



BARNETT
WADDINGHAM

Part of **HOWDEN**

Nottinghamshire Pension Fund

Actuarial valuation as at 31 March 2025

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Barnett Waddingham LLP

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Executive Summary

Some of the key results contained within this report are set out below:

1. Funding position

- Using the agreed assumptions, the Fund had a funding position of 99% as at 31 March 2025, which has decreased marginally from 100% at the 2022 valuation.

2. Contributions

- Individual employer contributions are set out in Appendix 8 in the Rates and Adjustments Certificate to cover the period from 1 April 2026 to 31 March 2029.

3. Methods and assumptions

- The assumptions are set out in Appendix 2 and we believe they are appropriate for the 31 March 2025 valuation. The key assumptions used are a discount rate assumption of 5.0% p.a. and a CPI inflation assumption of 2.7% p.a.
- Inflation experience has been significant since the 2022 valuation, with pension increases of 10.1% in 2023 and 6.7% in 2024, increasing the liabilities.

4. Investment performance

- Investment returns have been volatile since the previous valuation. Fund returns were lower than the discount rate set at 2022, resulting in a lower funding level at 2025. An increase in future anticipated investment returns net of inflation (i.e. an increase in the real discount rate) has improved the funding level.

5. Regulatory developments

- There have been a number of important regulatory developments since the 2022 valuation which have impacted the valuation including McCloud, Climate risk and the additional reporting requirements on Gender Pensions Gap.
- Details of how we have approached each development, as well as any relevant outcomes, is detailed in this report.

Comparison with other LGPS funds

The funding position and resulting contributions are based on assumptions about future factors such as investment returns, inflation and life expectancy. As these are uncertain, different assumptions and funding parameters are used by each LGPS fund to reflect their own views, circumstances and strategic objectives. These differences (amongst other factors including crucially the previous funding level and employer short and long-term affordability) will lead to differences in funding positions and contributions across LGPS funds.

To support comparison, LGPS funds are required to report a funding position on a consistent set of assumptions (called the "SAB funding level"). The Fund's SAB funding level at 31 March 2025 is 99%.

IMPORTANT NOTE: the SAB assumptions are to allow comparison only; they are not intended to be appropriate for funding purposes or setting contribution rates. As such, this result has no impact on the Fund's funding strategy or employer contribution rates.



Background

We have been asked by Nottinghamshire County Council, the administering authority for the Nottinghamshire Pension Fund (the Fund), to carry out an actuarial valuation of the Fund as at 31 March 2025. The Fund is part of the Local Government Pension Scheme (LGPS), a defined benefit statutory scheme administered in accordance with the Local Government Pension Scheme Regulations 2013 (the Regulations) as amended.

The purpose of the valuation is to review the financial position of the Fund and to set appropriate contribution rates for each employer in the Fund for the period from 1 April 2026 to 31 March 2029 as required under Regulation 62 of the Regulations.

This report is provided further to earlier advice dated 8 October 2025 which sets out the background to the valuation and explained the underlying methods and assumptions derivation.

We would be pleased to discuss any aspect of this report in more detail.

Compliance statements

This advice is provided in our capacity as Fund Actuary.

This report summarises the results of the valuation and is addressed to the administering authority of the Fund. It is not intended to assist any user other than the administering authority in making decisions or for any other purpose and neither we nor Barnett Waddingham LLP accept liability to third parties in relation to this advice.

This advice complies with Technical Actuarial Standards (TASs) issued by the Financial Reporting Council – in particular TAS 100: General Actuarial Standards and TAS 300: Pensions.

Valuation methodology

Setting contributions

The contribution rates consist of two elements, the primary rate and the secondary rate:

- The **primary rate** for each employer is the employer's future service contribution rate (i.e. the rate required to meet the cost of future accrual of benefits) expressed as a percentage of pay.
- The **secondary rate** is an adjustment to the primary rate to arrive at the total rate each employer is required to pay (for example, to allow for deficit recovery) over a specified "recovery period". The secondary rate may be expressed as a percentage of pay or a monetary amount.

Regulation 62 specifies four requirements that the actuary "must have regard" to:

- 1 The existing and prospective liabilities arising from circumstances common to all those bodies
- 2 The desirability of maintaining as nearly a constant a primary rate as possible
- 3 The current version of the administering authority's Funding Strategy Statement (FSS)
- 4 The requirement to secure the "solvency" of the pension fund and the "long-term cost efficiency" of the Scheme, so far as relating to the pension fund

The wording of the second objective is not ideal in that it appears to be aimed towards the primary rate rather than taking into account the surplus or deficit of the employer. We believe that if we achieve reasonably stable total individual employer rates (which seems like a preferable objective) then we will also meet the regulatory aim.

The FSS guidance includes further details in the glossary, as follows:

- "**solvency**" means contributions should be set at "such a level as to ensure that the scheme's liabilities can be met as they arise". It is not regarded that this means that the pension fund should be 100% funded at all times, and

- **“long-term cost efficiency”** means that contributions must not be set at a level that gives rise to additional costs. The contributions set will be deemed to ensure long-term cost efficiency if the rate of employer contributions is sufficient to make provision for the cost of current benefit accrual, with an appropriate adjustment to that rate for any surplus or deficit in the fund.

Secondary rate “recovery period”

The recovery period for individual employers varies across the Fund. The administering authority’s approach to setting recovery periods is set out in the FSS. Where there is a surplus, this may also be reflected in contribution rates in line with the Fund’s FSS.



The primary and secondary rate of the individual employer contributions payable are set out in the Rates and Adjustments Certificate in Appendix 8. These will differ from the whole Fund primary rate and differ from each other, as they are either based on the employer’s own membership and experience or they are the employer’s share of the contributions payable within a pool of employers.

Assumptions used

We have considered these four requirements when providing our advice and choosing the method and assumptions used.

A number of reports and discussions have taken place with the administering authority and, where required, its investment advisors before agreeing the assumptions to calculate the results and set contribution rates. In particular:

- The initial results report dated 8 October 2025 provides information and results on a whole fund basis as well as background to the method and derivation of the assumptions.
- The longevity assumptions advice paper dated 7 November 2025.
- The follow up assumptions paper dated 10 November 2025 confirming the agreed actuarial assumptions following the meeting of 8 October 2025.
- The climate analysis report dated 25 October 2025 which considers climate risk in the context of the Fund’s 2025 actuarial valuation. It considers whether the 2025 valuation funding strategy is sufficiently robust in the context of this climate scenario analysis and any potential contribution impacts.
- The FSS which will confirm the approach in setting employer contributions.

Note that not all of these documents may be in the public domain and may be restricted to the administering authority which has no obligation to share them with any third parties.

The Fund’s FSS has been reviewed in collaboration with the administering authority to ensure that it is consistent with this approach. The FSS complies with the updated FSS guidance published in January 2025 by the Scheme Advisory Board’s Compliance and Reporting Committee, the Chartered Institute of Public Finance and Accountancy (CIPFA) and the Ministry of Housing, Communities and Local Government (MHCLG).

We confirm that in our opinion the agreed assumptions are appropriate for the purpose of the valuation. The assumptions in full are set out in Appendix 2.

Valuation of liabilities

To calculate the value of the liabilities, we estimate the future cashflows which will be made to and from the Fund throughout the future lifetime of existing active members, deferred benefit members, pensioners and their dependants.

We estimate the total value of these projected benefit cashflows as at 31 March 2025, using the membership data and past service at 31 March 2025 and the assumptions set out in Appendix 2, to be c.£21.1bn.

We then discount these projected cashflows using the discount rate assumption which is essentially a calculation of the amount of money which, if invested now, would be sufficient together with the income and growth in the accumulating assets to make these payments in future, using our assumption about investment returns adjusted by the administering authority's chosen level of prudence (as measured by the chosen success probability).

This amount is called the present value (or, more simply, the value) of members' benefits. Separate calculations are made in respect of benefits arising in relation to membership before the valuation date (past service) and for membership after the valuation date (future service).

To produce the future cashflows or liabilities and their present value we need to formulate assumptions about the factors affecting the Fund's future finances such as inflation, salary increases, investment returns, rates of mortality and staff turnover etc.

The assumptions used in projecting the future cashflows in respect of both past service and future service are summarised in Appendix 2.

Valuation of assets

We have been provided with Fund accounts for each of the three years to 31 March 2025. We understand that the audit for Fund accounts to 31 March 2025 has been completed.

The market asset valuation as at 31 March 2025 was £7.26bn. Please note that this excludes members' additional voluntary contributions (AVCs).

For the purposes of the valuation, we use a smoothed value of the assets rather than the market value. The financial assumptions that we use in valuing the liabilities are smoothed around the valuation date so that the market conditions used are the average of the daily observations over the period 1 January 2025 to 30 June 2025. Therefore, we value the assets in a consistent way and apply the same smoothing adjustment to the market value of the assets.

The smoothed asset valuation as at 31 March 2025 was £7.39bn. This was based on a smoothing adjustment of 101.8%.

The Fund's long-term investment strategy has been taken into consideration in the derivation of the discount rate assumption. The investment strategy is set out in the Fund's Investment Strategy Statement (ISS) that is available on the Fund's website.

