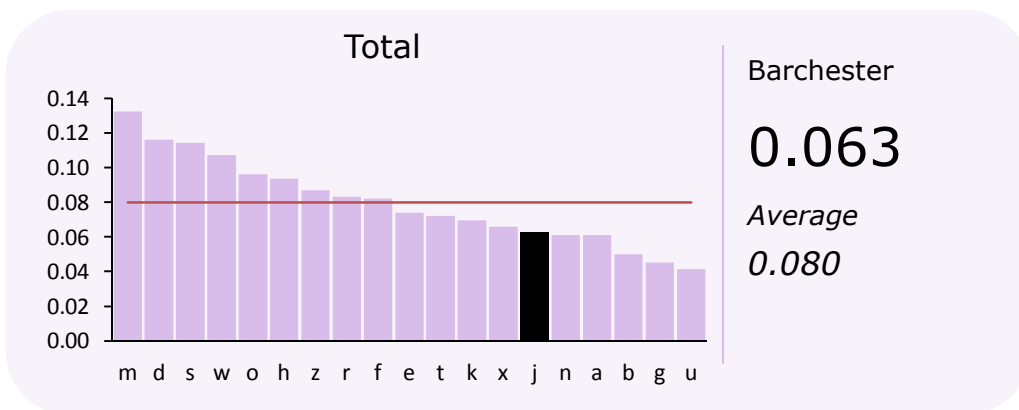
Average  
£0.07

# Accountancy Staff by Service

FTE Staff Per £'m of GRT Allocated to Service

Questions 3(a), 3(b) & 4(b), 2017 Questionnaire

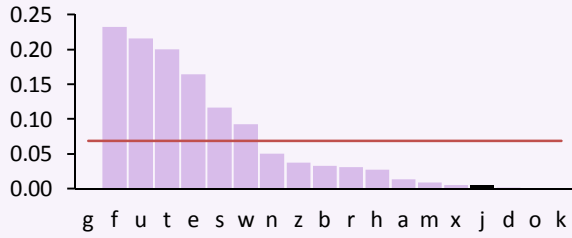
Analysis by Service	Turnover £'m	Acc Staff FTE	FTE/ £'m	Avg
Education (including LA Schools)	£252.3	11.7	0.046	0.053
Adult Social Care	£118.2	8.9	0.075	0.075
Children's Social Care	£43.1	3.1	0.072	0.108
Housing - HRA	£85.9	2.7	0.031	0.064
Housing - General/Council Fund	£96.1	0.4	0.004	0.068
Cultural, Environmental, Regulatory & Planning Services	£45.2	5.2	0.115	0.120
Highways & Transport Services	£24.7	3.8	0.154	0.115
Public Health	£26.8	0.8	0.030	0.044
Police, Fire & Rescue Services	£0.0	0.0	na	0.066
Central Services	£32.6	10.7	0.328	0.475
All Other Expenditure	£42.2	0.9	0.021	0.049
<b>Total</b>	<b>£767.1</b>	<b>48.2</b>	<b>0.063</b>	<b>0.080</b>



# Accountancy Staff by Service (continued)

FTE Staff Per £'m of GRT Allocated to Service

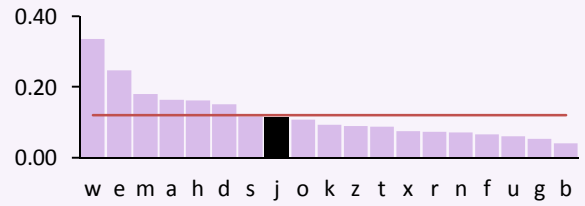
## Housing - General/Council Fund



Barchester  
**0.004**

Average  
*0.068*

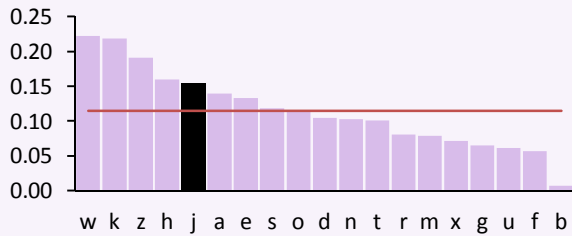
## Cultural, Environmental, Regulatory and Planning Services



Barchester  
**0.115**

Average  
*0.120*

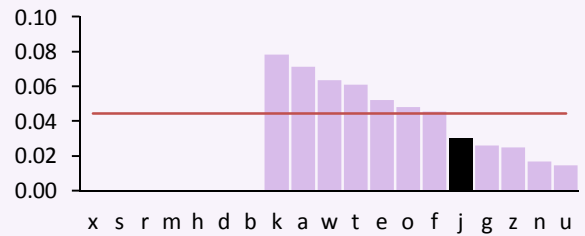
## Highways & Transport Services



Barchester  
**0.154**

Average  
*0.115*

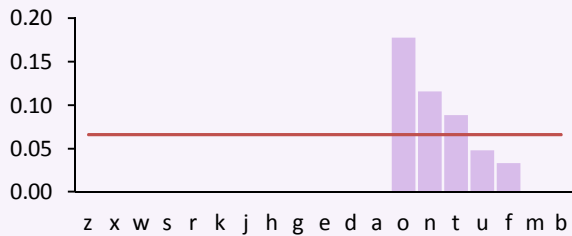
## Public Health



Barchester  
**0.030**

Average  
*0.044*

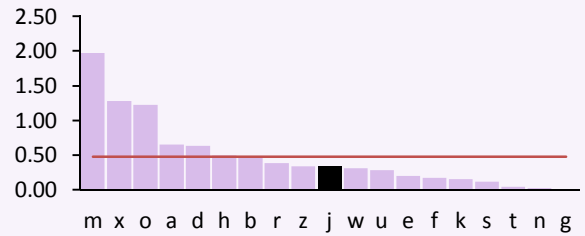
## Police, Fire & Rescue Services



Barchester  
**na**

Average  
*0.066*

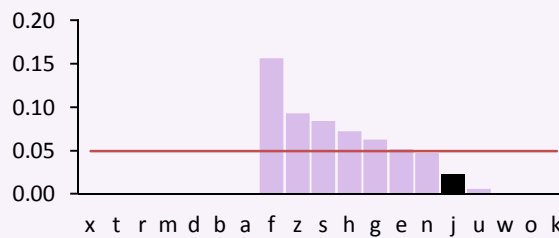
## Central Services



Barchester  
**0.328**

Average  
*0.475*

## All Other Expenditure



Barchester  
**0.021**

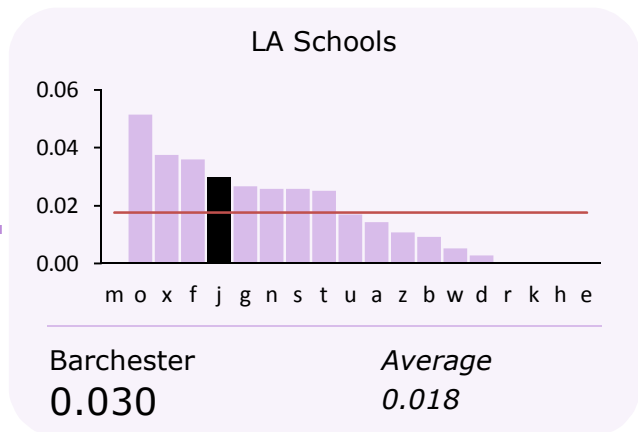
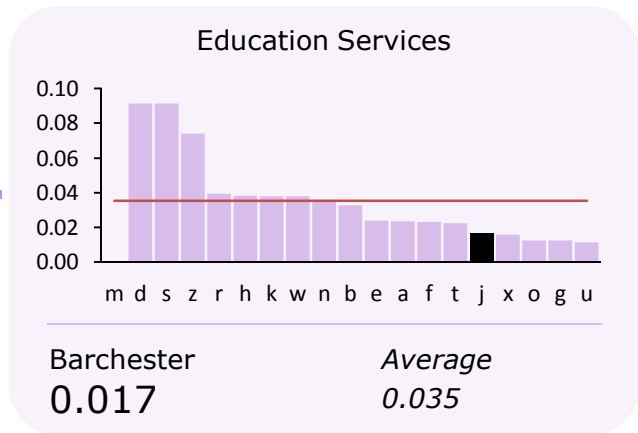
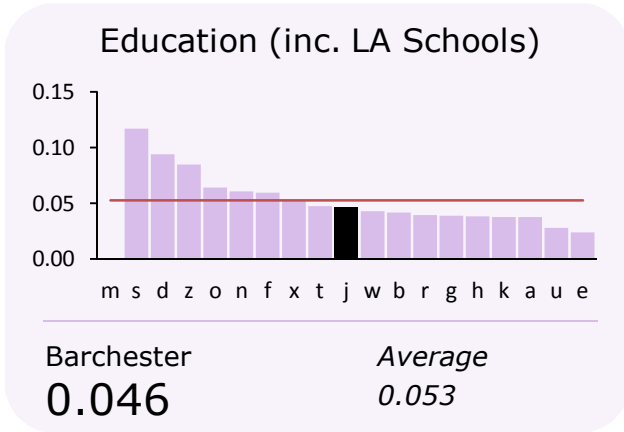
Average  
*0.049*

