



Department for  
Communities and  
Local Government

# Local Government Pension Scheme Funds England 2014-15

- Total Local Government Pension Scheme expenditure in England in 2014-15 was £12.1 billion. On a like-for-like basis the increase was £0.5 billion or 6.1%
- Total Local Government Pension Scheme income in England in 2014-15 was £15.2 billion. On a like-for-like basis the increase was £1.0 billion or 8.3%.
- Employers' contributions to the Local Government Pension Scheme in 2014-15 amounted to £6.9 billion and employees' contributions to the scheme were £1.9 billion.
- The market value of the Local Government Pension Scheme funds in England at the end of March 2015 was more than £200 billion which represents an increase of 13% on March 2014.
- The Local Government Pension Scheme in England encompasses more than 4.85 million people. Of this number, 1.8 million are employees who are still contributing to the scheme, 1.4 million are pensioners and 1.7 million are former employees who are entitled to a pension at some time in the future.

Local Government Finance  
*Statistical Release*

28 October 2015

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# Introduction

This release provides information on Local Government Pension Scheme funds in England that was gathered on the SF3 (Pensions) 2014-15 forms that were submitted by all 81 Administering Authorities in England. The form collects information on Local Government Pension Scheme funds' income, expenditure, membership, retirements and other activities. It also shows other associated information for the financial year 2014-15 and changes over previous years.

The release has been compiled by the Local Government Finance - Analysis and Data division of the Department for Communities and Local Government.

**NB** In this release,

- the Local Government Pension Scheme (Benefits, Membership and Contributions) Regulations 2007 are referred to as the 2007 regulations;
- the Local Government Pension Scheme (Administration) Regulations 2008 are referred to as the 2008 regulations; and
- the Local Government Pension Scheme is referred to as the LGPS.

When looking at the figures in this release it should be remembered that throughout the year there are always staff transferring their pensions into, and out of, the LGPS because they either commence work for an employer who is a member of the LGPS and bring their accrued pension with them, or they move to another employer and take their pension pot with them. In addition, there will be occasions where staff transfer between LGPS schemes and so there will also be transfers between funds within the LGPS.

## Special factors affecting 2014-15

During 2014-15, responsibility for the pensions of approximately 46,000 probation service members of the LGPS were transferred from 34 different pension administering bodies in England and Wales to one, the Greater Manchester Pension Fund. This included both current employees, former employees who will receive a pension in the future and pensioners. This resulted in large increases in the Transfer Values shown in both **Table 1** and **Table 2** below. The scale of this change makes comparisons to 2014-15 misleading.

Further details are provided in **Section 7 Technical Notes** below. .

## Uses made of the data

The data in this statistical release are essential for a number of different purposes. A central and immediate purpose is to provide Ministers with information about the LGPS. The data are also used by local authorities, their associations and regional bodies. In addition, the data provides a benchmark on the administration and fund management of the LGPS. The data are also used in compiling the National Accounts and to show the role of pension funds in the economy.

Comments and feedback from end users for further improvement or about your experiences with this product will be welcomed. Please send all views to: [sf3.statistics@communities.gsi.gov.uk](mailto:sf3.statistics@communities.gsi.gov.uk)

## Symbols and conventions

...	= not available
0	= zero or negligible
-	= not relevant
	= discontinuity in data

### Rounding

Where figures have been rounded, there may be a slight discrepancy between the total and the sum of constituent parts.

## 1. Expenditure: 2005-06 to 2014-15

**Table 1** and **Chart A** provide figures of the expenditure of the Local Government Pension Scheme (LGPS) in England from 2005-06 to 2014-15.

- Total LGPS expenditure in 2014-15 was £12.1 billion. Removing the effect of the transfer of the Ministry of Justice / Probation Service staff to the Greater Manchester Pension Fund (£2.6 billion) the like-for-like increase is £0.5 billion or 6.1%.
- The expenditure on benefits in 2014-15 was £8.3 billion, an increase of £0.4 billion or 5.4% on 2013-14. Of this expenditure on pensions and annuities was £6.7 billion, an increase of £0.4 billion (5.8%) and expenditure on lump sums paid on retirement was £1.3 billion, an increase of £52 million (4.2%) on 2013-14.
- Disposal of Liabilities, which includes Transfer Values, was £3.0 billion in 2014-15. Excluding the £2.6 billion MoJ / Probation Service staff transfer, there was a decrease of £120 million from 2013-14.
- Costs charged to the funds increased by £238 million, or 42%, in 2014-15 to £810 million. This can be accounted for by changes in the way pension authorities report their costs which changed following guidance issued by CIPFA during 2014-15. However not all authorities reported their costs on the new basis in 2014-15.

**Table 1: Local Government Pension Scheme expenditure 2005-06 to 2014-15**

	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	£ million
Total expenditure on benefits	4,272	4,757	5,222	5,600	6,317	6,730	7,534	7,504	7,848	8,269	
of which:											
Pensions or annuities	3,611	3,816	4,100	4,388	4,774	5,021	5,503	5,998	6,323	6,691	
Lump sums paid on retirement <sup>(a)</sup>	581	// 859	1,038	1,047	1,323	1,441	1,706	1,241	1,242	1,295	
Lump sums paid on death <sup>(b)</sup>	78	81	84	// 123	137	153	164	163	168	172	
Optional lump sum <sup>(c)</sup>	-	-	-	41	82	114	161	98	115	110	
Other benefits	2	1	1	1	1	1	1	4	1	1	
Disposal of Liabilities	896	629	563	523	858	829	551	476	472	// 2,952	
of which:											
Transfer values <sup>(d)</sup>	853	598	540	502	846	818	551	476	471	// 2,950	
Pensions Act premiums	29	26	19	21	12	12	0	0	0	2	
Refunds of contributions <sup>(e)</sup>	14	5	4	-	0	0	0	0	0	0	
Costs charged to the funds	290	349	375	359	384	437	468	492	572	// 810	
of which:											
Fund Management costs <sup>(f)</sup>	199	254	270	245	271	313	353	374	449	// 689	
Administration costs	91	95	105	114	115	125	118	119	123	// 121	
Other expenditure	15	19	27	19	19	10	38	17	15	22	
<b>Total expenditure</b>	<b>5,473</b>	<b>5,754</b>	<b>6,187</b>	<b>6,502</b>	<b>7,578</b>	<b>8,007</b>	<b>8,592</b>	<b>8,490</b>	<b>8,907</b>	<b>// 12,054</b>	

(a) The rules governing the payment of lump sums on retirement changed in 2006-07.