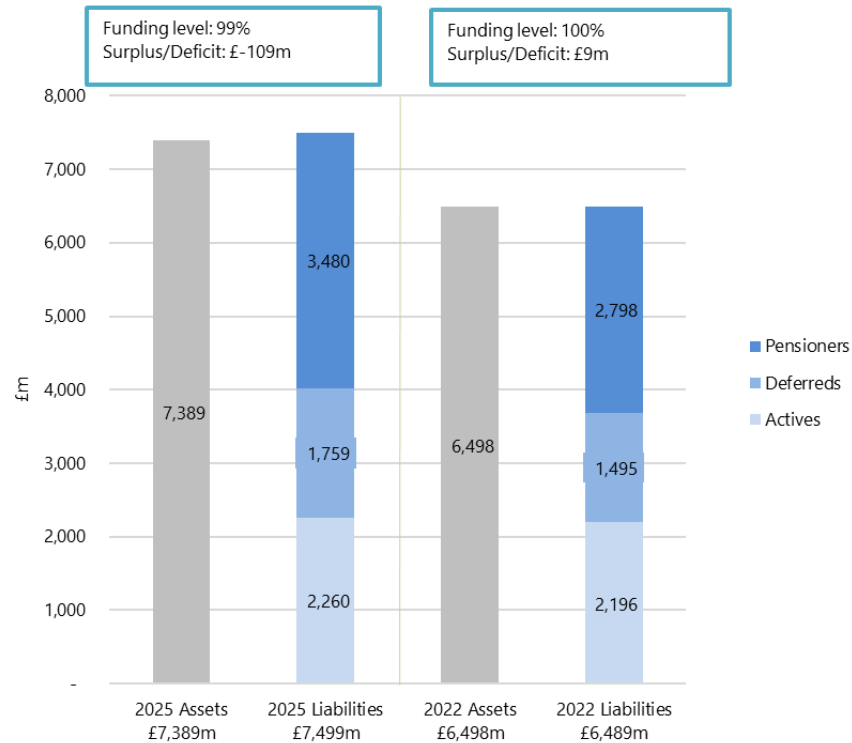


Results

Funding position

A comparison is made of the value of the existing assets with the value of the accrued liabilities. If there are more assets than liabilities, then there is a surplus. If the converse applies there is a deficit.

Using the assumptions summarised in Appendix 2, the funding position is set out in the graph below. This shows the funding position of the Fund at the current and previous valuation dates.



There was a deficit of £109m in the Fund at the valuation date, corresponding to a funding level of 99%.

Previous valuation results

The previous valuation was carried out as at 31 March 2022 by Barnett Waddingham. The results are summarised in the valuation report dated 30 March 2023 and reported a surplus of £9m.



Contribution rates

Primary rate

Using the assumptions summarised in Appendix 2, the resulting average primary rate across the whole Fund is set out in the table below (after allowing for member contributions). This includes a comparison to the primary rate at the previous valuation.

The primary rate for the whole Fund is the weighted average (by Pensionable Pay) of the individual employers' primary rates.

Primary rate	2025 valuation of payroll p.a.	2022 valuation of payroll p.a.
Average total future service rate	23.0%	25.5%
Less average member rate	6.3%	6.4%
Fund primary rate	16.6%	19.0%

Active members pay contributions to the Fund in line with the rates required under the Regulations.

Please note that expenses are allowed for in the derivation of the discount rate and therefore we make no explicit allowance in the primary rate for expenses.

In Appendix 8 we also disclose the sum of the secondary rates for the whole Fund for each of the three years beginning 1 April 2026.

Projected funding position

Based on the assumptions as set out in Appendix 2 and the contributions certified and set out in Appendix 8, we estimate that the funding position of the whole Fund will be 99% by 31 March 2028, the next valuation date. This projection is based on the assumptions made for this valuation and contributions being paid at the agreed amounts. This projection does not allow for any actual experience since 31 March 2025 nor any other risks or uncertainties. Some of these additional risks are set out later in this report and in Appendix 3.

Standardised basis

Following the funding valuation, a "Section 13" report (prepared under Section 13 of the Public Service Pensions Act 2013) will be prepared to report on whether the following aims are achieved: compliance, consistency, solvency and long-term cost efficiency, and to identify any funds that cause concerns.



As part of our calculations, we have considered the results on a standardised basis as set by the Scheme Advisory Board (SAB). We are required to provide the SAB with the results for the Fund for comparison purposes.

The standardised basis is set using assumptions advice from the Government Actuary's Department (GAD) with some of the assumptions used being set locally (such as mortality) and some are set at Scheme level (including all the financial assumptions). It is not used to set contributions as it does not reflect the Fund's investment strategy or the administering authority's attitude to risk; contributions are set using the funding basis.

The results on the standardised basis as at 31 March 2025 are set out in the dashboard in Appendix 7. The dashboard should assist readers in comparing LGPS valuation reports and the information will be used by GAD in their "Section 13" report.

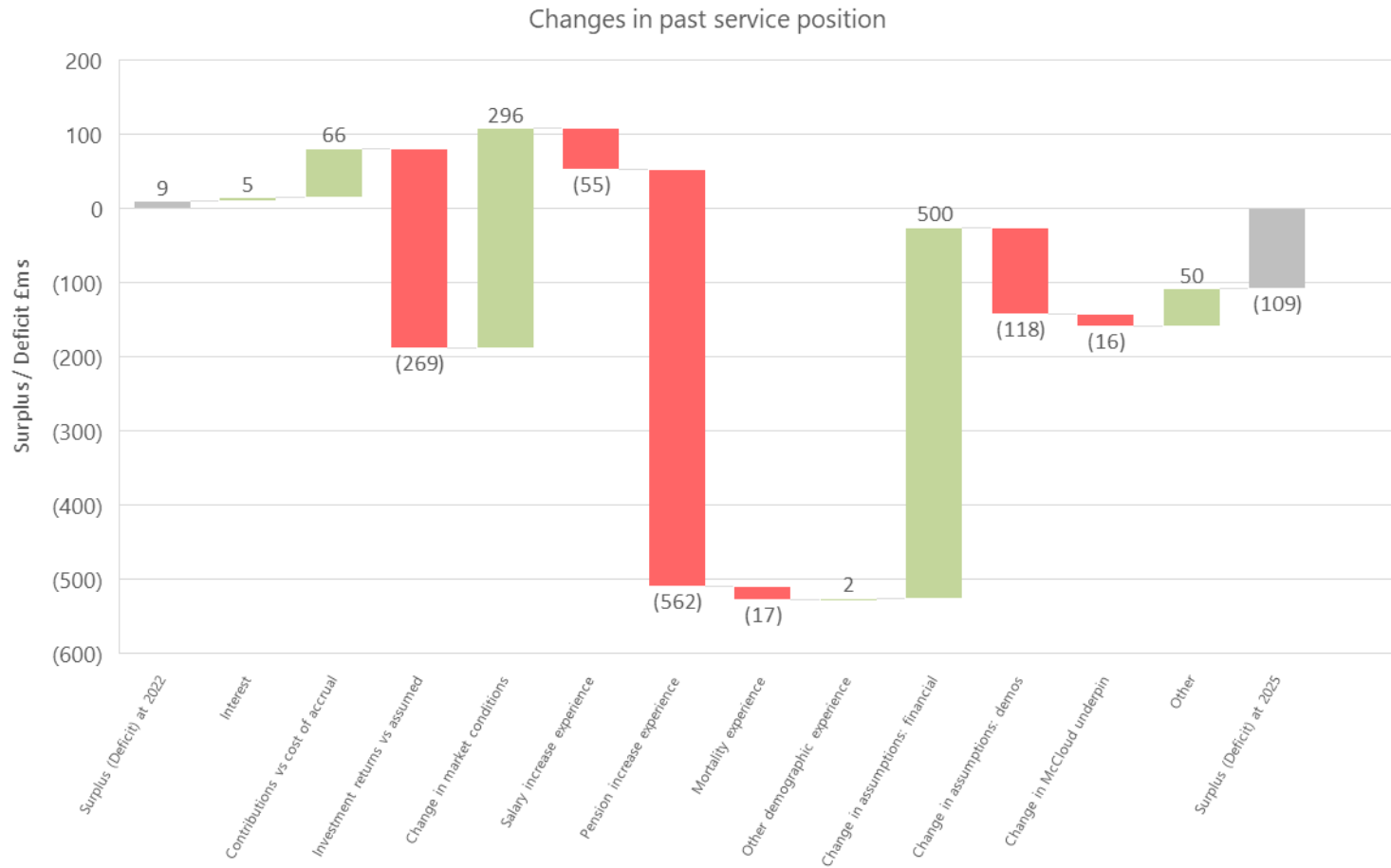
For the Nottinghamshire Pension Fund, the funding level on the local funding basis and SAB basis is 99%. We want to note that, as requested by the Government Actuary's Department, the SAB funding level includes the 2026 pension increase award (i.e. includes an allowance for known CPI inflation to September 2025), whereas the local basis includes known CPI inflation to 31 March 2025 only. The funding position on the SAB basis would be around 1% higher if we did not make allowance for the additional CPI inflation.



Reconciliation to previous valuation

Funding position

The previous valuation revealed a surplus of £9m compared to the deficit of £109m at the 2025 valuation. The key factors that have influenced the funding level of the Fund over the period are illustrated in the chart below.