# Accountancy Staff by Service (continued)

FTE Staff Per £'m of GRT Allocated to Service

Questions 3(a), 3(b), 4(b) & 4(c), 2017 Questionnaire

Analysis by Service	Turnover £'m	Acc Staff FTE	FTE/ £'m	Avg
Education Services	£39.3	4.2	0.017	0.035
LA Schools	£213.0	7.5	0.030	0.018
<b>Education (including LA Schools)</b>	<b>£252.3</b>	<b>11.7</b>	<b>0.046</b>	<b>0.053</b>



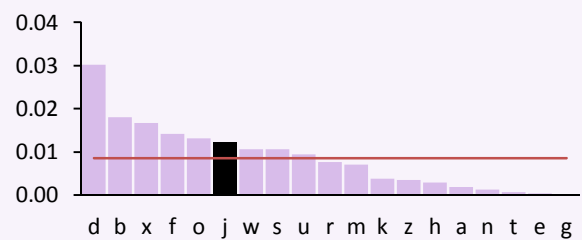
# Central Services Accountancy

FTE Staff per £'m Gross Revenue Turnover  
(not per £'m of Central Service Turnover)

Questions 3(a), 3(b), 4(b) & 4(d), 2017 Questionnaire

Central Services Analysis	Turnover £'m	Acc Staff FTE	FTE/£'m GRT	Avg
Corporate and Democratic Core	£6.3	9.4	0.012	0.009
Central Services to the Public	£8.5	0.3	0.000	0.003
Other Operating Income and Expenditure	£3.2	1.0	0.001	0.001
Non-Distributed Costs	£14.6			
<b>Total Central Services</b>	<b>£32.6</b>	<b>10.7</b>	<b>0.014</b>	<b>0.015</b>

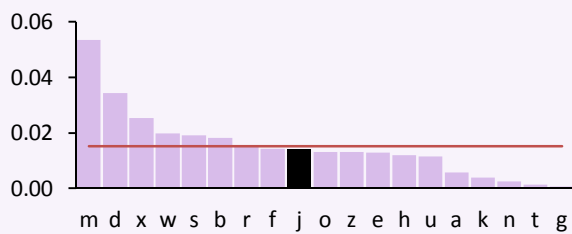
## Corporate and Democratic Core



Barchester  
**0.012**

Average  
**0.009**

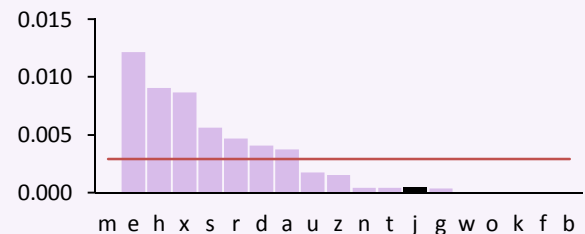
## Total Central Services



Barchester  
**0.014**

Average  
**0.015**

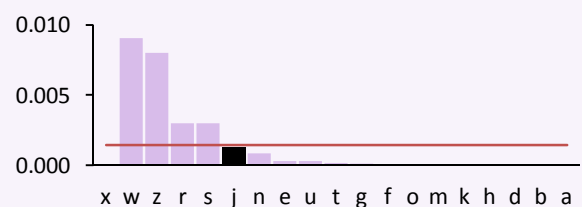
## Central Services to the Public



Barchester  
**0.000**

Average  
**0.003**

## Other Operating Income and Expenditure



Barchester  
**0.001**

Average  
**0.001**

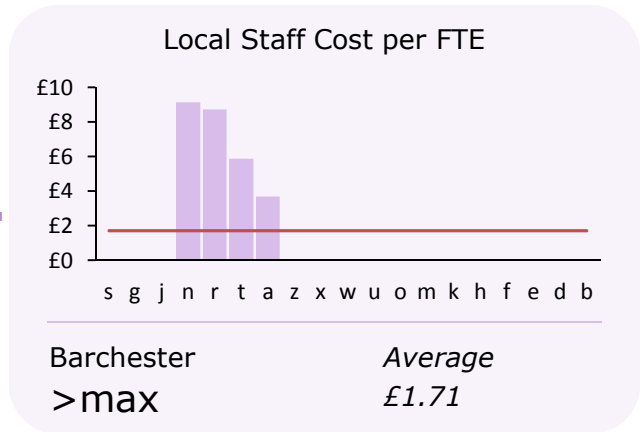
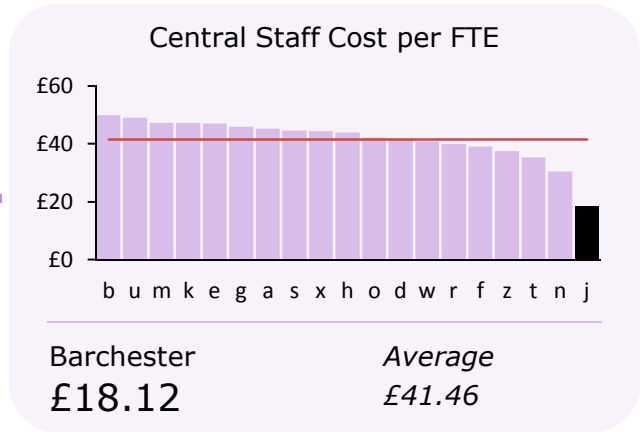
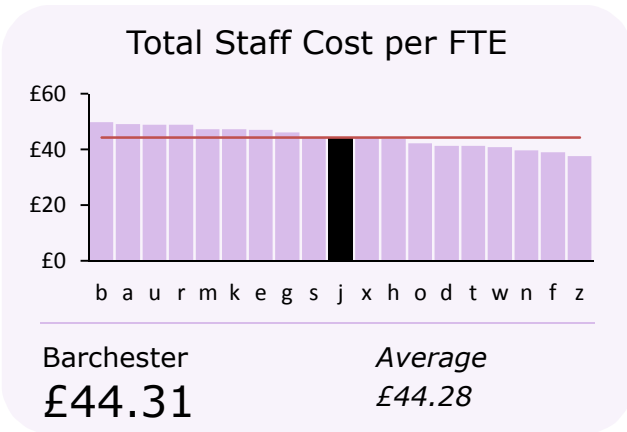
# SECTION 3 - STAFF RELATED STATISTICS

## Staff Cost per FTE

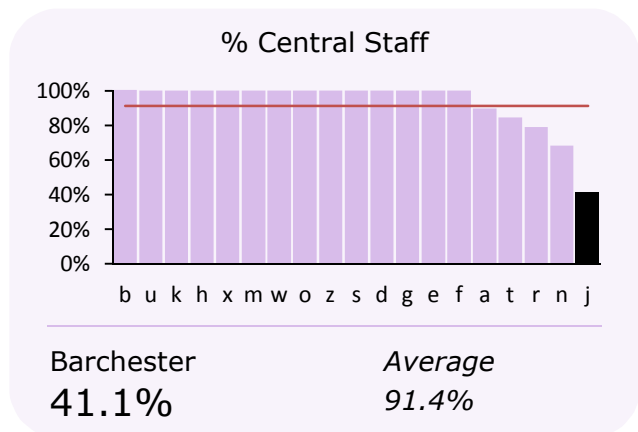
(£'000) Cost per FTE includes pensions and NI.