(b) The rules changed from 1 April 2008. Prior to this date death benefit was twice salary, after this date it is three times salary.

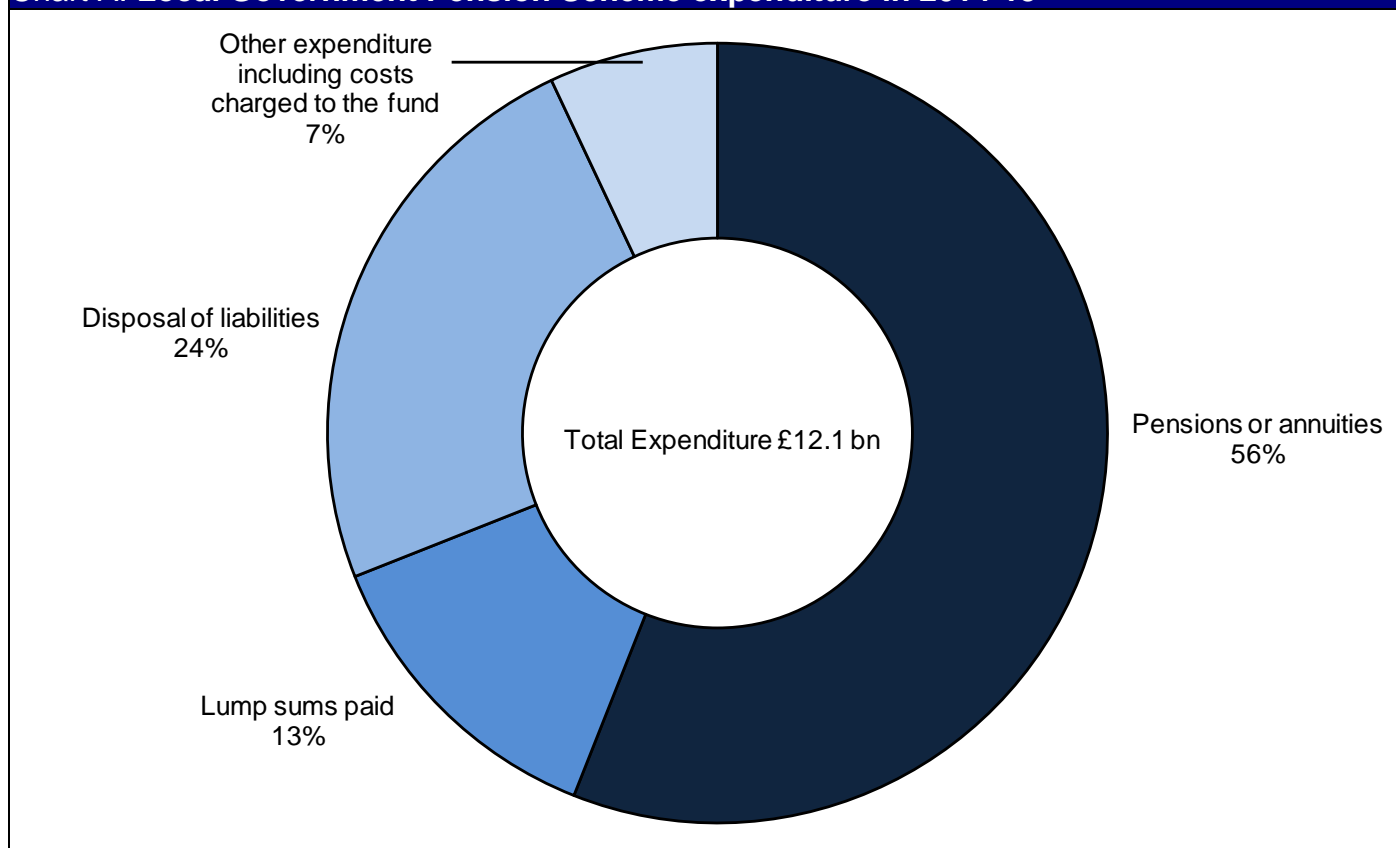
(c) This was introduced in April 2008

(d) Transfer values for 2014-15 includes an exceptional transfer of £2.6 billion from a number of LGPS funds to the Greater Manchester Pension Fund in respect of MoJ/Probation Service staff who were transferred to that fund during 2014-15. See also Table 2.

(e) The rules changed as 1 April 2008. See *Terminology used in this release* for further details

(f) The way Fund Management costs are reported was changed during 2014-15 following revised guidance from CIPFA

**Chart A: Local Government Pension Scheme expenditure in 2014-15**



## 2. Income: 2005-06 to 2014-15

**Table 2** and **Charts B** and **C** provide figures of the income to the LGPS in England and the market value of the scheme from 2005-06 to 2014-15.

- The total income of the LGPS in 2014-15 was £15.2 billion. Removing the effect of the transfer of the Ministry of Justice/Probation Service staff to the Greater Manchester Pension Fund (£2.6 billion) the like-for-like increase is £1.0 billion or 8.3%.
- Employers' contributions to the LGPS in 2014-15 amounted to £6.9 billion, an increase of £0.8 billion or 13% on 2013-14; employees' contributions to the scheme also increased in the same period by £0.1 billion or 5.8% to £1.9 billion.
- The market value of LGPS funds at end of March 2015 was more than £200 billion. This represents an increase of 13% on March 2014.

**Table 2: Local Government Pension Scheme income and market value of funds 2005-06 to 2014-15**

	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	£ million
<b>Contributions (including those from admitted authorities)</b>											
Employees <sup>(a)</sup>	1,576	1,605	1,680	1,926	1,974	1,966	1,839	1,785	1,827	1,934	
Employers <sup>(b)(c)</sup>	4,124	4,626	5,009	5,400	5,759	5,947	5,920	5,732	6,030	6,837	
Investment income (gross)	2,639	3,019	3,165	2,873	2,572	2,696	3,045	2,983	3,164	//	3,338
<i>of which:</i>											
<i>Dividends receivable</i>	1,646	1,959	2,080	1,999	1,754	1,708	2,071	2,015	2,161		2,160
<i>Interest receivable</i>	501	561	638	546	385	383	370	345	361		347
<i>Income from property</i>	247	283	303	302	305	345	387	395	423		450
<i>Other investment income<sup>(d)</sup></i>	244	216	144	25	128	259	217	227	218	//	380
Transfer values <sup>(e)</sup>	1,044	754	707	557	800	791	662	519	559	//	3,036
Other income	43	59	50	50	58	96	82	79	53		58
<b>Total income</b>	<b>9,426</b>	<b>10,063</b>	<b>10,610</b>	<b>10,806</b>	<b>11,163</b>	<b>11,496</b>	<b>11,547</b>	<b>11,098</b>	<b>11,632</b>	<b>//</b>	<b>15,204</b>
<b>Market value of funds at end of year</b>	<b>112,967</b>	<b>122,402</b>	<b>119,959</b>	<b>97,272</b>	<b>132,012</b>	<b>142,716</b>	<b>147,719</b>	<b>167,171</b>	<b>177,620</b>	<b>//</b>	<b>200,849</b>

(a) The rate of employee's contribution to the scheme changed from 1 April 2008 from a flat rate for all employees to a variable rate dependent on salary.