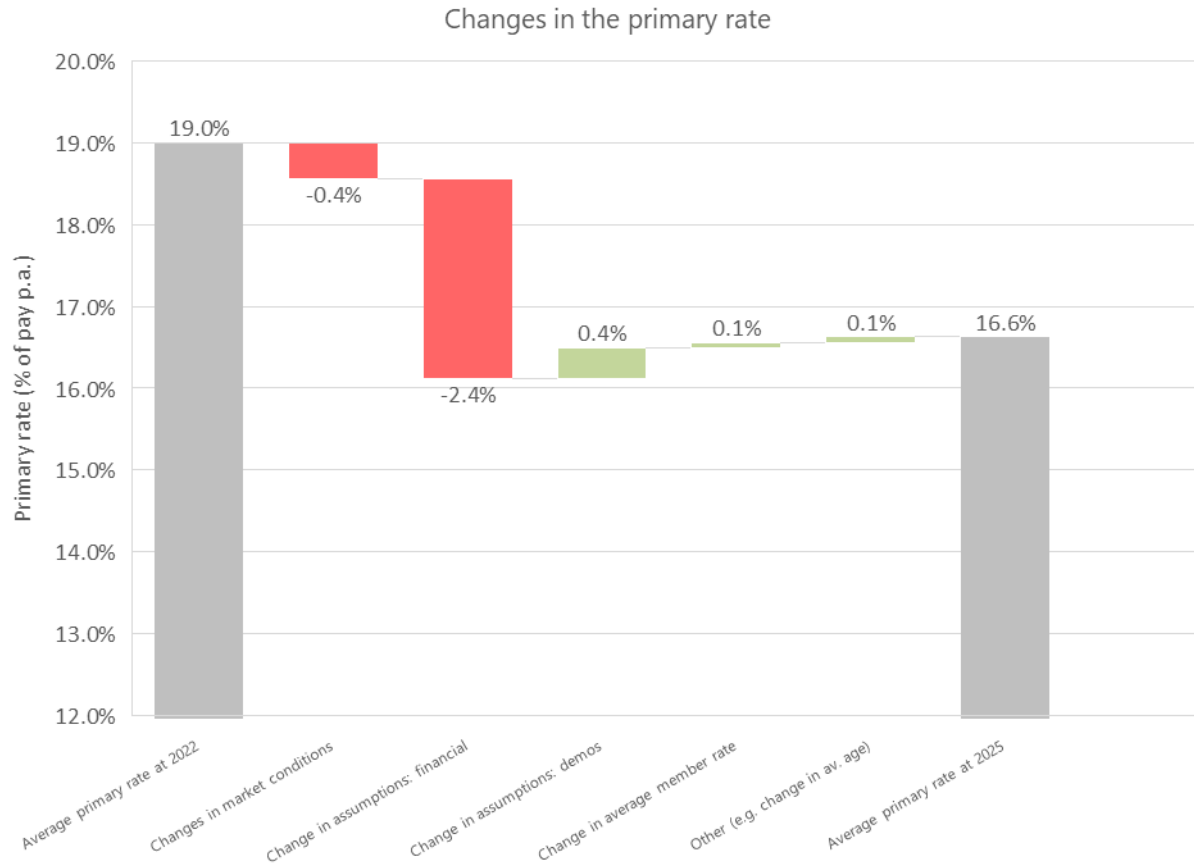
Comments on Fund results

- Changes in market conditions have increased the Fund surplus by approximately £300m
- Lower investment returns than assumed have decreased the Fund surplus by approximately £270m
- Higher inflation than assumed has decreased the surplus by approximately £560m
- The net effect of changes in financial and demographic assumptions has increased the surplus by approximately £380m



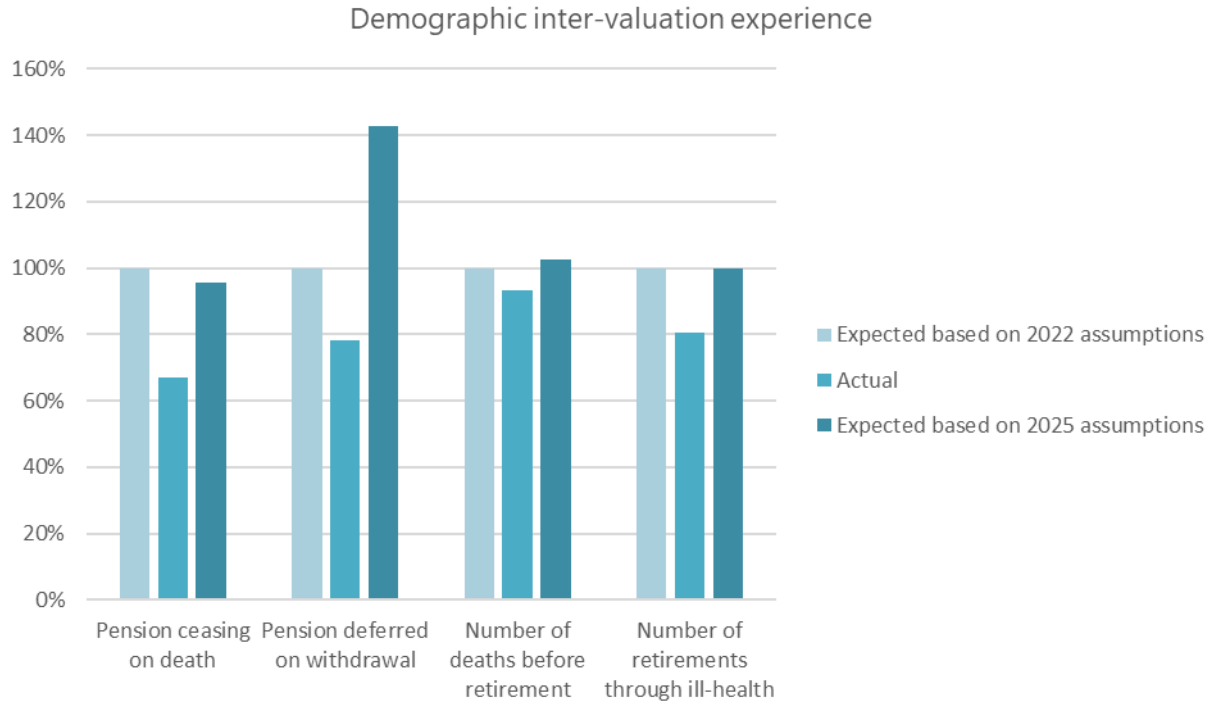
Primary contribution rate

The previous valuation resulted in a whole Fund primary rate of 19.0% of pensionable pay compared to the whole Fund primary rate of 16.6% of pensionable pay at the 2025 valuation. The reasons for the change in the primary rate are set out in the reconciliation chart below.



Comparing experience with assumptions

A comparison of the actual demographic experience of members of the Fund over the intervaluation period, with that assumed by the assumptions adopted at the last valuation in 2022 is shown in the graph below. The graph also shows how the assumptions adopted for this valuation would have compared with those adopted at 2022.



Sensitivities to the liabilities

The results set out in this report are based on a particular set of assumptions. The actual cost of providing the benefits will depend on the actual experience, which could be significantly better or worse than assumed. The sensitivity of the results to some of the key assumptions is set out in the table below.

The figures in the table are shown relative to the deficit of £109m and funding level of 99% on the agreed funding basis as at 31 March 2025.

2025 sensitivity analysis of funding position	2025 Valuation basis	Decrease discount rate by 0.1% p.a.	Increase CPI inflation by 0.1% p.a.	Increase salary assumption by 0.5% p.a.	Reduce mortality rate by 10%
	£m	£m	£m	£m	£m
Smoothed asset value	7,389	7,389	7,389	7,389	7,389
Total past service liabilities	7,499	7,619	7,616	7,539	7,650
Surplus / (Deficit)	-109	-230	-227	-149	-260
Funding level	99%	97%	97%	98%	97%



Sensitivities to the primary rate

The calculated primary rate required to fund benefits as they are earned from year to year will also be affected by the particular set of assumptions chosen. The sensitivity of the primary rate to changes in some key assumptions is shown below. Please note that the primary rate set out below does not include any adjustment via the secondary rate. The total contribution rate payable by employers will be a combination of the primary rate and a secondary rate adjustment, further details can be found in Appendix 8.

The figures in the table are shown relative to the whole Fund primary rate of 16.6% of Pensionable Pay on the agreed funding basis as at 31 March 2025.

2025 sensitivity analysis of primary rate	2025 Valuation basis of payroll p.a.	Decrease discount rate by 0.1% p.a. of payroll p.a.	Increase CPI inflation by 0.1% p.a. of payroll p.a.	Reduce mortality rate by 10% of payroll p.a.
Average total future service rate	23.0%	23.6%	23.6%	23.3%
Less average member rate	6.3%	6.3%	6.3%	6.3%
Fund primary rate	16.6%	17.2%	17.2%	17.0%



Further comments

Funding Strategy Statement (FSS)

The assumptions used for the valuation have been documented in a revised Funding Strategy Statement agreed between the Fund Actuary and the administering authority.

Risks

There are many factors that affect the Fund's funding position and could lead to the Fund's funding objectives not being met within the timescales expected. Some of the key risks that could have a material impact on the Fund are:

- Employer covenant risk
- Investment risk
- Inflation risk
- Mortality risk
- Member options risk
- Regulatory risk
- Climate risk

The sensitivity of the funding results to some of these risks was set out in the sensitivities section of this report. Please note that this is not an exhaustive list. Further information on these risks and more can be found in our initial results report and will be set out in greater detail in the FSS.

Post valuation events

Our funding model is designed to help withstand short-term volatility in markets as it is a longer-term model. We use smoothed assumptions over a six-month period with the ultimate aim of setting stable contributions for employers. The valuation approach and assumptions are not based on gilt yields and the discount rate is derived from the long-term future expected returns on each asset class with a deduction for uncertainty and risk (our prudence adjustment).

We have considered whether there are any developments since 31 March 2025 that are significant enough to review our approach. At this stage, we do not feel that the anticipated effect on the long-term funding position of any market movements is significant enough to revise our approach.

Nevertheless, due to the ongoing uncertainty around the shorter-term impact of these issues, we have considered these issues with the administering authority in setting the employer contribution rates to ensure that contributions in to the Fund remain appropriate.

We will continue to monitor the Fund's funding position and raise any individual employer cases with the Fund that we consider need any special attention. The impact of these events will be fully considered as part of the 2028 valuation when we revisit employer contributions.

The next formal valuation is due to be carried out as at 31 March 2028 however we would recommend that the financial position of the Fund is monitored regularly during the period leading up to the next formal valuation.



Rates and Adjustments Certificate

The primary and secondary contributions payable by each employer have been set out in Appendix 8 in the Rates and Adjustments Certificate in accordance with Regulation 62 of the Regulations and cover the period from 1 April 2026 to 31 March 2029. In this certificate no allowance will be made for additional costs arising which need to be met by additional contributions by the employer such as non-ill health early retirements.

The contributions in the Rates and Adjustments Certificate are set so that each employer's assets (including future contributions) are projected to be sufficient to cover the benefit payments for their members, on the assumptions set out in this report. Where there is currently a deficit for an individual employer, recovery of this deficit is targeted in line with the Fund's FSS and all employers are projected to be fully funded after a recovery period length of no more than 17 years from 1 April 2026.



This document has been agreed between the administering authority and the Fund Actuary. Contributions have been set which in our opinion meet the regulatory requirements and the funding objectives set out in the Fund's FSS.

This report must be made available to members on request.

A handwritten signature in black ink that reads "Barry McKay". The signature is written in a cursive, slightly slanted style.

Barry McKay FFA
Partner
Barnett Waddingham LLP

A handwritten signature in black ink that reads "Lucy Byrne". The signature is written in a cursive, slightly slanted style.

Lucy Byrne FIA
Senior Consulting Actuary
Barnett Waddingham LLP

Appendix 1 Summary of data and benefits

Membership data

The membership data has been provided to us by the administrators of the Fund. We have relied on information supplied by the administrator and the administering authority being accurate. The membership data has been checked for reasonableness and we have compared the membership data with information in the Fund's accounts. The numbers in the tables below relate to the number of records and so will include members in receipt of, or potentially in receipt of, more than one benefit.