Question 2, 2017 Questionnaire

Staff Costs	£'000	FTE	£'000/ FTE	Avg
Central	£895.3	20.3	£18.12	£41.46
Local	£1,293.5	29.1	>max	£1.71
<b>Combined</b>	<b>£2,188.8</b>	<b>49.4</b>	<b>£44.31</b>	<b>£44.28</b>



Staffing FTE	FTE	%	Avg
Central	20.3	41.1%	91.4%
Local	29.1	58.9%	8.6%
<b>Total</b>	<b>49.4</b>		



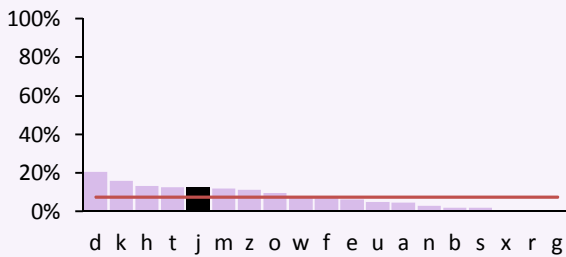
# Salary Costs by Band - Central Staff

Pay bands on the following pages are salary only.

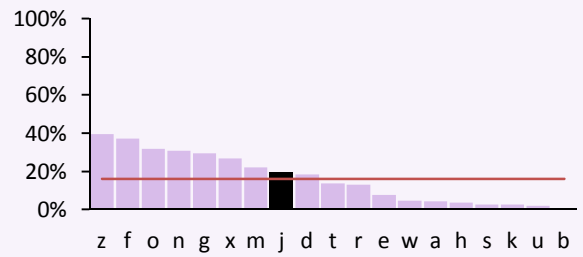
Question 5(b), 2017 Questionnaire

Central Staff by Pay Band	FTE	%	Avg
Under £20k	2.5	12.3%	7.4%
£20-25k	4.0	19.7%	16.2%
£25-30k	0.8	3.9%	12.1%
£30-35k	5.1	25.1%	17.9%
£35-40k	2.8	13.8%	15.9%
£40-50k	3.0	14.8%	17.3%
£50-75k	1.7	8.4%	10.3%
Over £75k	0.4	2.0%	2.8%
<b>Total</b>	<b>20.3</b>		