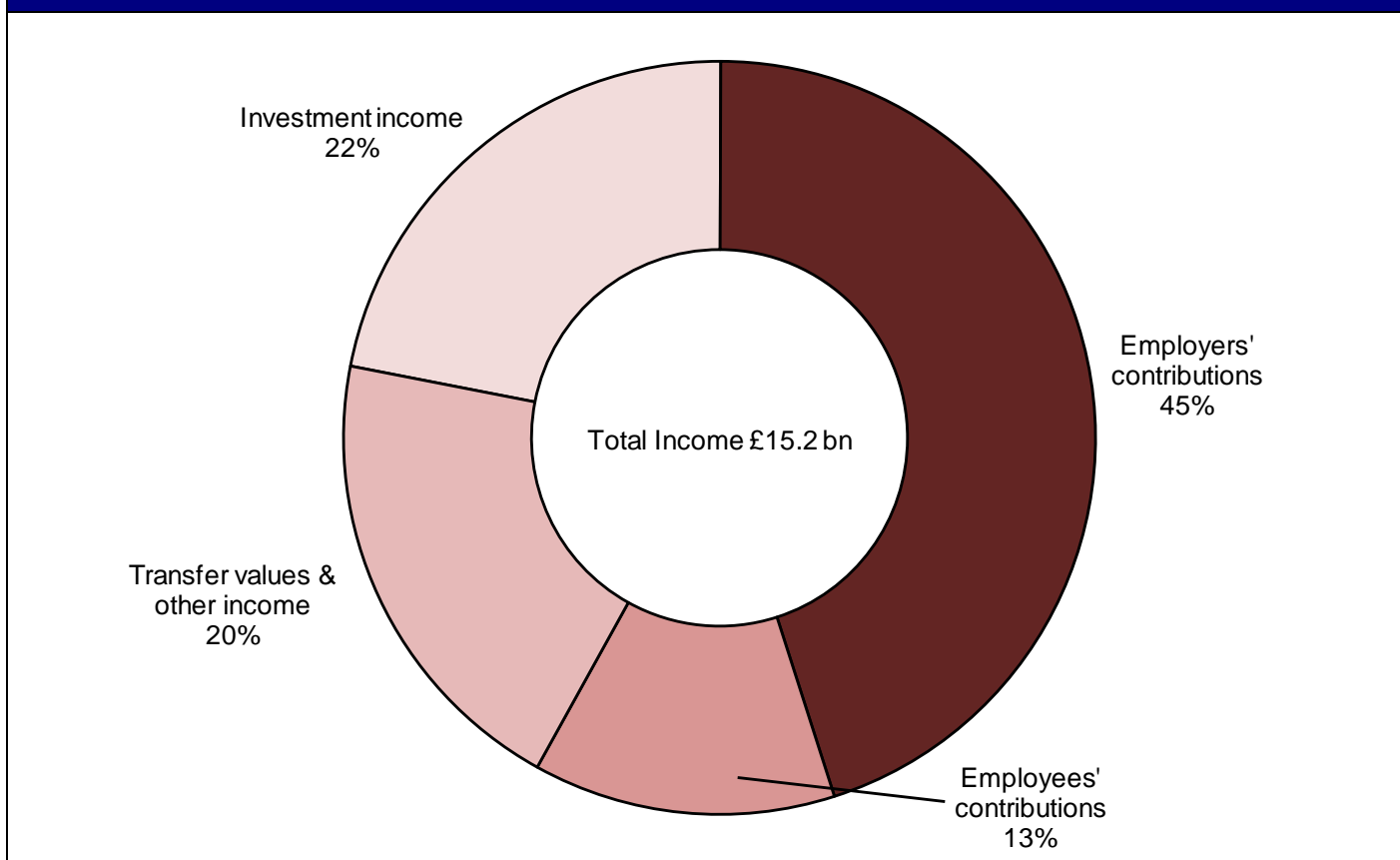
(b) Includes employers' secondary contributions

(c) Employers contribution for 2011-12 includes a one-off exceptional item of £65m due to transfer of responsibility of scheme