Any missing or inconsistent data has been queried with the Fund and estimated where necessary.

Namely, we continued with the same approach used at the 2022 valuation to estimate McCloud benefits for eligible members. The Fund have been carrying out a data collection exercise with employers to obtain the additional data required to accurately calculate McCloud benefits, but this information was not verified at the time the data was provided and was not used for the 2025 valuation. We do not expect the impact to be material to the results.

Changes to the data were summarised in the 2025 valuation member data processing and estimating report dated 14 October 2025 which was provided to the Fund. Whilst this should not be seen as a full audit of the data, we are happy that the data is sufficiently accurate for the purposes of the valuation.

Benefits

Full details of the benefits being valued are set out in the Regulations as amended and summarised on the [LGPS website \(https://www.lgpsmember.org/\)](https://www.lgpsmember.org/). We have made no allowance for discretionary benefits.

Membership summary

A summary of the membership data used in the valuation is as follows. The membership data from the previous valuation is also shown for comparison. Please note that the average ages are weighted by salary for active members and by pension for deferred and pensioner/dependant members.

Data used	Data at 31 March 2025			Data at 31 March 2022		
Active members	Number	Pensionable pay £m	Average age (salary-weighted)	Number	Pensionable pay £m	Average age (salary-weighted)
Males	12,015	341	47	12,186	303	47
Females	34,759	686	46	34,227	570	46
Total	46,774	1,027	46	46,413	872	46
Deferred members (including undecided)	Number	Pension £m	Average age (pension-weighted)	Number	Pension £m	Average age (pension-weighted)
Males	21,256	43	50	19,086	33	50
Females	61,999	80	50	54,711	60	50
Total	83,255	123	50	73,797	93	50
Pensioner and dependant members	Number	Pension £m	Average age (pension-weighted)	Number	Pension £m	Average age (pension-weighted)
Males	16,238	119	73	14,603	95	72
Females	32,530	135	72	27,584	98	71
Total	48,768	254	73	42,187	194	72

Projected retirements

In the table below we have set out the number of members who are assumed to reach retirement age over the period from 1 April 2025 to 31 March 2029 as required under the Regulations.

Members may retire for a number of reasons including reaching normal retirement age, retiring through ill-health or redundancy. The amounts set out in the table below are the new retirement benefit amounts, as at the current valuation date that are assumed to come into payment in each of the inter-valuation years.

Projected new benefits

Year to	Number of members	Retirement benefits £m's
31 March 2026	4,508	31
31 March 2027	4,059	29
31 March 2028	4,127	27
31 March 2029	3,482	28

Guaranteed Minimum Pension (GMP) equalisation and indexation

As with the previous valuation, we have assumed that the Fund will pay limited increases for members that have reached State Pension Age (SPA) by 6 April 2016, with the Government providing the remainder of the inflationary increase. For members that reach SPA after this date, we have assumed that the Fund will be required to pay the entire inflationary increase. We are comfortable that our approach is consistent with the consultation outcome.



Appendix 2 Summary of assumptions

A summary of the assumptions adopted for the valuation at 31 March 2025 and as at 31 March 2022 is set out below.

Assumptions	2025 valuation	2022 valuation
Financial assumptions (p.a.)		
CPI inflation	2.7%	2.9%
Salary increases	3.7%	3.9%
Discount rate	5.0%	4.7%
Pension increases on GMP	Funds will pay limited increases for members reaching SPA by 6 April 2016, and full increases for others	
Demographic assumptions		
Post-retirement mortality		
Pensioners	110% (M) / 100% (F) of S4PA tables	115% (M) / 110% (F) of S3PA tables
Dependants	100% (M) / 95% (F) of S4DA tables	105% (M) / 115% (F) of S3DA tables
Actives and deferreds (pre-retirement mortality)	Pre-retirement decrements	Pre-retirement decrements
Actives and deferreds (post-retirement mortality)	As for current pensioner assumptions	As for current pensioner assumptions
Future improvements		
CMI model	CMI_2024	CMI_2021
Long-term rate of improvement (p.a.)	1.50%	1.25%
Initial addition parameter (p.a.)	0.0%	0.0%
Overlay half-life (not applicable in 2022)	1 year	n/a
Retirement assumption		
	Weighted average	Weighted average
Pre-retirement decrements	GAD 2020 scheme valuation: no salary scale, 50% multiplier to ill-health rates and 115% (M) / 120% (F) multiplier to pre-retirement mortality rates	GAD 2016 scheme valuation: no salary scale, 50% multiplier to ill-health rates and 115% multiplier to pre-retirement mortality rates
50:50 assumption	Member data	Member data
Commutation	50% of max	50% of max
Family statistics		
% with qualifying dependant	75% (M) / 65% (F)	75% (M) / 70% (F)
Age difference	3 years	3 years

Demographic assumptions – sample rates

The following tables set out some sample rates of the demographic assumptions used in the calculations. These sample rates are based on those set by the Government Actuary's Department (GAD) based on analysis of the Local Government Pension Scheme (LGPS) in England and Wales.

Allowance for ill-health early retirements

A small proportion of members are assumed to retire early due to ill health. In the table below we set out an extract of some sample rates from the GAD tables used:

Age	Males	Females
25	0.01%	0.00%
30	0.01%	0.01%
35	0.02%	0.01%
40	0.04%	0.03%
45	0.09%	0.06%
50	0.18%	0.13%
55	0.36%	0.28%
60	0.74%	0.62%
65	1.51%	1.34%

Please note the above rates are the raw decrements as set by GAD. Our assumption is that there will be 50% of the number of ill-health retirements assumed by GAD.

The proportion of ill-health early retirements falling into each tier category has been assumed to be as follows for both males and females:

Tier 1	Tier 2	Tier 3
75%	15%	10%

Death before retirement

A small number of members are assumed to die before reaching retirement age. In the table below we set out an extract of some sample rates from the GAD tables used:

Age	Males	Females
25	0.02%	0.01%
30	0.03%	0.01%
35	0.05%	0.02%
40	0.06%	0.03%
45	0.09%	0.05%
50	0.13%	0.08%
55	0.21%	0.12%
60	0.32%	0.19%
65	0.5%	0.29%

Please note the above rates are the raw decrements as set by GAD. We have applied a multiplier of 115% for males and 120% for females.



Allowance for withdrawals

This assumption is regarding active members who leave service to move to deferred member status. Active members are assumed to leave service at the following sample rates:

Age	Males	Females
25	14%	13%
30	10%	10%
35	8%	8%
40	6%	7%
45	5%	6%
50	4%	5%
55	3%	4%
60	3%	3%
65	2%	2%



Appendix 3 Regulatory uncertainties

There are currently a few important regulatory uncertainties surrounding the 2025 valuation as follows:

- Long-term impact of the McCloud and Sargeant cases;
- Cost management reviews which could affect future and historic LGPS benefits;
- Virgin Media case;
- Gender Pensions Gap reporting; and
- Climate change risks and opportunities;

Although it is unclear what impact these uncertainties will have on the future benefits of individual members, we have considered these issues in the assumptions used to set the contribution rates for employers.

McCloud

At the 2022 valuation we estimated the impact of the McCloud ruling for each active member based on the membership data available. This included looking back at historic valuation data to estimate a payroll history for each member which was then used to determine the equivalent service accrued in the final salary scheme had it not been discontinued. Due to the lack of sufficient data as well as direction from the Ministry of Housing, Communities and Local Government (MHCLG), no estimates were made for deferred and pensioner members.

The LGPS McCloud remedy regulations became law on 1 October 2023. Since the 2022 valuation, the Fund has been carrying out a data collection exercise with employers to obtain the additional data required to accurately calculate McCloud benefits, but this information was not verified at the time the data was provided and was not used for the 2025 valuation.

We therefore continued with the same approach used at the 2022 valuation to estimate McCloud benefits for eligible members. For the active records, we estimated the McCloud data based on historic data in our records. We also carried out additional sense checks for these estimates. We did not make any estimations for deferred or pensioner members due to the lack of appropriate data.

As part of the 2025 valuation, we calculated each member's liabilities which includes an allowance for the McCloud underpin for eligible members as determined by the remedy regulations. The liabilities calculated as part of the 2025 valuation reflects the fact that eligible members may receive a pension uplift at retirement if their benefits would have been higher had they continued to accrue service in the discontinued final salary scheme until 31 March 2022.

There still remains uncertainty over the long-term effects of the McCloud judgment, but where data has been available, we have been able to estimate the impact of McCloud on individual employers and funding positions and contributions have been set accordingly.

Cost management reviews

Further cost control and cost management reviews will be carried out and may lead to future benefit changes. However, as the aim of this monitoring is to keep the cost of benefits within an affordable range, we can be relatively comfortable that future reviews will not have a significant impact on the value we placed on the liabilities and so did not make any explicit allowance for these.

Virgin Media case

This issue relates to a case where missing actuarial certification resulted in historic benefit changes being void. The Department for Work and Pensions (DWP) published an announcement on 5 June 2025 noting the plan to introduce new legislation in response to the Virgin Media vs NTL Trustees ruling. The legislation will allow affected pension schemes to retrospectively obtain written actuarial confirmation that historic changes to scheme rules met the required standards.

The new legislation is hoped to provide clarity to affected schemes; we have therefore assumed that there will be no impact on the LGPS as a result of the ruling.



Appendix 4 Gender Pensions Gap

On 15 May 2025, Government launched a consultation on changes to the Local Government Pension Scheme (LGPS) in England and Wales. The proposed changes are intended to improve fairness in and access to the LGPS. The proposals include addressing survivor pensions and deaths grants and addressing the Gender Pension Gap in the LGPS.

As required under the LGPS Regulations 2013, we have reported on the gender pensions gap within the fund. The reporting approach, including derivation of statistics, is consistent with the guidance '2025 Fund Valuations: Guidance for Gender Pension Gap reporting' dated 2 February 2026.

For this analysis, we have relied upon the membership data provided by the Fund for the purpose of the 2025 actuarial valuation.