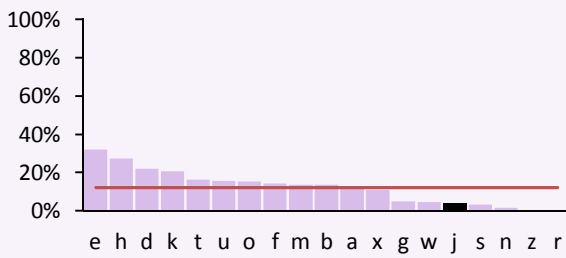
Under £20k | Central Staff



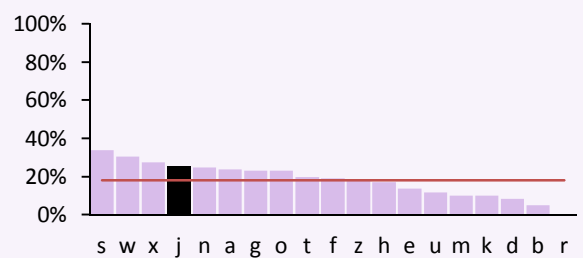
£20-£25k | Central Staff



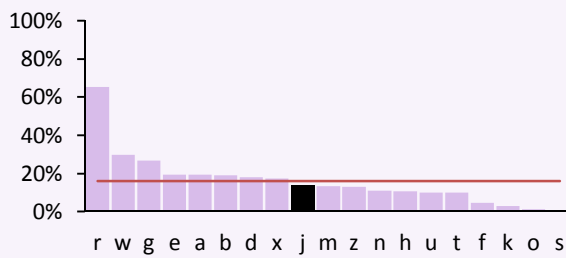
£25-£30k | Central Staff



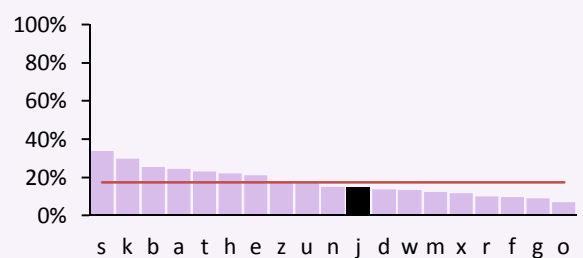
£30-£35k | Central Staff



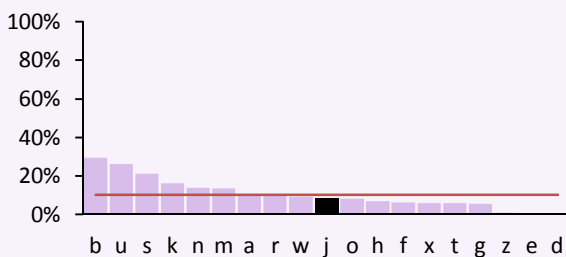
£35-£40k | Central Staff



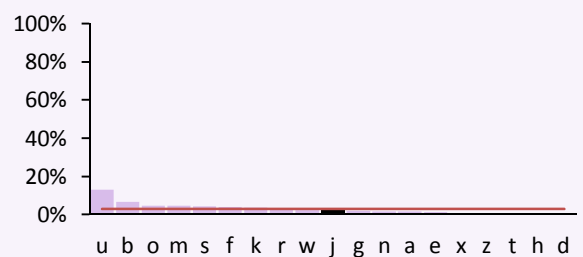
£40-£50k | Central Staff



£50-£75k | Central Staff



Over £75k | Central Staff



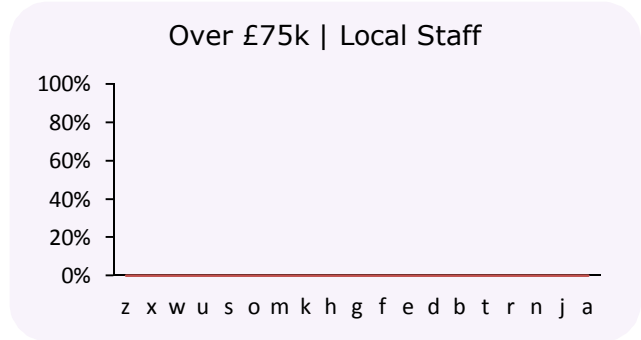
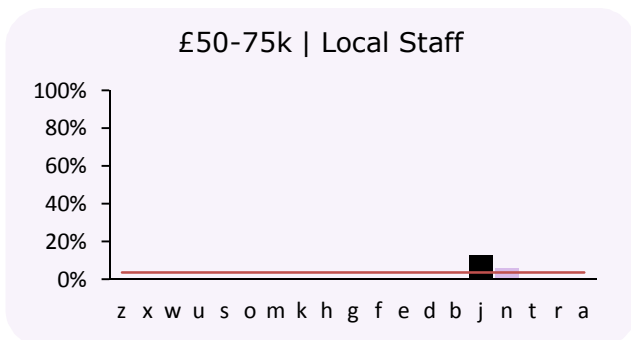
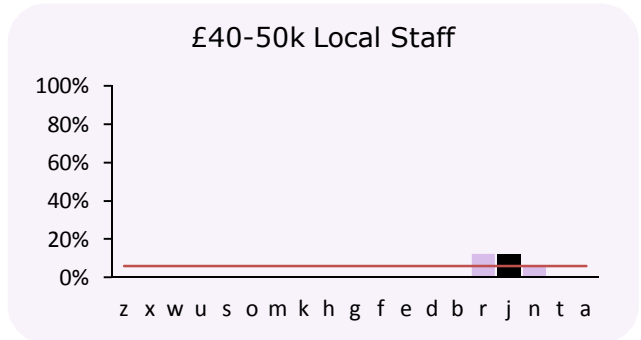
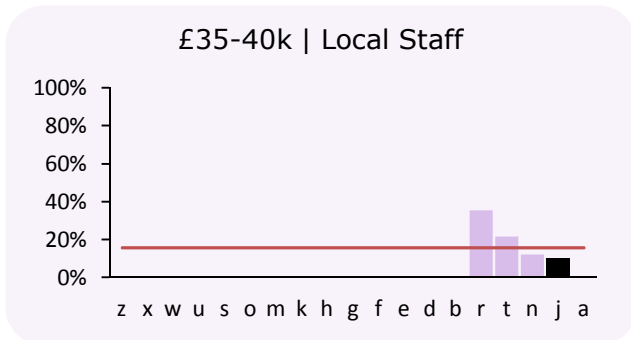
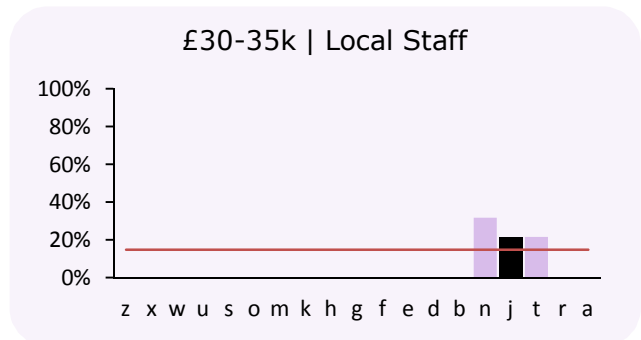
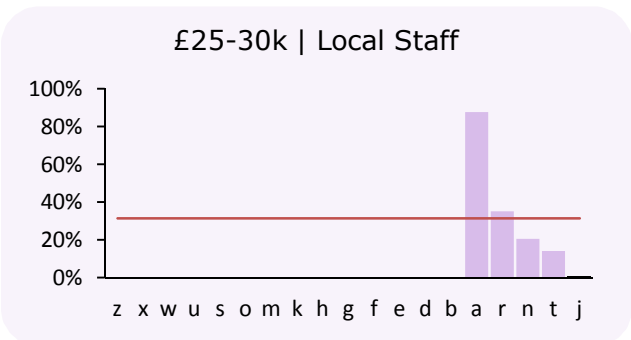
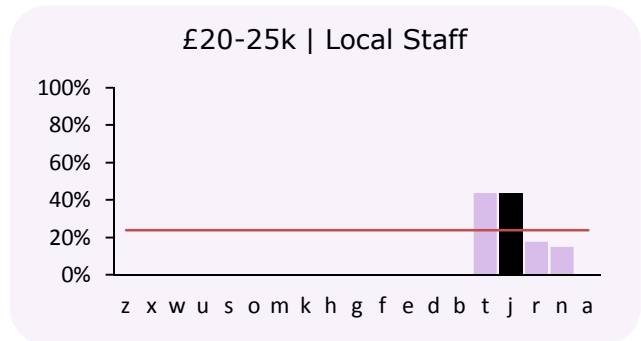
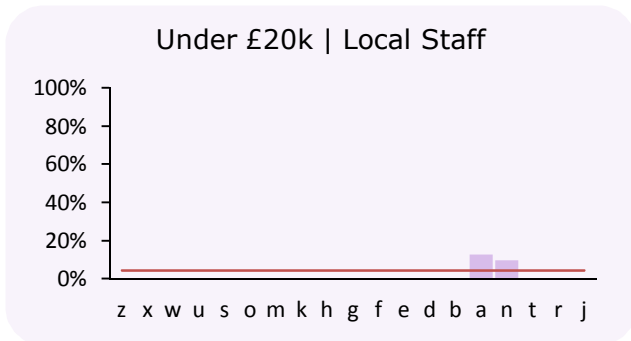


# Salary Costs by Band - Local Staff

Excludes LAs with less than 3 local FTEs

Question 5(b), 2017 Questionnaire

Local Staff by Pay Band	FTE	%	Avg
Under £20k	0.0	0.0%	4.4%
£20-25k	12.6	43.3%	23.8%
£25-30k	0.2	0.7%	31.5%
£30-35k	6.2	21.3%	14.9%
£35-40k	2.9	10.0%	15.6%
£40-50k	3.5	12.0%	6.0%
£50-75k	3.7	12.7%	3.7%
Over £75k	0.0	0.0%	0.0%
<b>Total</b>	<b>29.1</b>		

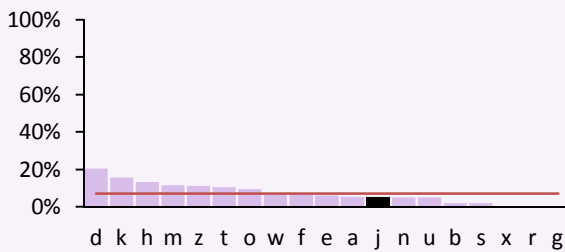


# Salary Costs by Band - Combined Staff

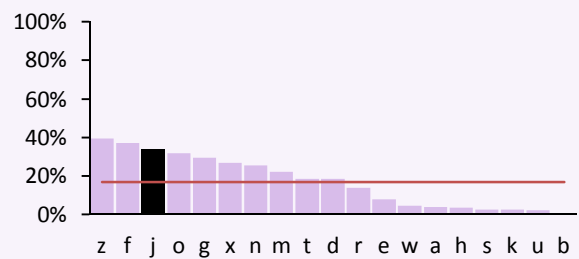
Question 5(b), 2017 Questionnaire

Combined Staff by Pay Band	FTE	%	Avg
Under £20k	2.5	5.1%	7.1%
£20-25k	16.6	33.6%	16.9%
£25-30k	1.0	2.0%	13.1%
£30-35k	11.3	22.9%	17.8%
£35-40k	5.7	11.5%	15.5%
£40-50k	6.5	13.2%	16.8%
£50-75k	5.4	10.9%	10.1%
Over £75k	0.4	0.8%	2.7%
<b>Total</b>	<b>49.4</b>		