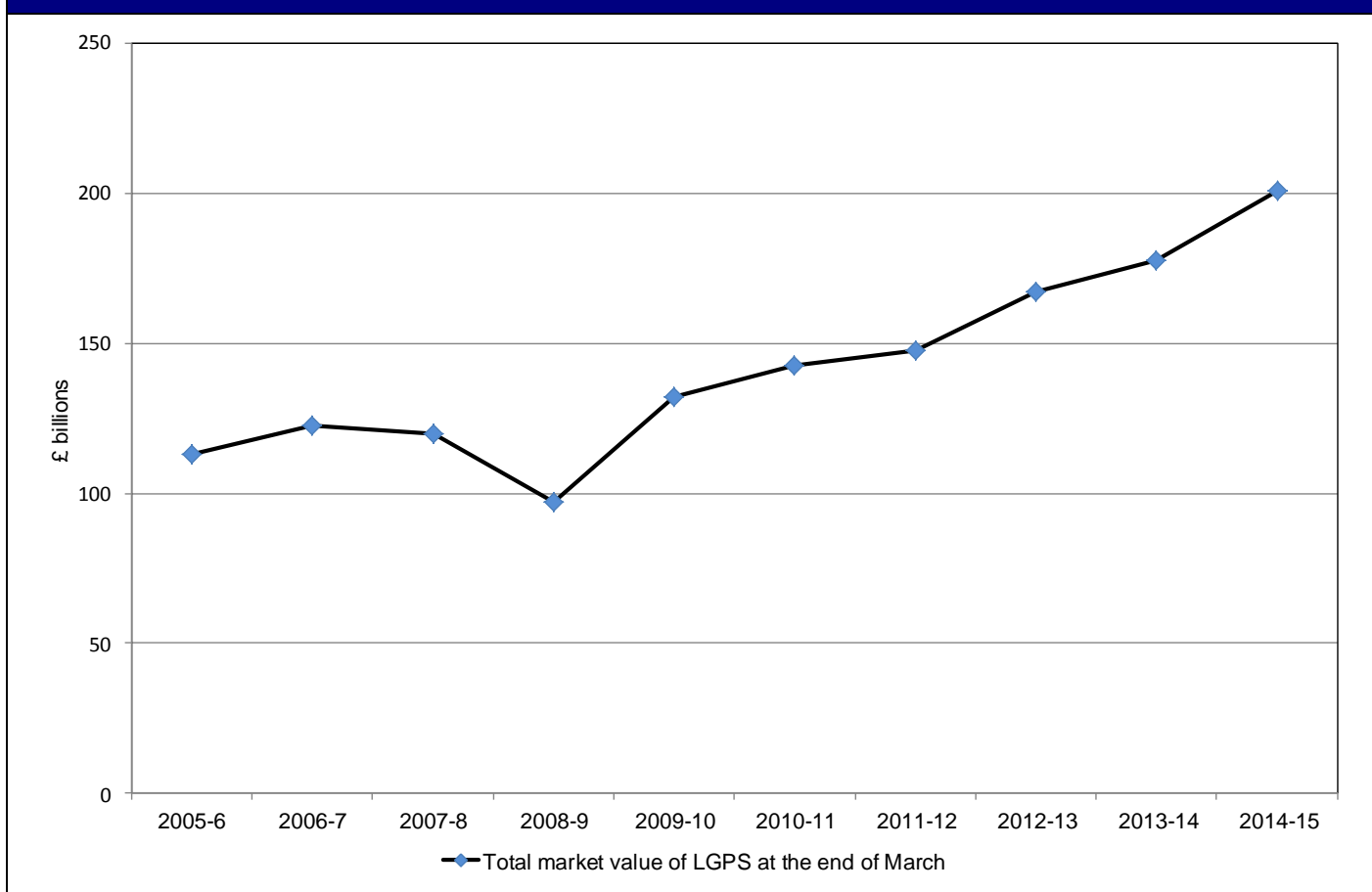
(d) Other investment income includes a one-off exceptional item of £120m due to the transfer to the Greater Manchester Pension Fund of MoJ/Probation Service staff from other LGPS schemes during 2014-15.

(e) Transfer values for 2014-15 includes an exceptional transfer of £2.6 billion to the Greater Manchester Pension Fund from other LGPS funds in respect of MoJ/Probation Service staff who were transferred to that fund during 2014-15. See also Table 1.

**Chart B: Local Government Pension Scheme income in 2014-15**



**Chart C: Market value at the end of the year of the Local Government Pension Scheme 2005-06 to 2014-15**



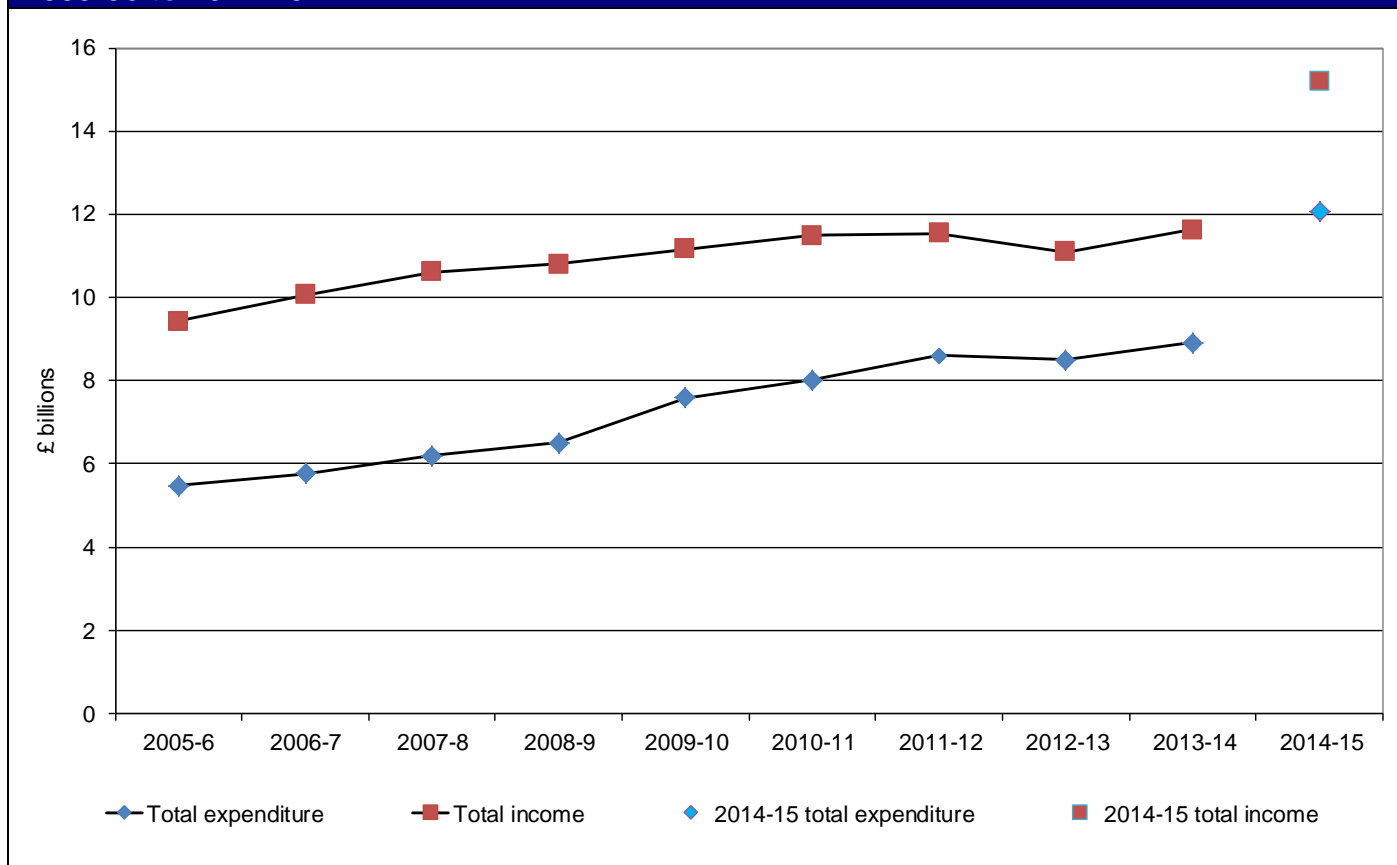
### 3. Income and Expenditure

Table 3 and Chart D provides a comparison of total LGPS expenditure and income in England from 2005-06 to 2014-15.

