



Benchmarking Local Government Finance: latest developments and good practice

Simon Allsop, Managing Consultant, CIPFA

APSE 27th April 2026

The Chartered Institute of
Public Finance & Accountancy

[For more information visit CIPFA Solutions](#)

Latest developments and good practice

Data driven decision making

Aggregation and disaggregation

Revival of benchmarking clubs

Focus on traits and models

Past performance as an indicator of future achievements

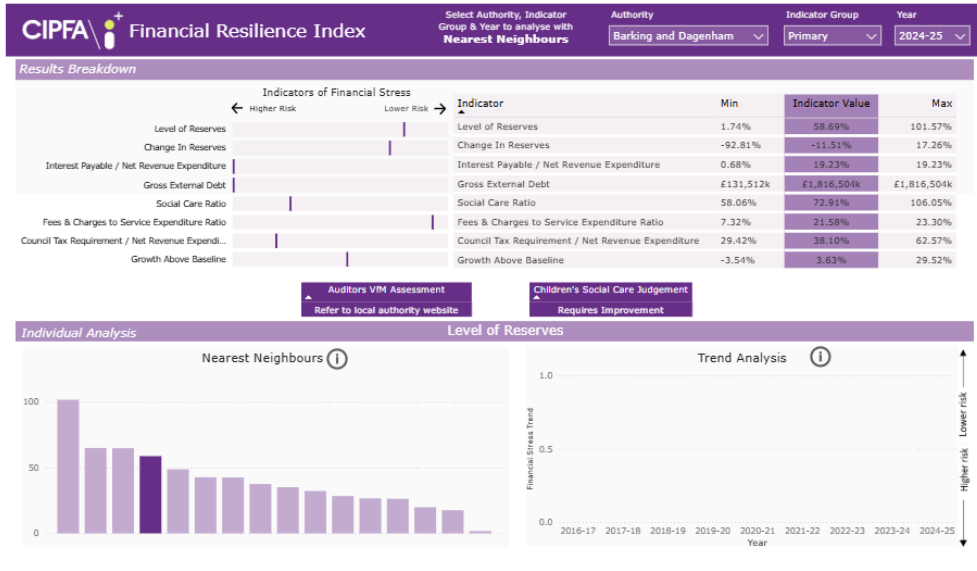
Focus on cashflows in critical cases

Focus on prevention and risk based indicators

Funding disparities

Are economic indicators more important than geographical or demographic indicators?

Benchmarking processes and functions



Metric	Value	Group average	Score
1. Council Tax To Expenditure Ratio	27.76%	60.55%	3.43
2. Level of External Debt	244.32%	185.61%	3.36
3. Change In Reserves	-49.35%	-24.86%	2.75
4. Reserves Sustainability Measure	3.08	27.73	1.77
5. Overspend (£000)	13.27%	6.02%	1.64
6. Change In HRA Reserves	-29.07%	17.39%	1.39
7. Change In Earmarked Reserves	-53.92%	-21.52%	1.25
8. Growth Above Baseline	-94.19%	0.47%	1.18
9. Change In Unallocated Reserves	-5.52%	15.16%	1.02
10. MRP/CFR	1.90%	2.52%	0.24
11. Interest Payable To Expenditure Ratio	4.45%	6.08%	-0.87
12. Exceptional Financial Support	0	8	-1.24
13. Social Care Ratio	67.00%	78.11%	-2.41
14. Adult Social Care To Expenditure Ratio	42.32%	47.19%	-2.82
15. Reserves/Income	85.02%	58.44%	-3.29
16. Child Social Care To Expenditure Ratio	24.68%	30.91%	-4.10
17. Fee Charges To Expenditure Ratio	114.77%	32.03%	-4.89
18. Child Social Care Judgement	3	1.78	-6.31
19. Earmarked Reserves	112.21%	34.10%	-7.27
20. Debt/Income	25.12%	112.42%	-7.81
21. Level Of Reserves	136.16%	40.87%	-11.41
22. Total Assets / NRE	1852.54%	715.68%	-12.07
23. Unallocated Reserves	23.95%	6.69%	-21.20

Data, insight and predictive modelling

We enable intelligence-led decisions through scenario planning, cash-flow modelling, "what if?" analysis, machine learning tools and bespoke dashboards tailored to organisational needs.

Samuel.Shelver@cipfa.org



Products / Stats+

Stats+

Public sector industry data and insights to support informed, evidence-driven decision-making.

Request a demo

Scenario A