The Gender Pensions Gap (GPG) is calculated as:

$$GPG = \frac{\text{Mean pension value for males} - \text{Mean pension value for females}}{\text{Mean pension value for males}}$$

The GPG is expressed as a percentage. For example, a GPG of 10% indicates that, on average within the population analysed, for every £1 of pension accrued by males, females will have accrued £0.90.



Active members

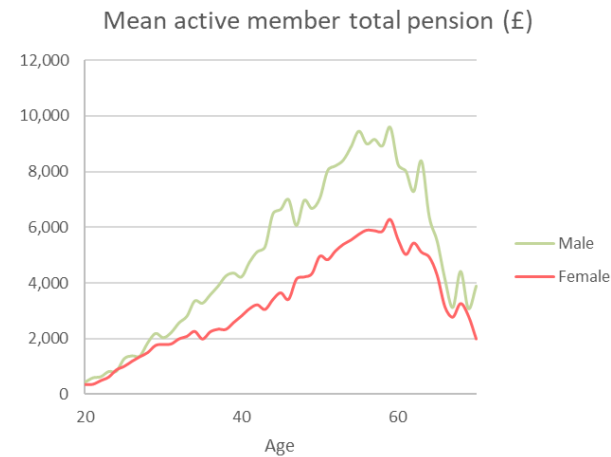
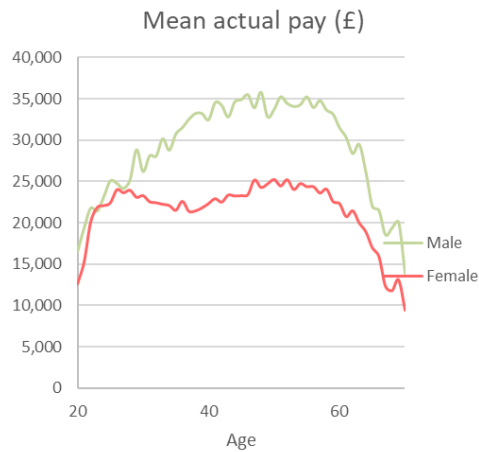
The results in this section set out the analysis for members who were active at 31 March 2025.

Fund level analysis

At overall fund level, the gender pensions gap (GPG) for active members of the Fund is 34%. Further detail is set out in the table below. Please note that the number of members in the table below will differ from the total number of records as set out in Appendix 1, as in the Gender pension gap (GPG) analysis we have treated members with multiple records as a single member.

Gender pension gap for active members	Number of members	Percentage of overall membership	Mean age	Mean FTE pay (£)	Mean actual pay (£)	Mean CARE pension (£)	Mean Final Salary pension (£)	Mean combined pension (£)
Females	29,606	73%	46	£31,832	£22,521	£2,725	£3,662	£3,646
Males	11,114	27%	46	£37,446	£30,307	£3,942	£5,983	£5,564
			Gender gap	15%	26%	31%	39%	34%

A chart of mean pensionable pay for males and females, and a chart of mean total pension for males and females, by age are shown below.



Employer category analysis

In line with the Guidance, analysis at employer category level is set out below.

Local authorities and connected bodies (SF3 number 1)

All local authority maintained schools have been aggregated with their corresponding local authority for the purposes of this analysis.

GPG for local authorities and connected bodies	Number of members	Percentage of overall membership	Mean age	Mean FTE pay (£)	Mean actual pay (£)	Mean CARE pension (£)	Mean Final Salary pension (£)	Mean combined pension (£)
Females	16,388	70%	46	£33,173	£24,786	£3,179	£4,078	£4,379
Males	7,175	30%	47	£36,840	£31,782	£4,270	£6,005	£6,108
			Gender gap	10%	22%	26%	32%	28%

Centrally funded public sector bodies excluding academies (SF3 number 2, local authority indicator 1)

GPG for centrally funded public sector bodies (exc. academies)	Number of members	Percentage of overall membership	Mean age	Mean FTE pay (£)	Mean actual pay (£)	Mean CARE pension (£)	Mean Final Salary pension (£)	Mean combined pension (£)
Females	2,598	65%	43	£34,842	£25,577	£3,092	£4,092	£3,988
Males	1,395	35%	43	£39,498	£29,587	£3,846	£5,396	£5,107
			Gender Gap	12%	14%	20%	24%	22%



Academies (SF3 number 2, local authority indicator 2)

GPG for academies	Number of members	Percentage of overall membership	Mean age	Mean FTE pay (£)	Mean actual pay (£)	Mean CARE pension (£)	Mean Final Salary pension (£)	Mean combined pension (£)
Females	9,822	84%	45	£27,125	£17,796	£1,811	£2,272	£2,209
Males	1,935	16%	43	£36,015	£22,832	£2,171	£4,546	£2,690
			Gender Gap	25%	22%	17%	50%	18%

Private/voluntary/other bodies (SF3 number 4)

GPG for other private/voluntary/other bodies	Number of members	Percentage of overall membership	Mean age	Mean FTE pay (£)	Mean actual pay (£)	Mean CARE pension (£)	Mean Final Salary pension (£)	Mean combined pension (£)
Females	796	57%	50	£31,673	£24,241	£3,451	£4,092	£5,183
Males	607	43%	49	£41,067	£38,338	£5,932	£7,684	£9,350
			Gender Gap	23%	37%	42%	47%	45%

Pensioner members

The GPG for pensioner members of the Fund is 46%. Further detail is set out in the table below. Please note that the number of members in the table below will differ from the total number of member records as set out in Appendix 1, as in the Gender pension gap (GPG) analysis we have treated members with multiple records as a single member.

Gender pension gap for pensioner members	Number of members	Percentage of overall membership	Mean age	Mean pension (£)
Females	24,134	66%	72	£4,727
Males	12,685	34%	73	£8,824
Gender Gap				46%

A chart of mean total pension for males and females by age is shown below.



Appendix 5 Climate risk analysis

Climate risk is an important consideration for the 2025 valuation. We have carried out scenario analysis on the assets and liabilities of the Fund in-line with the Key Principles drafted by the four actuarial firms who advise the LGPS funds and agreed with the Government Actuary's Department (GAD) for the purpose of the 2025 LGPS valuations in England and Wales. Further information can be found on the climate scenario analysis report dated 25 October 2025.

We have also considered the requirements under the Occupational Pension Schemes (Climate Change Governance and Reporting) Regulations 2021 although these regulations do not apply to the LGPS. This is because we anticipate that the equivalent regulations that could ultimately apply to the LGPS will contain similar requirements.

The analysis considered the projected funding level under various climate-related scenarios, alongside the agreed 2025 valuation basis for the Fund. The results thereby allow the administering authority to consider whether the 2025 valuation funding strategy is sufficiently robust in the context of this climate scenario analysis and any potential contribution impacts.

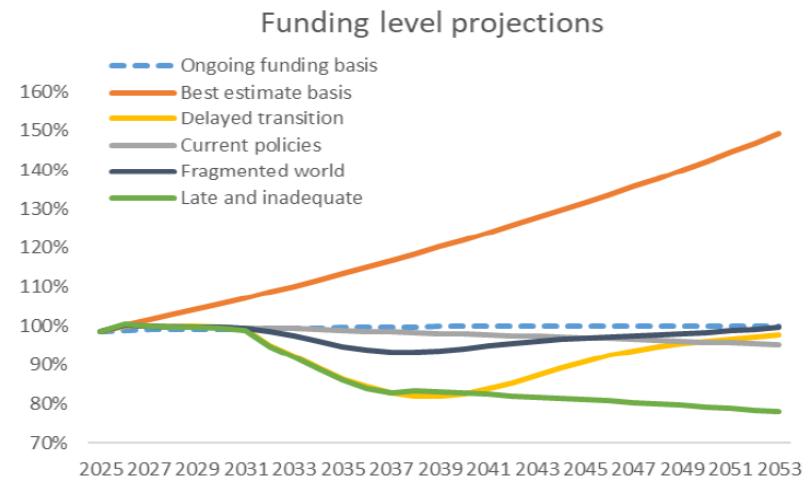
The climate scenarios within Barnett Waddingham's in-house climate scenario framework include three climate scenarios which have been provided by Moody's Analytics and are broadly based on scenarios from the Network for Greening the Financial System (NGFS). A brief description of these scenarios is set out below:

- 1 **Base case** – we have assumed the Fund's best estimate funding basis as the base case scenario. All other scenarios are considered relative to this base case, using the relative difference in returns and financial assumptions between Moody's own base case, and each climate scenario.
- 2 **Delayed transition** – additional policy implementation is delayed until 2030. Stronger policies are required (versus a scenario whereby policy implementation is not delayed), such as a higher effective carbon price, in

order to limit global temperature rises to below 2.0°C.

- 3 **Current policies** – no new climate policies are introduced beyond the current policies in place, resulting in a lower effective carbon price, but also a growing concentration of greenhouse gas emissions and a larger increase in global temperatures, relative to a transition scenario.
- 4 **Fragmented world** – additional policy implementation is delayed and diverges globally. Those countries with net-zero targets are assumed to meet c.80% of their target, whilst those without follow current policies.
- 5 **Late and inadequate action** – this scenario has been created by Barnett Waddingham, and takes the highest negative return impact, on an annual basis, across the other three scenarios. The scenario is assumed to exhibit a mixture of characteristics from the above scenarios (i.e. delayed transition and high temperature rises).

The impact on the funding position of each scenario is considered in the graph below.



Limitations of the analysis

Our quantitative analysis does not consider the impact of many risks associated with climate change due to the current lack of robust data. Examples include certain investment risks and a degree of inflation risk (we believe these are quantified within the model to some extent, but not fully), litigation risk, political risk and geopolitical risk. Furthermore, it is widely believed that climate scenarios fail to exhaustively model transition and physical risks and the impact of tipping points is not included in the data.

Climate scenario modelling is in its infancy and is expected to undergo significant development over time and data quality is generally considered spurious. We intend to develop and build upon this analysis over time as data quality and availability improves. Our analysis recognises these limitations and has addressed them by combining the quantitative and qualitative analyses in the comprehensive report dated 25 October 2025.