- In 2014-15 total expenditure accounted for 79% of the LGPS income.

	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	£ million 2014-15
Total expenditure (from Table 1)	5,473	5,754	6,187	6,502	7,578	8,007	8,592	8,490	8,907	12,054
Total income (from Table 2)	9,426	10,063	10,610	10,806	11,163	11,496	11,547	11,098	11,632	15,204
Expenditure as a % of income	58%	57%	58%	60%	68%	70%	74%	77%	77%	79%

Chart D: Local Government Pension Scheme total expenditure and income 2005-06 to 2014-15



## 4. Membership and employers

### Membership

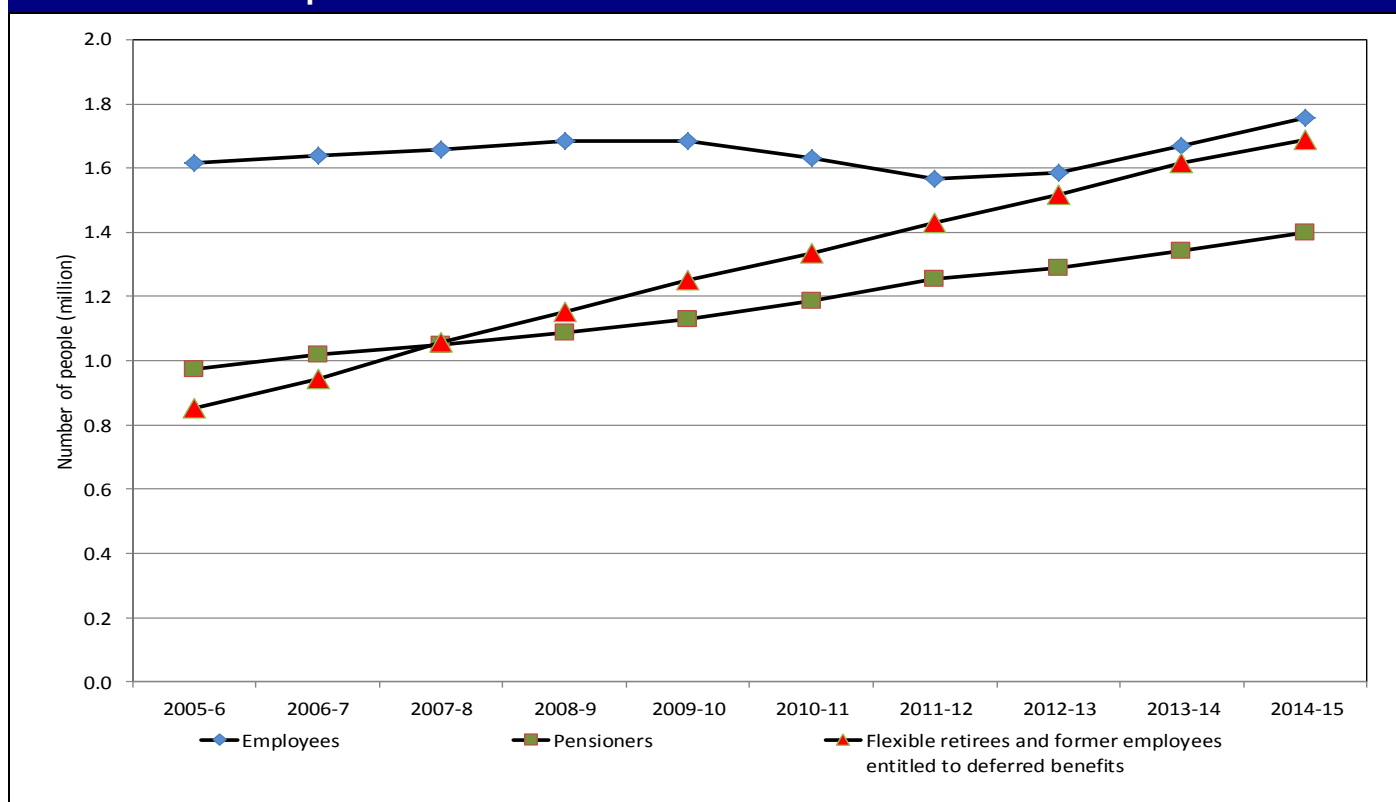
Tables 4, 5 and Chart E provide figures of the membership of the LGPS in England.

- At the end of March 2015 the total membership of the LGPS was nearly 4.85 million, an increase of 216 thousand on March 2014.
- Of this increase in 2014-15 employees in the LGPS increased by 90 thousand, or 5.4% over the 2013-14 figure, the number of pensioners rose by 57 thousand or 4.2% and the number of flexible retirees or former employees entitled to deferred benefits rose by 69 thousand an increase of 4.3% over 2013-14.

**Table 4: Number of Local Government Pension Scheme members at the end of each year 2005-06 to 2014-15**

	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15
	Thousand									
Employees	1,617	1,638	1,656	1,685	1,684	1,633	1,567	1,586	1,668	1,758
Pensioners	973	1,019	1,049	1,088	1,131	1,187	1,253	1,288	1,344	1,401
Former employees entitled to deferred benefits	851	942	1,055	1,149	1,245	1,326	1,420	1,508	1,608	1,678
Former members to whom Regulation 18 of the 2007 Benefit Regulations (flexible retirees) applies	–	0	1	2	4	9	9	10	10	9
<b>Total membership of LGPS</b>	<b>3,441</b>	<b>3,600</b>	<b>3,761</b>	<b>3,924</b>	<b>4,065</b>	<b>4,155</b>	<b>4,248</b>	<b>4,391</b>	<b>4,630</b>	<b>4,845</b>

**Chart E: Membership of the Local Government Pension Scheme 2005-06 to 2014-15**





## Employers

In 2014-15<sup>1</sup>, for the first time, data were collected on the type of employer involved in the LGPS. Employers were categorised into one of four groups:

- Local authorities and connected bodies – e.g. a county council, district council
- Centrally funded public sector bodies – e.g. an academy, further education corporation, sixth form college or higher education corporation
- Other public sector bodies – e.g. a National Park Authority
- Private sector, voluntary sector and other bodies – e.g. a passenger transport executive, an urban development corporation, (and private/voluntary sector organisations).