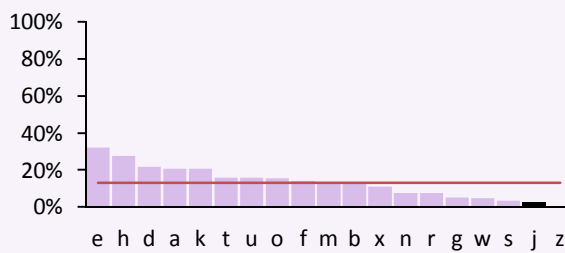
Under £20k | Combined Staff



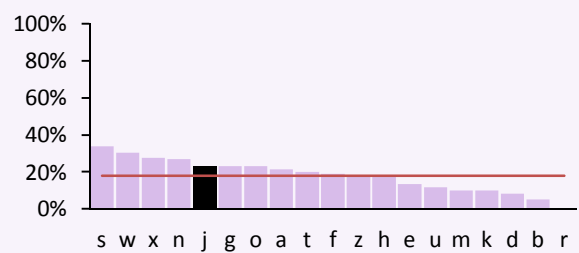
£20-25k | Combined Staff



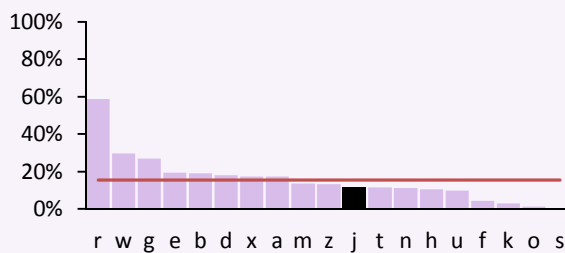
£25-30k | Combined Staff



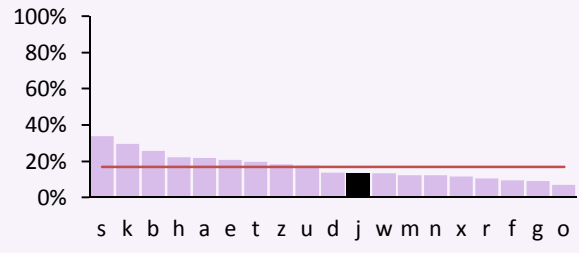
£30-35k | Combined Staff



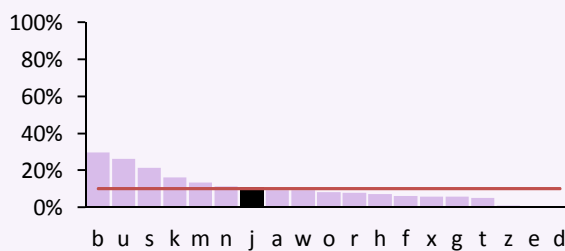
£35-40k | Combined Staff



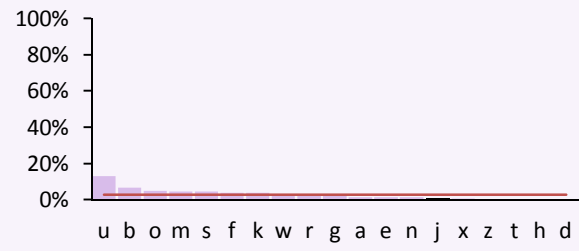
£40-50k | Combined Staff



£50-75k | Combined Staff



Over £75 | Combined Staff



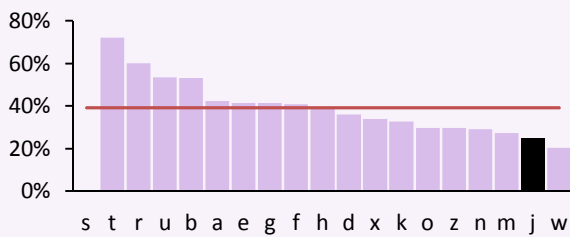
# Staff Qualifications

Excludes LAs with less than 3 local FTEs

Question 5(a), 2017 Questionnaire

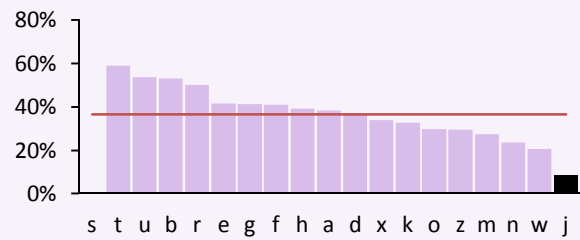
Staff Qualifications	Central			Local			Combined		
	FTE	%	Avg	FTE	%	Avg	FTE	%	Avg
Qualified	4.1	8.3%	36.4%	8.1	16.4%	2.7%	12.2	24.7%	39.1%
Part-Qualified	12.6	25.5%	35.9%	18.6	37.7%	3.7%	31.2	63.2%	39.6%
Non-Qualified	3.6	7.3%	20.0%	2.4	4.9%	1.3%	6.0	12.1%	21.3%
<b>Total</b>	<b>20.3</b>			<b>29.1</b>			<b>49.4</b>		
Trainees	4.0			1.4			5.4		
Apprentices in Accountancy Dept.	0.0			0.0			0.0		

Qualified | Combined Staff



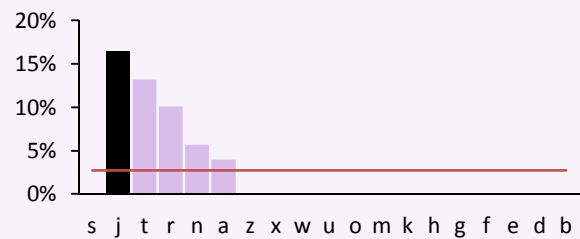
Barchester *Average*  
24.7% 39.1%

Qualified | Central Staff



Barchester *Average*  
8.3% 36.4%

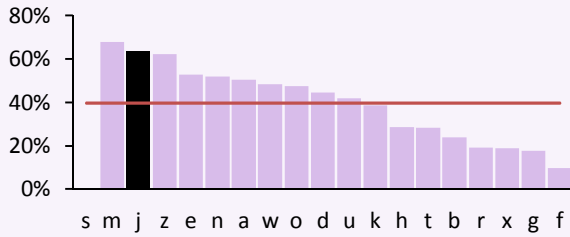
Qualified | Local Staff



Barchester *Average*  
16.4% 2.7%

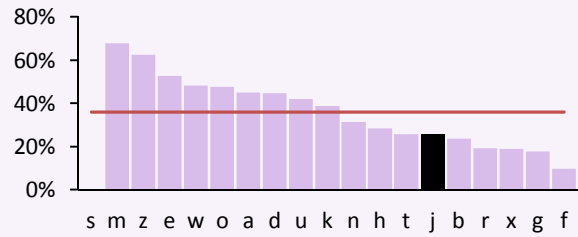
# Staff Qualifications (continued)

Part-Qualified | Combined Staff



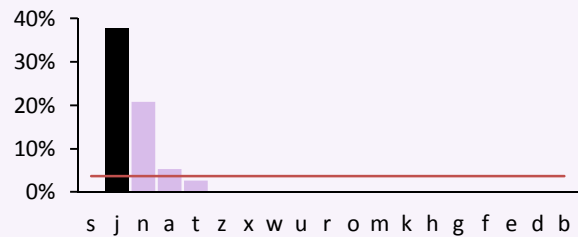
Barchester **63.2%**      *Average* 39.6%

Part-Qualified | Central Staff



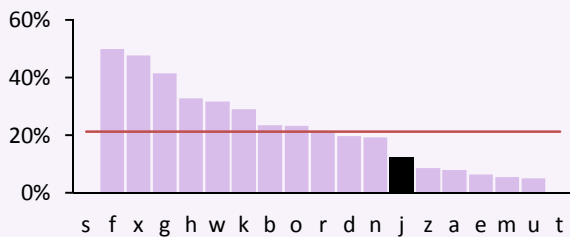
Barchester **25.5%**      *Average* 35.9%

Part-Qualified | Local Staff



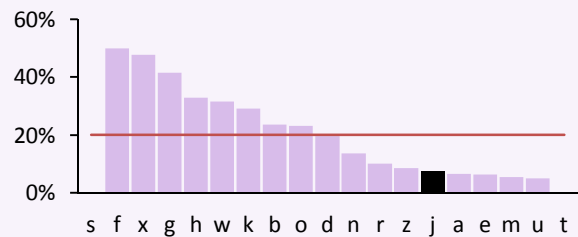
Barchester **37.7%**      *Average* 3.7%

Non-Qualified | Combined Staff



Barchester **12.1%**      *Average* 21.3%

Non-Qualified | Central Staff



Barchester **7.3%**      *Average* 20.0%

Non-Qualified | Local Staff



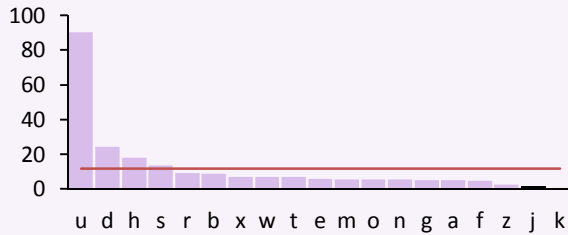
Barchester **4.9%**      *Average* 1.3%

## Sickness Absence - Central Staff

Question 5(f), 2017 Questionnaire

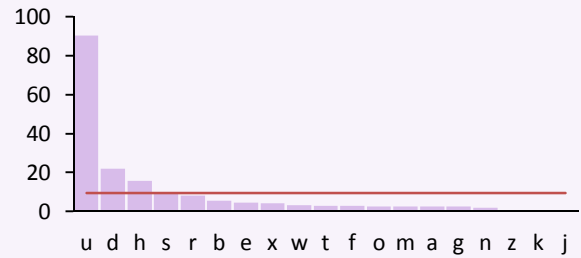
Sickness Absence Central - Number of Days	Days /FTE	Avg
Long-Term	0.0	9.4
Short-Term	1.1	2.3
<b>Total</b>	<b>1.1</b>	<b>11.7</b>