Appendix 6 Decisions Log

The triennial actuarial valuation is a significant exercise carried out by the Fund. This report is a summary of the main outputs from the triennial actuarial valuation. The outputs are the result of funding strategy analysis, discussions and Fund decisions throughout the valuation process. A high-level audit trail of the key funding strategy decisions is set out below.

Funding strategy

The actuarial assumptions were reviewed by the Fund on 8 October 2025, supported by analytics and other information from the Fund Actuary. The assumptions, including the level of prudence, were agreed by Fund Officers at the meeting on 8 October 2025.

The funding strategy parameters, including management of surpluses (where present) and prudence levels, which feed into the setting of employer contribution rates, and other aspects of the funding strategy, including the approach to cessation valuations, exit credits, bulk transfers and new employers, were reviewed by the Fund prior to the 13 November 2025 Pension Fund Committee meeting.

The outcomes of these decisions were collated and documented in an updated copy of the Funding Strategy Statement (FSS). The Fund proposed amendments to the FSS following the employer consultation process. The final version of the FSS, which included the proposed amendments, was approved by the Pension Fund Committee on 12 February 2026.

Stakeholder engagement

In addition, the Fund has engaged with employers and the Local Pensions Board throughout the valuation exercise. A summary of the engagement is detailed below.

- Funding Strategy Statement consultation: an updated version of the FSS was issued to employers on 14 November 2025 with the opportunity to feed back comments or ask questions to the Fund by 9 January 2026.
- Employer results: The proposed contribution rates to be payable between 1 April 2026 and 31 March 2029 were issued to employers between November 2025 and January 2026. A number of employers also received a results schedule setting out their 2025 valuation funding position and contribution rate in November 2025.
- The Annual General meeting: the Annual General meeting on 22 January 2026 discussed the key themes of the 2025 valuation.

Appendix 7 Dashboard

GAD Dashboard

		2025 valuation	2022 valuation
Funding position - local funding basis			
Funding level (assets/liabilities)	%	98.5%	100.1%
Funding level (change since previous valuation)	%	-1.6%	7.1%
Asset value used at the valuation	£m	7,389	6,498
Value of liabilities (including McCloud liability)	£m	7,499	6,489
Surplus (deficit)	£m	(109)	9
Discount rate – past service	% pa	5.0%	4.7%
Discount rate – future service	% pa	5.0%	4.7%
Assumed pension increases (CPI)	% pa	2.7%	2.9%
Method of derivation of discount rate, plus any changes since previous valuation	Freeform text	In line with the Funding Strategy Statement, with the level of prudence in the ongoing discount rate determined based on a success probability of 70%	In line with the Funding Strategy Statement, with the level of prudence in the ongoing discount rate determined based on a success probability of 68%
Assumed Life expectancies at age 65			
Life expectancy for current pensioners – men age 65	years	21.02	20.67
Life expectancy for current pensioners – women age 65	years	24.04	23.47
Life expectancy for future pensioners – men age 45	years	22.62	21.93
Life expectancy for future pensioners – women age 45	years	25.77	24.91
Past service funding position - LGPS EW SAB basis (for comparison purposes only)			
Market value of assets	£m	7,262	6,617
Value of liabilities	£m	7,334	6,353
Funding level on SAB basis (assets/liabilities)	%	99.0%	104.2%
Funding level on SAB basis (change since last valuation)	%	-5.1%	4.3%



Contribution rates payable

Primary contribution rate	% of pay	16.6%	19.0%
Secondary contribution rate (cash amounts in each year)			
Secondary contribution rate - 1st year of rates and adjustment certificate	£m	11.69	21.95
Secondary contribution rate - 2nd year of rates and adjustment certificate	£m	12.12	18.37
Secondary contribution rate - 3rd year of rates and adjustment certificate	£m	12.56	14.49
Giving total expected contributions			
Total expected contributions - 1st year of rates and adjustment certificate (£ figure based on assumed payroll)	£m	188.80	194.41
Total expected contributions - 2nd year of rates and adjustment certificate (£ figure based on assumed payroll)	£m	195.73	197.52
Total expected contributions - 3rd year of rates and adjustment certificate (£ figure based on assumed payroll)	£m	202.93	200.59
Assumed payroll (cash amounts in each year)			
Total assumed payroll - 1st year of rates and adjustment certificate (£m)	£m	1,064.85	905.95
Total assumed payroll - 2nd year of rates and adjustment certificate (£m)	£m	1,103.98	941.09
Total assumed payroll - 3rd year of rates and adjustment certificate (£m)	£m	1,144.56	977.59
3-year average total employer contribution rate	% of pay	17.7%	21.0
Average employee contribution rate (% of pay)	% of pay	6.3%	6.4%
Employee contribution rate (£ figure based on assumed payroll of £m)	£m pa	67.53	58.33

Deficit recovery & surplus management plan for local authorities

Latest deficit recovery period end date, where this methodology is used by the fund's actuarial advisor	Year	2043	2041
Earliest surplus spreading period end date, where this methodology is used by the fund's actuarial advisor	Year	2043	2026
The time horizon end date, where this methodology is used by the fund's actuarial advisor	Year	n/a	n/a
The funding plan's likelihood of success, where this methodology is used by the fund's actuarial advisor	%	n/a	n/a
Surplus Methodology (Explicit contribution stabilisation mechanism; surplus spreading period; surplus buffer and surplus spreading period; Volatility asset reserve and surplus spreading period; other; or N/A)	Drop down	Surplus buffer and surplus spreading period	Surplus buffer and surplus spreading period
Surplus methodology & parameters explanation (including changes since previous valuation)	Freeform text	If greater than 115% funded - refund of surplus above 115% to be repaid over 17 years.	n/a
Additional information			
Percentage of liabilities relating to employers with deficit recovery periods of longer than 20 years	%	n/a	n/a
Percentage of total liabilities that are in respect of Tier 3 employers	%	8.0%	10.6%
Included climate change analysis/comments	Yes/No	Yes	Yes
Gender pension gap statistic - Fund active mean CARE pension GPG	%	30.9%	n/a
Gender pension gap statistic - Fund active mean combined Final Salary and CARE pension GPG	%	34.5%	n/a
Gender pension gap statistic - Fund pensioner mean pension GPG	%	46.4%	n/a

Appendix 8 Rates and Adjustments Certificate

Regulatory background

In accordance with Regulation 62 of the Local Government Pension Scheme Regulations we have made an assessment of the contributions that should be paid into the Fund by participating employers for the period 1 April 2026 to 31 March 2029.

The method and assumptions used to calculate the contributions set out in the Rates and Adjustments Certificate are detailed in the Funding Strategy Statement and in Appendix 2 of this report.

Primary and secondary rate summary

The primary rate for the Fund is the weighted average (by payroll) of the individual employers' primary rates and is 16.6% p.a. of payroll.

The secondary rates across the entire Fund (as a percentage of projected Pensionable Pay and as a monetary amount) in each of the three years in the period 1 April 2026 to 31 March 2029 is set out in the table below. These amounts reflect the individual employers' recovery plans.

Secondary contributions	2026/27	2027/28	2028/29
Total as a % of payroll	1.1%	1.1%	1.1%
Equivalent to total monetary amounts of	£11,694,000	£12,117,000	£12,563,000

The primary rate of contribution as defined by Regulation 62(5) for each employer for the period 1 April 2026 to 31 March 2029 is set out in the table overleaf. The primary rate is the employer's contribution towards the cost of benefits accruing in each of the three years beginning 1 April 2026. In addition, each employer pays a secondary contribution as required under Regulation 62(7) that when combined with the primary rate results in the minimum total contributions as set out below. This secondary rate is based on their particular circumstances and so individual adjustments are made for each employer.

General notes

Employers may pay further amounts at any time and future periodic contributions, or the timing of contributions, may be adjusted on a basis approved by us as the Fund Actuary. The administering authority, with the advice from us as the Fund Actuary may allow some or all of these contributions to be treated as a prepayment and offset against future certified contributions.



The certified contributions include an allowance for expenses and the expected cost of lump sum death benefits but exclude early retirement strain and augmentation costs which are payable by participating employers in addition.

The monetary amounts are payable in 12 monthly instalments throughout the relevant year unless agreed by the administering authority and an individual employer.

Employer code	Employer name	Primary rate (% pay)	Secondary rate (% pay plus monetary adjustment)			Total contributions i.e. primary (% of pay) plus secondary		
			2026/27	2027/28	2028/29	2026/27	2027/28	2028/29
Tax-raising bodies								
<i>Funding Pool</i>								
<i>Newark & Sherwood District Council</i>								
3	Newark & Sherwood District Council	16.4%	£472k	£489k	£507k	16.4% plus £472k	16.4% plus £489k	16.4% plus £507k
390	Active 4 Today Ltd	16.4%	£40,000	£42,000	£44,000	16.4% plus £40,000	16.4% plus £42,000	16.4% plus £44,000
<i>Funding Pool</i>								
<i>Broxtowe Borough Council</i>								
5	Broxtowe Borough Council	16.8%	-	-	-	16.8%	16.8%	16.8%
423	Liberty Leisure Limited	16.8%	-	-	-	16.8%	16.8%	16.8%
<i>Funding Pool</i>								
<i>Police & Crime Commissioner</i>								
313	Nottinghamshire Office of the Police & Crime Commissioner (PCC)	15.2%	-	-	-	15.2%	15.2%	15.2%
314	Nottinghamshire Office of the Police & Crime Commissioner	15.2%	-	-	-	15.2%	15.2%	15.2%
<i>Individual Employers</i>								
1	Bassetlaw District Council	17.2%	£4,580	£4,750	£4,920	17.2% plus £4,580	17.2% plus £4,750	17.2% plus £4,920
2	Mansfield District Council	17.9%	£1.17m	£1.21m	£1.26m	17.9% plus £1.17m	17.9% plus £1.21m	17.9% plus £1.26m
4	Ashfield District Council	17.2%	£1.01m	£1.05m	£1.09m	17.2% plus £1.01m	17.2% plus £1.05m	17.2% plus £1.09m