**Table 5** shows the number of employers (which includes admitted bodies) in England in each of the four groups. It also shows the number of employees, pensioners etc. that are part of the LGPS, by the type of employer. Whilst two administering authorities could not provide a breakdown of either the number of employers by type or the number staff by employer type, they were able to supply the totals for both employer type and employees and these have been included in the Total column.

- 78% of all the members of the LGPS are covered by 22% of all employers – local authorities and other connected bodies.
- Private sector, voluntary sector and other bodies account for nearly one-third of all employers but are responsible for 7% of LGPS members.

**Table 5: Number of Local Government Pension Scheme members at the end of 2014-15 by type of employer**

	Local authorities and connected bodies	Centrally funded public sector bodies	Other public sector bodies	Private sector, voluntary sector and other bodies	Total <sup>(a)</sup>
Total number of employers	2,730	4,278	1,482	4,051	12,603
					<b>Thousand</b>
Employees	1,255	284	70	134	1,758
Pensioners	1,180	76	46	85	1,401
Former employees entitled to deferred benefits	1,360	157	48	95	1,678
Former members to whom Regulation 18 of the 2007 Benefit Regulations (flexible retirees) applies	7	1	0	1	9
<b>Total covered by Local Government Pension Scheme</b>	<b>3,802</b>	<b>518</b>	<b>165</b>	<b>315</b>	<b>4,845</b>

(a) Two pension authorities were only able to supply details of the total number of employers and staff; they were not able to supply the break down by type of employer. The numbers have been included in the total column and no estimates have been made for these missing data. Consequently the totals will equal the sum of the 4 columns.

<sup>1</sup> The data reported in Table 5 are as reported by pension authorities. They been collected for the first time in 2014-15 and therefore they should be interpreted with caution.

## 5. Retirements from the Local Government Pension Scheme

**Table 6** and **Charts F** and **G** provide figures of the type of retirement from the LGPS in England from 2005-06 to 2014-15.

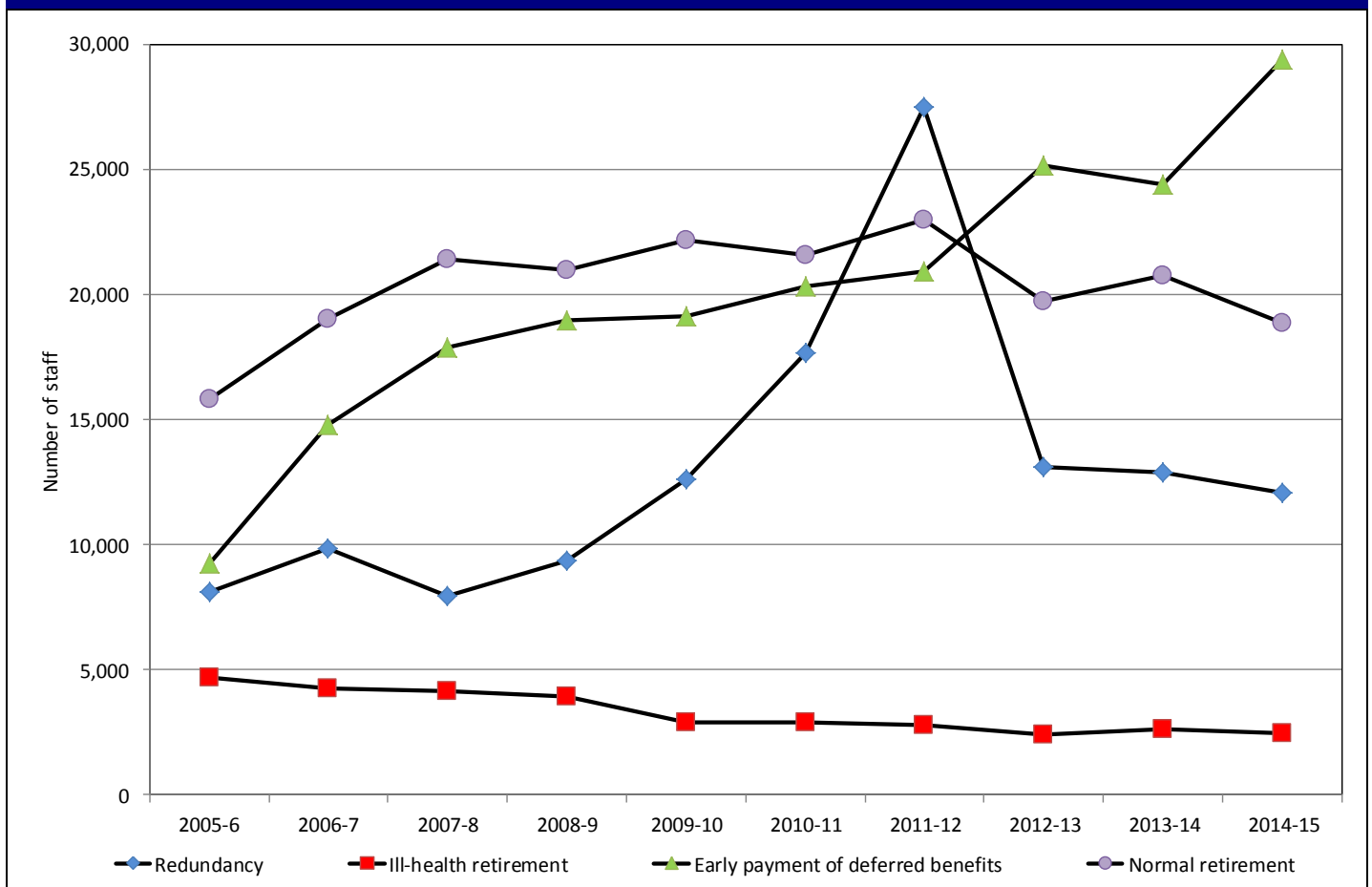
- There were 62,839 retirements from the LGPS in 2014-15, an increase of 2,171 compared with 2013-14.
- The number of employees having their deferred benefits paid early rose by 21% on 2013-14 and they now account for nearly half of the number of employees retiring.
- The number of people leaving the LGPS in 2014-15 due to redundancy decreased by 6.2% from 2013-14 to 12,074, the lowest number since 2008-09.
- The number of people leaving the LGPS in 2014-15 due to normal retirement fell by 9% over 2013-14.