Total Sickness | Central Staff

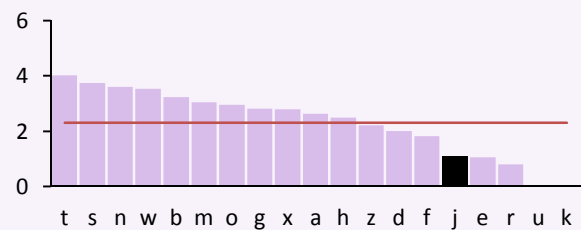


Barchester *Average*  
**1.1** *11.7*

Long-Term Sickness | Central Staff



Short-Term Sickness | Central Staff

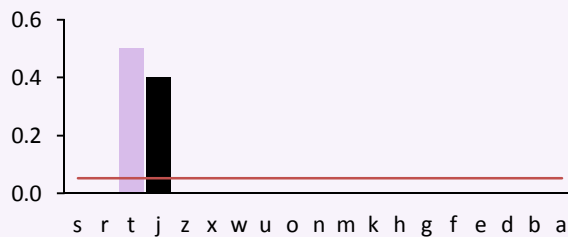


## Sickness Absence - Local Staff

Question 5(f), 2017 Questionnaire

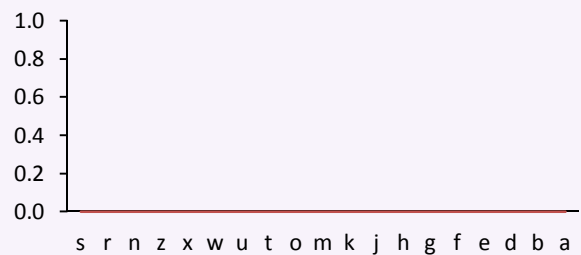
Sickness Absence Local - Number of Days	Days /FTE	Avg
Long-Term	0.0	0.0
Short-Term	0.4	0.1
<b>Total</b>	<b>0.4</b>	<b>0.1</b>

Total Sickness | Local Staff

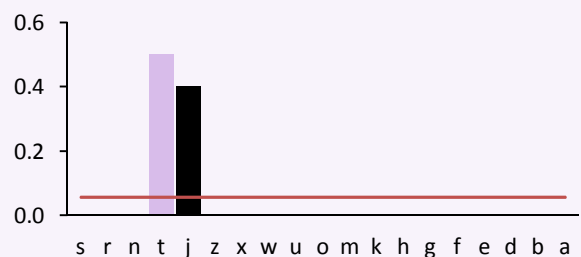


Barchester *Average*  
**0.4** *0.1*

Long-Term Sickness | Local Staff



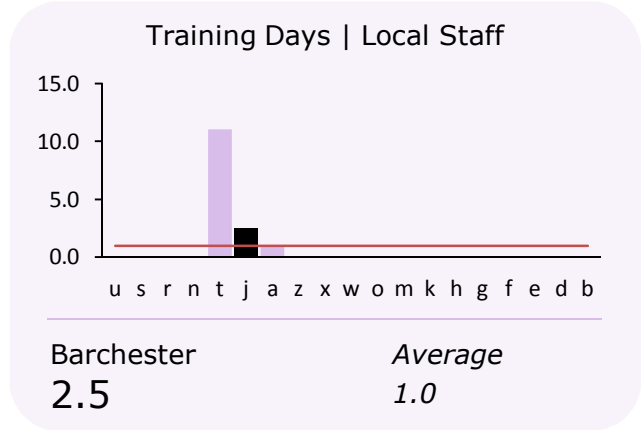
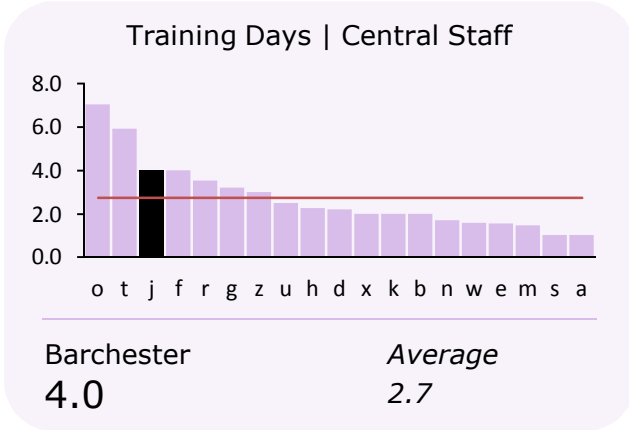
Short-Term Sickness | Local Staff



# Training Days

Question 5(e), 2017 Questionnaire

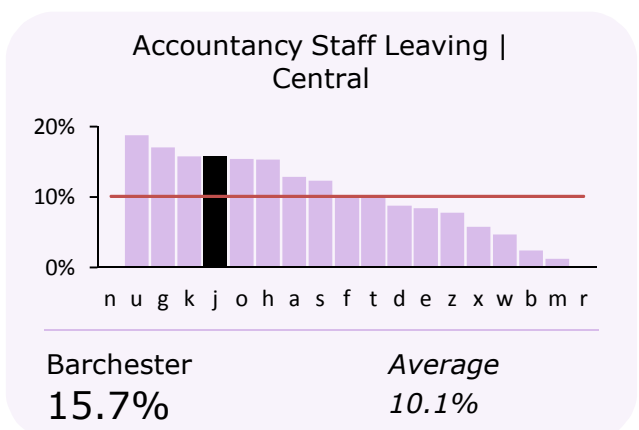
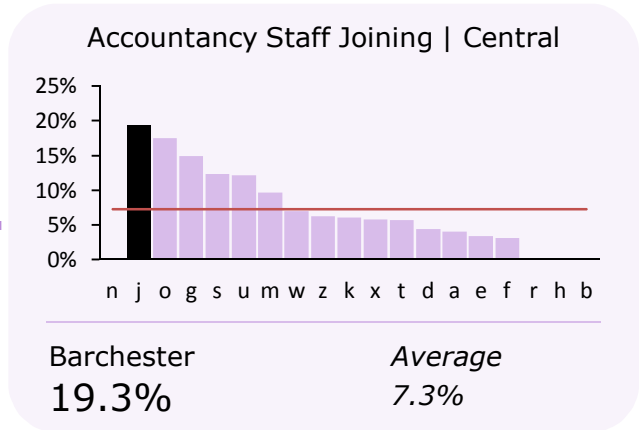
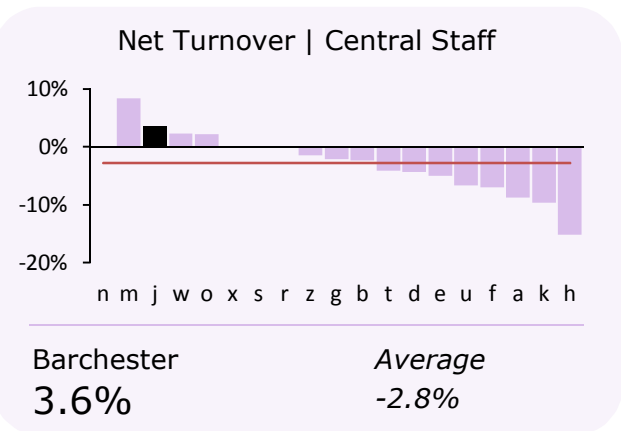
Training Days/FTE	Days	Avg
Central	4.0	2.7
Local	2.5	1.0



# Staff Turnover - Central Staff

Question 5(g), 2017 Questionnaire

Turnover	FTE	%	Avg
Staff @ 01/04/2016	19.7	100.0%	100.0%
Staff Joining	3.8	19.3%	7.3%
Staff Leaving	3.1	15.7%	10.1%
Net Turnover	0.7	3.6%	-2.8%
Staff @ 31/03/2017	20.4	103.6%	97.2%



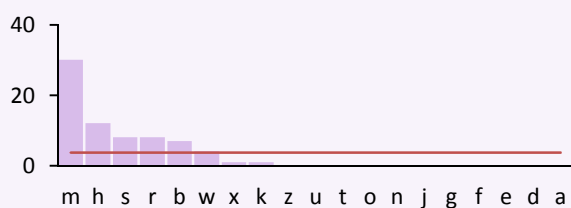
## SECTION 4 - QUALITY MEASURES

### Audit Dates

Question 6(b), 2017 Questionnaire

Audit Dates	Due Date	Return Date	Difference from due date	Avg difference from due date
Statement of Accounts Approved 2014/15	30-Jun-15	30-Jun-15	0	4
Statement of Accounts Approved 2015/16	30-Jun-16	06-Jun-16	24	8
Statement of Accounts Approved 2016/17	30-Jun-17	30-May-17	31	14
External Audit Signed Off 2014/15	30-Sep-15	06-Sep-15	24	3
External Audit Signed Off 2015/16	30-Sep-16	03-Aug-16	58	11