Employer code	Employer name	Primary rate	Secondary rate (% pay plus monetary adjustment)			Total contributions i.e. primary (% of pay) plus secondary		
			(% pay)	2026/27	2027/28	2028/29	2026/27	2027/28
6	Gedling Borough Council	16.5%	£359k	£372k	£386k	16.5% plus £359k	16.5% plus £372k	16.5% plus £386k
7	Rushcliffe Borough Council	16.7%	£637k	£661k	£685k	16.7% plus £637k	16.7% plus £661k	16.7% plus £685k
8	Nottingham City Council	16.7%	£3.49m	£3.62m	£3.75m	16.7% plus £3.49m	16.7% plus £3.62m	16.7% plus £3.75m
130	Nottinghamshire Combined Fire Authority	16.4%	£285k	£296k	£307k	16.4% plus £285k	16.4% plus £296k	16.4% plus £307k
315	Nottinghamshire County Council	17.5%	£2.63m	£2.72m	£2.82m	17.5% plus £2.63m	17.5% plus £2.72m	17.5% plus £2.82m
359	Nottingham City Council (EMC)	15.9%	-	-	-	15.9%	15.9%	15.9%
Higher and Further Education Bodies								
<i>Funding Pool</i>		<i>West Nottinghamshire College</i>						
99	West Nottinghamshire College	18.5%	-	-	-	18.5%	18.5%	18.5%
<i>Individual Employers</i>								
78	Nottingham Trent University	14.8%	£701k	£727k	£753k	14.8% plus £701k	14.8% plus £727k	14.8% plus £753k
138	Nottingham College	15.9%	-	-	-	15.9%	15.9%	15.9%
Academies								
<i>Funding Pool</i>		<i>Fund Academies</i>						
101	Billborough College	16.3%	0.3%	0.3%	0.3%	16.6%	16.6%	16.6%
198	Samworth Church Academy	16.3%	0.3%	0.3%	0.3%	16.6%	16.6%	16.6%
200	Bulwell Academy	16.3%	0.3%	0.3%	0.3%	16.6%	16.6%	16.6%

Employer code	Employer name	Primary rate (% pay)	Secondary rate (% pay plus monetary adjustment)			Total contributions i.e. primary (% of pay) plus secondary		
			2026/27	2027/28	2028/29	2026/27	2027/28	2028/29
202	Nottinham University Samworth Academy	16.3%	0.3%	0.3%	0.3%	16.6%	16.6%	16.6%
219	Nottingham Academy	16.3%	0.3%	0.3%	0.3%	16.6%	16.6%	16.6%
227	Barnby Road Academy	16.3%	0.3%	0.3%	0.3%	16.6%	16.6%	16.6%
229	George Spencer Academy	16.3%	0.3%	0.3%	0.3%	16.6%	16.6%	16.6%
230	Redhill Academy	16.3%	0.3%	0.3%	0.3%	16.6%	16.6%	16.6%
233	Fernwood School	16.3%	0.3%	0.3%	0.3%	16.6%	16.6%	16.6%
235	Toot Hill School	16.3%	0.3%	0.3%	0.3%	16.6%	16.6%	16.6%
237	Manor Academy	16.3%	0.3%	0.3%	0.3%	16.6%	16.6%	16.6%
239	South Nottinghamshire Academy	16.3%	0.3%	0.3%	0.3%	16.6%	16.6%	16.6%
240	Serlby Park Academy	16.3%	0.3%	0.3%	0.3%	16.6%	16.6%	16.6%
241	Carlton Academy	16.3%	0.3%	0.3%	0.3%	16.6%	16.6%	16.6%
242	Norbridge Academy	16.3%	0.3%	0.3%	0.3%	16.6%	16.6%	16.6%
245	Southwark Primary School	16.3%	0.3%	0.3%	0.3%	16.6%	16.6%	16.6%
246	Arnold Hill Spencer Academy	16.3%	0.3%	0.3%	0.3%	16.6%	16.6%	16.6%
247	Huntingdon Academy	16.3%	0.3%	0.3%	0.3%	16.6%	16.6%	16.6%
248	Edna G Olds Academy	16.3%	0.3%	0.3%	0.3%	16.6%	16.6%	16.6%
249	St Anns Well Academy	16.3%	0.3%	0.3%	0.3%	16.6%	16.6%	16.6%

Employer code	Employer name	Primary rate (% pay)	Secondary rate (% pay plus monetary adjustment)			Total contributions i.e. primary (% of pay) plus secondary		
			2026/27	2027/28	2028/29	2026/27	2027/28	2028/29
250	Nottingham Girls Academy	16.3%	0.3%	0.3%	0.3%	16.6%	16.6%	16.6%
253	Warren Primary Academy	16.3%	0.3%	0.3%	0.3%	16.6%	16.6%	16.6%
257	Sycamore Academy	16.3%	0.3%	0.3%	0.3%	16.6%	16.6%	16.6%
260	Quarrydale Academy	16.3%	0.3%	0.3%	0.3%	16.6%	16.6%	16.6%
262	Priory Catholic Voluntary Academy	16.3%	0.3%	0.3%	0.3%	16.6%	16.6%	16.6%
263	Nethergate Academy	16.3%	0.3%	0.3%	0.3%	16.6%	16.6%	16.6%
264	Leverton Church of England Academy	16.3%	0.3%	0.3%	0.3%	16.6%	16.6%	16.6%
265	Chetwynd Spencer Academy	16.3%	0.3%	0.3%	0.3%	16.6%	16.6%	16.6%
266	Ashfield School	16.3%	0.3%	0.3%	0.3%	16.6%	16.6%	16.6%
267	Elizabethan Academy	16.3%	0.3%	0.3%	0.3%	16.6%	16.6%	16.6%
276	Outwood Academy Portland	16.3%	0.3%	0.3%	0.3%	16.6%	16.6%	16.6%
277	Outwood Academy Valley	16.3%	0.3%	0.3%	0.3%	16.6%	16.6%	16.6%
280	Rushcliffe Spencer Academy	16.3%	0.3%	0.3%	0.3%	16.6%	16.6%	16.6%
281	Outwood Academy Kirkby	16.3%	0.3%	0.3%	0.3%	16.6%	16.6%	16.6%
287	Milford Academy	16.3%	0.3%	0.3%	0.3%	16.6%	16.6%	16.6%
288	Old Basford School	16.3%	0.3%	0.3%	0.3%	16.6%	16.6%	16.6%
289	Park Vale Academy	16.3%	0.3%	0.3%	0.3%	16.6%	16.6%	16.6%

Employer code	Employer name	Primary rate (% pay)	Secondary rate (% pay plus monetary adjustment)			Total contributions i.e. primary (% of pay) plus secondary		
			2026/27	2027/28	2028/29	2026/27	2027/28	2028/29
290	Whitemoor Academy	16.3%	0.3%	0.3%	0.3%	16.6%	16.6%	16.6%
291	Meden School	16.3%	0.3%	0.3%	0.3%	16.6%	16.6%	16.6%
295	Mansfield Primary Academy	16.3%	0.3%	0.3%	0.3%	16.6%	16.6%	16.6%
297	Stone Soup Academy	16.3%	0.3%	0.3%	0.3%	16.6%	16.6%	16.6%
306	Newark Academy	16.3%	0.3%	0.3%	0.3%	16.6%	16.6%	16.6%
308	Kingston Park Academy	16.3%	0.3%	0.3%	0.3%	16.6%	16.6%	16.6%
312	Windmill LEAD Academy	16.3%	0.3%	0.3%	0.3%	16.6%	16.6%	16.6%
319	Ambleside Academy	16.3%	0.3%	0.3%	0.3%	16.6%	16.6%	16.6%
327	Firbeck Academy	16.3%	0.3%	0.3%	0.3%	16.6%	16.6%	16.6%
330	Fairfield Spencer Academy	16.3%	0.3%	0.3%	0.3%	16.6%	16.6%	16.6%
333	Skegby Junior Academy	16.3%	0.3%	0.3%	0.3%	16.6%	16.6%	16.6%
336	Glapton Primary School	16.3%	0.3%	0.3%	0.3%	16.6%	16.6%	16.6%
337	East Bridgford St Peter's Church of England Academy	16.3%	0.3%	0.3%	0.3%	16.6%	16.6%	16.6%
338	Archbishop Cranmer Church of England Academy	16.3%	0.3%	0.3%	0.3%	16.6%	16.6%	16.6%
342	Hogarth Primary & Nursery School	16.3%	0.3%	0.3%	0.3%	16.6%	16.6%	16.6%
346	Magnus Church of England Academy	16.3%	0.3%	0.3%	0.3%	16.6%	16.6%	16.6%
347	Bishop Alexander L.E.A.D. Academy	16.3%	0.3%	0.3%	0.3%	16.6%	16.6%	16.6%



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348	Portland Spencer Academy	16.3%	0.3%	0.3%	0.3%	16.6%	16.6%	16.6%
350	Birklands Primary School	16.3%	0.3%	0.3%	0.3%	16.6%	16.6%	16.6%
351	Arnbrook Primary School	16.3%	0.3%	0.3%	0.3%	16.6%	16.6%	16.6%
355	Glenbrook Spencer Academy	16.3%	0.3%	0.3%	0.3%	16.6%	16.6%	16.6%
356	Sunnyside Spencer Academy	16.3%	0.3%	0.3%	0.3%	16.6%	16.6%	16.6%
358	LEAD Multi Academy Trust	16.3%	0.3%	0.3%	0.3%	16.6%	16.6%	16.6%
362	Hall Park Academy	16.3%	0.3%	0.3%	0.3%	16.6%	16.6%	16.6%
364	Nottingham Free School	16.3%	0.3%	0.3%	0.3%	16.6%	16.6%	16.6%
365	Nottingham University Academy of Science and Technology	16.3%	0.3%	0.3%	0.3%	16.6%	16.6%	16.6%
369	Sparken Hill Academy	16.3%	0.3%	0.3%	0.3%	16.6%	16.6%	16.6%
370	Greenwood Academies Trust	16.3%	0.3%	0.3%	0.3%	16.6%	16.6%	16.6%
371	St Mary Magdelene Church of England Primary School	16.3%	0.3%	0.3%	0.3%	16.6%	16.6%	16.6%
372	Harworth Church of England Academy	16.3%	0.3%	0.3%	0.3%	16.6%	16.6%	16.6%
375	Radford Academy	16.3%	0.3%	0.3%	0.3%	16.6%	16.6%	16.6%
376	Jubilee L.E.A.D. Academy	16.3%	0.3%	0.3%	0.3%	16.6%	16.6%	16.6%
379	Farnborough Spencer Academy	16.3%	0.3%	0.3%	0.3%	16.6%	16.6%	16.6%
382	Sir Donald Bailey Academy	16.3%	0.3%	0.3%	0.3%	16.6%	16.6%	16.6%