**Table 6: Type of retirements from the Local Government Pension Scheme 2005-06 to 2014-15**

	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15
Redundancy	8,139	9,838	7,927	9,346	12,637	17,657	27,525	13,110	12,876	12,074
Ill health retirement (pre 2008)	4,678	4,279	4,134 //	1,470	-	-	-	-	-	-
Tier 1,2 & 3 ill health retirement awards under LGPS <sup>(a)</sup>	-	-	- //	2,475	2,898	2,903	2,820	2,441	2,621	2,480
Early payment of deferred benefits	9,252	14,800	17,867	18,952	19,150	20,344	20,923	25,139	24,392	29,402
Normal retirements	15,844	19,015	21,393	20,967	22,180	21,585	23,016	19,717	20,779	18,883
<b>Total retirements</b>	<b>37,913</b>	<b>47,932</b>	<b>51,321</b>	<b>53,210</b>	<b>56,865</b>	<b>62,489</b>	<b>74,284</b>	<b>60,407</b>	<b>60,668</b>	<b>62,839</b>

Source: SF3 forms  
 From 2009-10 onwards ill-health retirements under the 1997 scheme are excluded  
 (a) This was introduced on 1 April 2008. See *Terminology used in this release* for further details

**Chart F: Type of retirement from the Local Government Pension Scheme  
2005-06 to 2014-15**



## 6. Definitions

A list of terms relating to local government finance is given in the glossary at Annex G (page 214) of *Local Government Financial Statistics England No24 2014*. This can be found at [www.gov.uk/government/collections/local-government-finance-statistics-england](http://www.gov.uk/government/collections/local-government-finance-statistics-england). The most relevant terms for this release are explained below.

### Administering authority

A body responsible for administering a Local Government Pension Scheme fund on behalf of its members who may be drawn from a number of local authorities and other public service employers

### Admitted bodies

When an employer participating in the LGPS enters into an outsourcing contract with a private contractor, the contractor must either provide transferring public sector staff with future pension arrangements which are “broadly comparable” to the LGPS or allow transferring staff to continue as active members of the LGPS.

If the contractor wants to allow transferring staff to continue as active members of the LGPS, it must apply to become an “admitted body” i.e. a participating employer in the LGPS. It does this by entering into a legally binding contract (an “admission agreement”) with the administering authority

and, if different, the local authority which is awarding the contract. The admission agreement sets out the terms on which the private contractor may participate in the LGPS and which employees may become members of the LGPS.

### **Contributions**

The level of contributions paid by scheme members is determined by the band of pensionable pay specified in Scheme regulations. The rate paid by individual participating employers is determined by local fund actuaries at each Scheme valuation and set for the subsequent triennium period. Where appropriate, these rates may be phased in over the three year period. Scheme regulations do allow for these rates to be revised between triennial valuations in prescribed circumstances.

### **Flexible retirement**

This applies to a member who had attained the age of 55 and who, with his employer's consent, had reduced their hours of work (or the grade in which they were employed) and was permitted by that employer to receive all or part of their benefits under Regulation 18 of the 2007 Regulations.

### **Former employees entitled to deferred benefits**

Members who leave the scheme having completed the minimum period of service but who are not entitled to the immediate payment of a pension benefit, are awarded a deferred benefit which, under normal circumstances, becomes payable when the person reaches their normal retirement age. Early payment of these benefits is allowed from age 55, and this is when employees ask their former Scheme employer's consent for their deferred pension to be brought into payment, albeit actuarially reduced.

### **Ill-Health retirement**

Under the 2007 and 2008 regulations, which came into effect on 1 April 2008, there are now three levels of ill-health retirement pension payable. These levels depend on the extent to which the incapacitating condition which gave rise to the termination of employment in local government prevents the scheme member from obtaining gainful employment in the general workforce.

There are three levels of ill-health retirement pension payable. These levels depend on the extent to which the incapacitating condition that gave rise to the termination of employment in local government prevents the scheme member from obtaining gainful employment in the general workforce.

### **Local Government Pension Scheme (LGPS)**

The pension funds in the Local Government Pension Scheme operate under regulations made under the Superannuation Act 1972. Schedules to the regulations list the scheme employers, see section 4 of the release to see the make-up of the employers covered by the LGPS. In England there are 81 pension funds in the Local Government Pension Scheme, each administered by an administering authority.

The assets of the pension funds are for meeting the future pension liabilities of the funds, and are part of the financial corporations sector in the National Accounts, not part of the local government sector. Pensions paid out under the scheme are therefore part of the expenditure of the pension funds, not of the local authorities that administer them. Employers' and employees' contributions, part of the income of the funds, are recorded as expenditure by local authorities in their revenue

accounts, either directly or indirectly under employees' expenses.

On 1 April 2008, the Local Government Pension Scheme (Benefits, Membership and Contributions) Regulations 2007 and the Local Government Pension Scheme (Administration) Regulations 2008 came into effect. This Scheme includes some new and different provisions which may affect comparison with previous data sets.

### **Lump sum on retirement**

Prior to 1 April 2006-07, scheme members on retirement became entitled to both an annual pension based on  $1/80^{\text{th}}$  of pensionable pay for each year of membership and a lump sum of three times that amount. Under the current regulations, entitlement is to a pension only based on a higher accrual rate of  $1/60^{\text{th}}$  but with the option to commute pension into lump sum.

### **Lump sum payable on death**

This is payable at the discretion of the administering authority to either nominated individuals or dependants of a scheme member who dies in service. Prior to 1 April 2008 this was 2 times final pay. When the 2007 and 2008 regulations came into effect on 1 April 2008, this increased to 3 times final pay.

### **Pension arrangements for fire fighters, police and teachers**

Separate arrangements apply for the pensions of the police, fire fighters and teachers. The police and fire fighters' pensions are provided through unfunded schemes administered locally, and the cost of police and fire fighters' pensions are therefore included in local authority expenditure. Teachers' pensions are provided through a notionally funded scheme administered by the Department for Education (DfE). There is no fund of assets, and teachers' pensions are paid by the DfE. Employers' and employees' contributions are paid by local authorities to the DfE and are recorded as expenditure in their revenue accounts.

It should be noted that non-operational staff in the police, fire and rescue service support staff, and non-teaching staff in the education sector are covered by the Local Government Pension Scheme.

### **Refunds of contributions**

Contributions refunded when a person leaves a pension scheme before completing a minimum period of service. Under earlier schemes, a refund of contributions could be paid to those leaving the scheme with less than 2 years' service. Under the 2008 scheme, a refund of contributions can only be made to a person who has been a member of the scheme for less than 3 months.