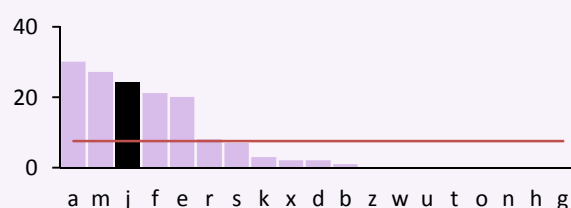
Statement of Accounts Approved 2014/15



Barchester  
0

Average  
4

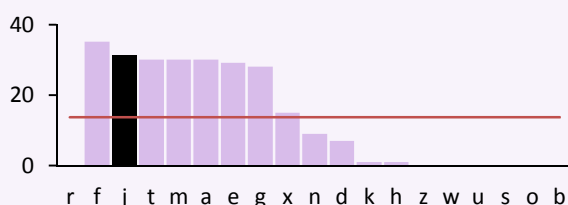
Statement of Accounts Approved 2015/16



Barchester  
24

Average  
8

Statement of Accounts Approved 2016/17



Barchester  
31

Average  
14

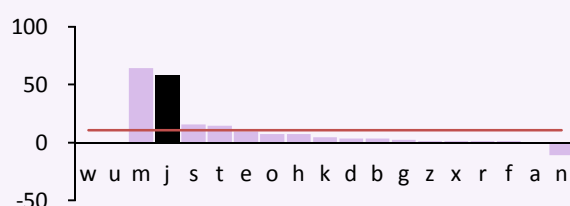
External Auditor Signed Off 2014/15



Barchester  
24

Average  
3

External Auditor Signed Off 2015/16



Barchester  
58

Average  
11

# Outturn Expenditure Compared to Budget

2016/17

Question 6(a), 2017 Questionnaire

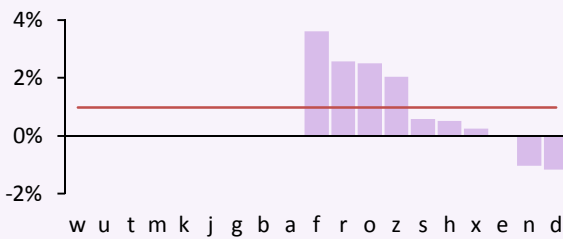
## Revenue Expenditure

Revenue Expenditure	£'m	% Total GRT	Avg
Budgeted Transfer	..	na	-0.4%
Est. year @ 30/09	..	na	-0.2%
Est. year @ 31/12	..	na	-0.1%
Actual Transfer	..	na	0.4%
<b>Difference</b>	<b>..</b>	<b>na</b>	<b>1.0%</b>

## Capital Expenditure

Capital Expenditure	£'m	% Total GRT	Avg
CER Estimate	£102.5	13.4%	13.5%
Est. year @ 30/09	..	na	12.0%
Est. year @ 31/12	..	na	11.7%
COR Actual	£69.5	9.1%	11.2%
<b>Difference</b>	<b>-£33.0</b>	<b>-4.3%</b>	<b>-1.7%</b>

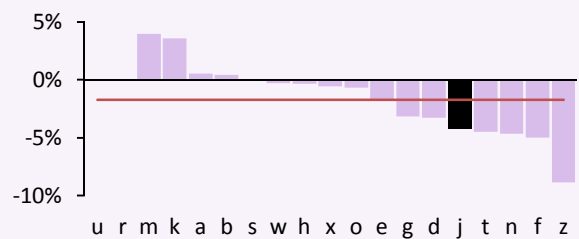
Difference (Revenue Expenditure)



Barchester  
na

Average  
1.0%

Difference (Capital Expenditure)



Barchester  
-4.3%

Average  
-1.7%

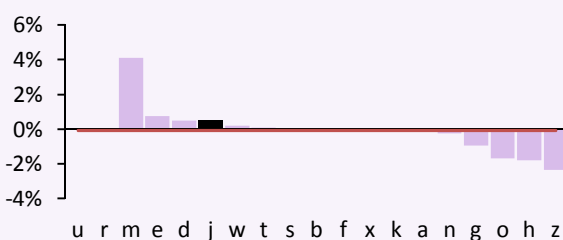
## Capital Receipts

Capital Receipts	£'m	% Total GRT	Avg
CER Estimate	£9.1	1.2%	1.6%
Est. year @ 30/09	..	na	1.4%
Est. year @ 31/12	..	na	1.4%
COR Actual	£12.7	1.7%	1.5%
<b>Difference</b>	<b>£3.6</b>	<b>0.5%</b>	<b>-0.1%</b>

## Grant Financed

Grant Financed	£'m	% Total GRT	Avg
CER Estimate	£35.1	4.6%	5.6%
Est. year @ 30/09	..	na	4.9%
Est. year @ 31/12	..	na	4.8%
COR Actual	£24.4	3.2%	0.0%
<b>Difference</b>	<b>-£10.7</b>	<b>-1.4%</b>	<b>-0.4%</b>

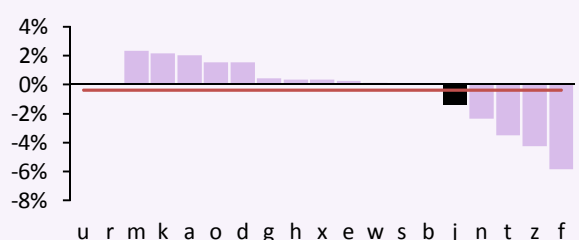
Difference (Capital Receipts)



Barchester  
0.5%

Average  
-0.1%

Difference (Grant Financed)



Barchester  
-1.4%

Average  
-0.4%



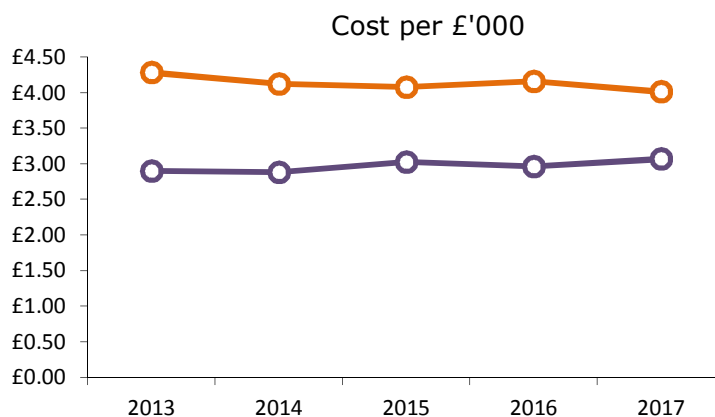
## SECTION 5 - TIME SERIES ANALYSIS

The 2017 averages are the actual club averages.