### **Transfer Values**

A cash value assigned to a person's pension pot that is transferred with them when they move from one pension fund to another.

## 7. Technical Notes

### Survey design for collecting SF3(Pensions) data for 2014-15

During July and August 2015, all 81 Local Government Pension Scheme administering authorities in England were asked to complete the SF3(Pensions) form to show scheme income, expenditure, membership, retirements and other scheme activities.

### Special factors affecting 2014-15

Offender management, or probation, services were reformed from 1 April 2014 and their services are now delivered through commercial rehabilitation companies. This had the effect of closing all Probation Trusts, who were participating employers in the LGPS, on 31 March 2014. Staff transferred to the Ministry of Justice and became Civil Servants. Transferring staff remained eligible for the LGPS despite being Civil Servants and the Scheme regulations were amended to provide for that and to include the Secretary of State for Justice as a participating employer in the Scheme. The Scheme regulations were also amended to transfer all Probation Trust membership to the Secretary of State for Justice who became the new employer until the rehabilitation companies were set up.

Tameside Metropolitan Borough Council, in their capacity as the Greater Manchester Pension Fund (GMPF), became the Scheme administering authority for both the Justice Secretary and the commercial rehabilitation companies. The GMPF received the assets and liabilities in respect of all Probation Trust membership from a number of other administering authorities which amounted to assets of over £2bn and liabilities in the region of £1.3bn.

As a result of these changes, approximately 46,000 members of the LGPS, both employees and pensioners, were transferred from 34 pension authorities to the GMPF which resulted in a large increase in the “Transfers out” in Table 1 above – Expenditure and a counter balancing “Transfers in” in Table 2 – Income.

In 2014-15 CIPFA issued revised guidance about how pension authorities should report their fund management costs. Not all authorities reported their costs on the new basis in 2014-15 and despite efforts to reconcile the differences it was not possible to produce a set of data that were consistent for all authorities.

### Data quality

This Statistical Release contains Official Statistics and as such has been produced to the high professional standards set out in the National Statistics Code of Practice. Official Statistics products undergo regular quality assurance reviews to ensure that they meet customer demands.

The information for 2014-15 in this release is derived from Department for Communities and Local Government (DCLG) SF3(Pension) forms and is based on valid returns from all 81 LGPS administering authorities in England. The forms should be completed in accordance with the guidance provided, however this guidance is open to interpretation by local authorities when they complete the forms.

Figures are subjected to rigorous pre-defined validation tests both within the form itself, while the form is being completed by the authority and also by DCLG as the data are received and stored. When necessary DCLG have made manual changes to the data to ensure data integrity.

Finally, the release document, once prepared, is also subject to intensive peer review before being cleared as fit for the purposes of publication.

## Employer data

This year, for the first time, data were collected on the type of employer involved in the LGPS and the number of employees covered by the employers. Whilst two administering authorities could not provide a breakdown of either the number of employers by type or the number staff by employer type, they were able to supply the totals for both employer type and employees and these have been included in the Total column.

## Revisions policy

This policy has been developed in accordance with the UK Statistics Authority Code of Practice for Official statistics and the Department for Communities and Local Government Revisions Policy (found at [www.gov.uk/government/publications/statistical-notice-dclg-revisions-policy](http://www.gov.uk/government/publications/statistical-notice-dclg-revisions-policy)). There are two types of revisions that the policy covers:

### Non-Scheduled Revisions

Where a substantial error has occurred as a result of the compilation, imputation or dissemination process, the statistical release, live tables and other accompanying releases will be updated with a correction notice as soon as is practical.

### Scheduled Revisions

At time of publication there are no scheduled revisions for this series.

## Background notes

This Statistical Release can be found at the following web address:

<https://www.gov.uk/government/collections/local-government-pension-scheme>

Timings of future releases are regularly placed on the Gov.UK website,

<https://www.gov.uk/government/statistics/announcements> .

For a fuller picture of recent trends in local government finance, readers are directed to the latest edition of *Local Government Finance Statistics England*, which is available electronically from the Department for Communities and Local Government website:

[www.gov.uk/government/collections/local-government-finance-statistics-england](http://www.gov.uk/government/collections/local-government-finance-statistics-england) .

## User engagement

Users are encouraged to provide feedback on how these statistics are used and how well they meet user needs. Comments on any issues relating to this statistical release are welcomed and encouraged. Responses should be addressed to the "Public enquiries" contact given in the "Enquiries" section below.



The Department's engagement strategy to meet the needs of statistics users is published here: <https://www.gov.uk/government/publications/engagement-strategy-to-meet-the-needs-of-statistics-users>

Comments and feedback from end users for further improvement or about your experiences with this product will be welcomed. Please send all views to: [sf3.statistics@communities.gsi.gov.uk](mailto:sf3.statistics@communities.gsi.gov.uk)

## Devolved administration statistics

In addition to data for England, DCLG also collect data for 8 administering authorities in Wales. Data for 2014-15 and comparisons with previous years can be found at:

[www.gov.uk/government/collections/local-government-pension-scheme](http://www.gov.uk/government/collections/local-government-pension-scheme)

The Scottish Government also collect local government pension fund data. Their information can be found at the following website:

[www.scotland.gov.uk/Publications/2014/02/4500/5](http://www.scotland.gov.uk/Publications/2014/02/4500/5)

## Firefighters' statistics

DCLG also collect and publish data on the Firefighters' pension scheme. This information can be found at the following website:

[www.gov.uk/government/collections/firefighters-pension-scheme-statistics](http://www.gov.uk/government/collections/firefighters-pension-scheme-statistics)

## 8. Enquiries

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0303 444 2116

Email: [sf3.statistics@communities.gsi.gov.uk](mailto:sf3.statistics@communities.gsi.gov.uk)

Information on Official Statistics is available via the UK Statistics Authority website:

[www.statistics.gov.uk/hub/browse-by-theme/index.html](http://www.statistics.gov.uk/hub/browse-by-theme/index.html)

Information about statistics at DCLG is available via the Department's website:

[www.gov.uk/government/organisations/department-for-communities-and-local-government/about/statistics](http://www.gov.uk/government/organisations/department-for-communities-and-local-government/about/statistics)



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This document/publication is also available on our website at [www.gov.uk/dclg](http://www.gov.uk/dclg)

If you have any enquiries regarding this document/publication, email [contactus@communities.gov.uk](mailto:contactus@communities.gov.uk) or write to us at:

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