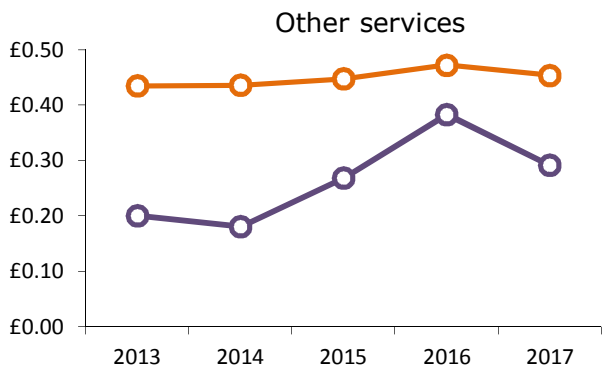
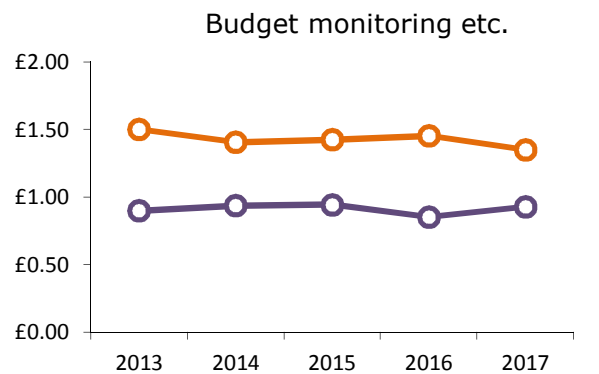
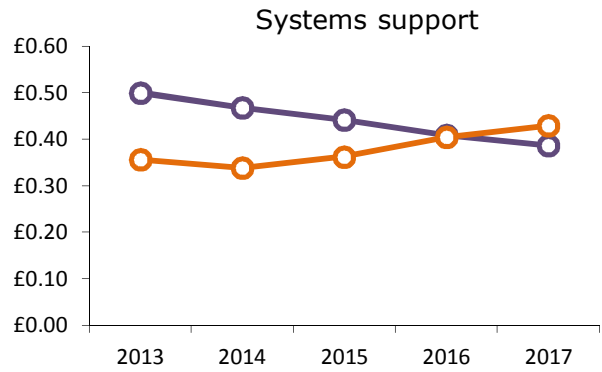
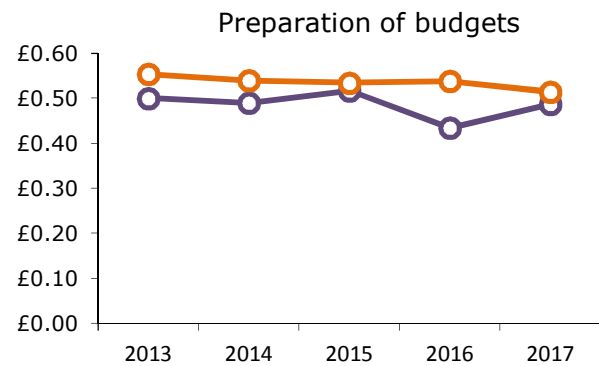
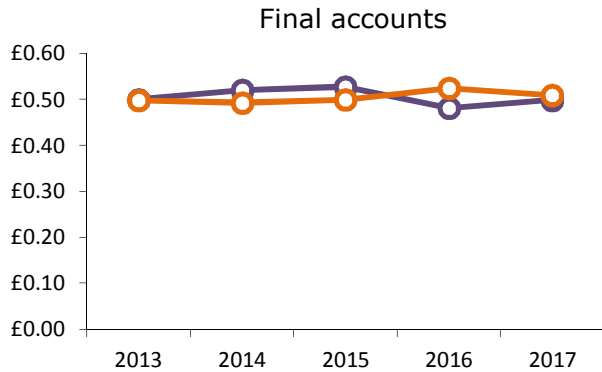
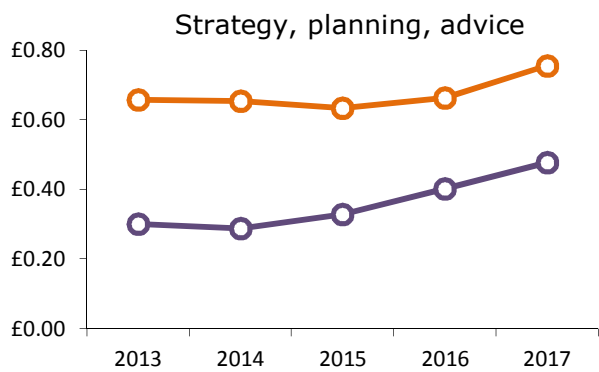
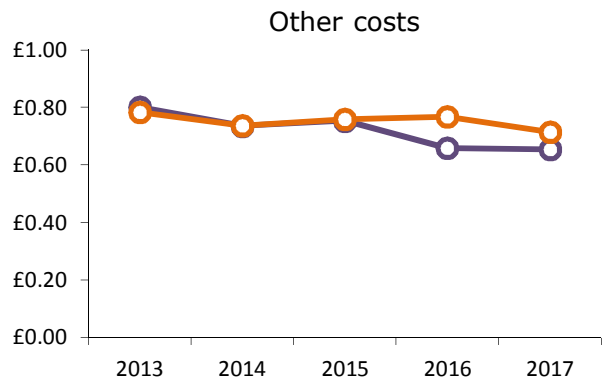
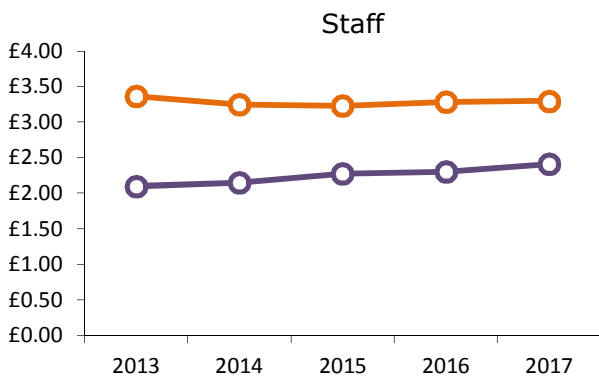
For previous years, the averages shown here are scaled up or down from the 2017 figure based on the average rate of change in each year. This is calculated using data from members who supplied figures in consecutive years, otherwise the simple average in each year would be distorted by changes in the composition of the club from year to year.

Time series	2013	2014	2015	2016	2017
Turnover £'m	£772.40	£775.63	£767.44	£758.20	£767.10
Cost £'000	£2,265.90	£2,235.00	£2,324.00	£2,245.00	£2,353.50
Cost per £'000	£2.90	£2.88	£3.03	£2.96	£3.07
<i>Average</i>	<i>£4.28</i>	<i>£4.12</i>	<i>£4.08</i>	<i>£4.16</i>	<i>£4.01</i>
Staff	£2.10	£2.15	£2.28	£2.30	£2.41
<i>Average</i>	<i>£3.36</i>	<i>£3.25</i>	<i>£3.23</i>	<i>£3.29</i>	<i>£3.30</i>
Other costs	£0.80	£0.73	£0.75	£0.66	£0.65
<i>Average</i>	<i>£0.78</i>	<i>£0.74</i>	<i>£0.76</i>	<i>£0.77</i>	<i>£0.71</i>
Strategy, planning, advice	£0.30	£0.29	£0.33	£0.40	£0.48
<i>Average</i>	<i>£0.66</i>	<i>£0.65</i>	<i>£0.63</i>	<i>£0.66</i>	<i>£0.76</i>
Preparation of budgets	£0.50	£0.49	£0.52	£0.43	£0.49
<i>Average</i>	<i>£0.55</i>	<i>£0.54</i>	<i>£0.53</i>	<i>£0.54</i>	<i>£0.51</i>
Budget monitoring etc.	£0.90	£0.94	£0.94	£0.85	£0.93
<i>Average</i>	<i>£1.50</i>	<i>£1.41</i>	<i>£1.43</i>	<i>£1.45</i>	<i>£1.35</i>
Final accounts	£0.50	£0.52	£0.53	£0.48	£0.50
<i>Average</i>	<i>£0.50</i>	<i>£0.49</i>	<i>£0.50</i>	<i>£0.52</i>	<i>£0.51</i>
Systems support	£0.50	£0.47	£0.44	£0.41	£0.39
<i>Average</i>	<i>£0.36</i>	<i>£0.34</i>	<i>£0.36</i>	<i>£0.40</i>	<i>£0.43</i>
Other services	£0.20	£0.18	£0.27	£0.38	£0.29
<i>Average</i>	<i>£0.43</i>	<i>£0.44</i>	<i>£0.45</i>	<i>£0.47</i>	<i>£0.45</i>

- Barchester
- Average



# Time Series Analysis (continued)



**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.

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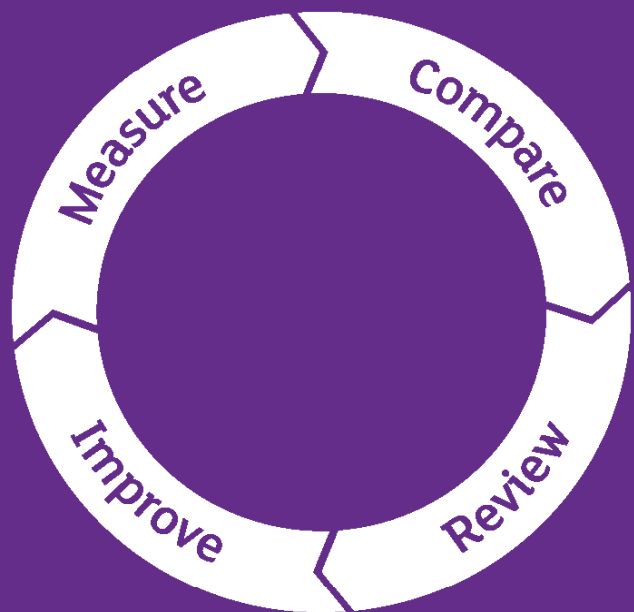
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For more information about how CIPFA Benchmarking can help your organisation or to sign up today contact:

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