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384	Oakwood Academy	16.3%	0.3%	0.3%	0.3%	16.6%	16.6%	16.6%
385	Victoria Primary School	16.3%	0.3%	0.3%	0.3%	16.6%	16.6%	16.6%
386	Diocese of Southwell and Nottingham Multi-Academy Trust	16.3%	0.3%	0.3%	0.3%	16.6%	16.6%	16.6%
393	St Francis Catholic Multi Academy Trust	16.3%	0.3%	0.3%	0.3%	16.6%	16.6%	16.6%
403	St John's Church of England Academy	16.3%	0.3%	0.3%	0.3%	16.6%	16.6%	16.6%
407	Selston High School	16.3%	0.3%	0.3%	0.3%	16.6%	16.6%	16.6%
413	Burntstump Seely C of E Academy	16.3%	0.3%	0.3%	0.3%	16.6%	16.6%	16.6%
414	St Peters Cross Keys C of E Academy	16.3%	0.3%	0.3%	0.3%	16.6%	16.6%	16.6%
415	Worksop Priory C of E Academy	16.3%	0.3%	0.3%	0.3%	16.6%	16.6%	16.6%
416	Parkgate Academy	16.3%	0.3%	0.3%	0.3%	16.6%	16.6%	16.6%
417	Forge Trust	16.3%	0.3%	0.3%	0.3%	16.6%	16.6%	16.6%
418	Equals Trust	16.3%	0.3%	0.3%	0.3%	16.6%	16.6%	16.6%
421	Redhill Academy Trust	16.3%	0.3%	0.3%	0.3%	16.6%	16.6%	16.6%
426	Flying High Trust	16.3%	0.3%	0.3%	0.3%	16.6%	16.6%	16.6%
428	Forest View Academy	16.3%	0.3%	0.3%	0.3%	16.6%	16.6%	16.6%
430	Ranskill Primary School	16.3%	0.3%	0.3%	0.3%	16.6%	16.6%	16.6%
431	King's Church of England Primary Academy	16.3%	0.3%	0.3%	0.3%	16.6%	16.6%	16.6%



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432	Transform Trust	16.3%	0.3%	0.3%	0.3%	16.6%	16.6%	16.6%
435	Scotholme Primary School	16.3%	0.3%	0.3%	0.3%	16.6%	16.6%	16.6%
439	Sir John Sherbrooke Junior School	16.3%	0.3%	0.3%	0.3%	16.6%	16.6%	16.6%
443	Woodlands School	16.3%	0.3%	0.3%	0.3%	16.6%	16.6%	16.6%
444	Westbury School	16.3%	0.3%	0.3%	0.3%	16.6%	16.6%	16.6%
445	Unity Learning Centre	16.3%	0.3%	0.3%	0.3%	16.6%	16.6%	16.6%
446	Denewood Learning Centre	16.3%	0.3%	0.3%	0.3%	16.6%	16.6%	16.6%
447	Raleigh Learning Trust	16.3%	0.3%	0.3%	0.3%	16.6%	16.6%	16.6%
448	Kirkby Woodhouse Primary	16.3%	0.3%	0.3%	0.3%	16.6%	16.6%	16.6%
465	Gunthorpe C of E Primary School	16.3%	0.3%	0.3%	0.3%	16.6%	16.6%	16.6%
469	Westdale Junior School	16.3%	0.3%	0.3%	0.3%	16.6%	16.6%	16.6%
470	Robert Miles Infant School	16.3%	0.3%	0.3%	0.3%	16.6%	16.6%	16.6%
471	Garibaldi College	16.3%	0.3%	0.3%	0.3%	16.6%	16.6%	16.6%
472	Colonel Frank Seely Academy	16.3%	0.3%	0.3%	0.3%	16.6%	16.6%	16.6%
473	St. Peters Primary Academy Mansfield	16.3%	0.3%	0.3%	0.3%	16.6%	16.6%	16.6%
474	Carlton Infant Academy	16.3%	0.3%	0.3%	0.3%	16.6%	16.6%	16.6%
475	Carlton Junior Academy	16.3%	0.3%	0.3%	0.3%	16.6%	16.6%	16.6%



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476	West Park Academy	16.3%	0.3%	0.3%	0.3%	16.6%	16.6%	16.6%
480	Two Counties Trust	16.3%	0.3%	0.3%	0.3%	16.6%	16.6%	16.6%
484	St Swithuns C of E Primary Academy	16.3%	0.3%	0.3%	0.3%	16.6%	16.6%	16.6%
487	Archway Learning Trust	16.3%	0.3%	0.3%	0.3%	16.6%	16.6%	16.6%
488	Diverse Academies Trust	16.3%	0.3%	0.3%	0.3%	16.6%	16.6%	16.6%
489	Robert Mellors Primary School	16.3%	0.3%	0.3%	0.3%	16.6%	16.6%	16.6%
494	Python Hill Primary School	16.3%	0.3%	0.3%	0.3%	16.6%	16.6%	16.6%
496	Djanogly Learning Trust	16.3%	0.3%	0.3%	0.3%	16.6%	16.6%	16.6%
497	Our Lady of Lourdes Catholic Multi Academy Trust	16.3%	0.3%	0.3%	0.3%	16.6%	16.6%	16.6%
499	Oak Tree Primary School	16.3%	0.3%	0.3%	0.3%	16.6%	16.6%	16.6%
501	Minster Trust for Education	16.3%	0.3%	0.3%	0.3%	16.6%	16.6%	16.6%
503	Ellis Guilford School	16.3%	0.3%	0.3%	0.3%	16.6%	16.6%	16.6%
504	Suther School	16.3%	0.3%	0.3%	0.3%	16.6%	16.6%	16.6%
506	Langold Dyscarr Community School	16.3%	0.3%	0.3%	0.3%	16.6%	16.6%	16.6%
513	St Mary's Church of England Primary School	16.3%	0.3%	0.3%	0.3%	16.6%	16.6%	16.6%
514	Haggonfields Primary School	16.3%	0.3%	0.3%	0.3%	16.6%	16.6%	16.6%
518	East Midlands Education Trust	16.3%	0.3%	0.3%	0.3%	16.6%	16.6%	16.6%

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520	Wells Academy	16.3%	0.3%	0.3%	0.3%	16.6%	16.6%	16.6%
523	Rosecliffe Spencer Academy	16.3%	0.3%	0.3%	0.3%	16.6%	16.6%	16.6%
524	Winthorpe Primary School	16.3%	0.3%	0.3%	0.3%	16.6%	16.6%	16.6%
526	Hucknall National C of E Primary Academy	16.3%	0.3%	0.3%	0.3%	16.6%	16.6%	16.6%
527	John Hunt Primary School	16.3%	0.3%	0.3%	0.3%	16.6%	16.6%	16.6%
535	White Hills Park Trust	16.3%	0.3%	0.3%	0.3%	16.6%	16.6%	16.6%
536	Abbey Primary School	16.3%	0.3%	0.3%	0.3%	16.6%	16.6%	16.6%
540	St Augustine's Academy	16.3%	0.3%	0.3%	0.3%	16.6%	16.6%	16.6%
541	Mount Church of England Primary School	16.3%	0.3%	0.3%	0.3%	16.6%	16.6%	16.6%
549	Nexus Multi Academy Trust	16.3%	0.3%	0.3%	0.3%	16.6%	16.6%	16.6%
550	Cotgrave Church of England Primary School	16.3%	0.3%	0.3%	0.3%	16.6%	16.6%	16.6%
558	Brunts Academy	16.3%	0.3%	0.3%	0.3%	16.6%	16.6%	16.6%
559	Bramble Academy	16.3%	0.3%	0.3%	0.3%	16.6%	16.6%	16.6%
560	Huthwaite All Saints Church of England Infant & Nursery School	16.3%	0.3%	0.3%	0.3%	16.6%	16.6%	16.6%
561	Selston Church of England Infant & Nursery School	16.3%	0.3%	0.3%	0.3%	16.6%	16.6%	16.6%
563	Millside Spencer Academy	16.3%	0.3%	0.3%	0.3%	16.6%	16.6%	16.6%
565	Gamston St Peter's C of E Primary School	16.3%	0.3%	0.3%	0.3%	16.6%	16.6%	16.6%

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573	Linby cum Papplewick C.E. Primary School	16.3%	0.3%	0.3%	0.3%	16.6%	16.6%	16.6%
578	Langar Church of England Primary School	16.3%	0.3%	0.3%	0.3%	16.6%	16.6%	16.6%
579	Carlton Le Willows Academy	16.3%	0.3%	0.3%	0.3%	16.6%	16.6%	16.6%
580	Sir Edmund Hillary Academy	16.3%	0.3%	0.3%	0.3%	16.6%	16.6%	16.6%
583	Esteem Multi Academy Trust	16.3%	0.3%	0.3%	0.3%	16.6%	16.6%	16.6%
599	Maun Infant & Nursery School	16.3%	0.3%	0.3%	0.3%	16.6%	16.6%	16.6%
600	Forest Town Primary School	16.3%	0.3%	0.3%	0.3%	16.6%	16.6%	16.6%
601	Bispham Spencer Academy	16.3%	0.3%	0.3%	0.3%	16.6%	16.6%	16.6%
Academy Transformation Trust	Academy Transformation Trust	16.3%	0.3%	0.3%	0.3%	16.6%	16.6%	16.6%
<i>Individual Employers</i>								
181	Djanogly City Academy	14.9%	-	-	-	14.9%	14.9%	14.9%
Housing Bodies								
<i>Individual Employers</i>								
194	Metropolitan Housing Trust	20.3%	£50,000	£51,850	£53,750	20.3% plus £50,000	20.3% plus £51,850	20.3% plus £53,750
Other Scheduled Bodies								
<i>Funding Pool</i>		<i>Small Scheduled Bodies</i>						
10	Selston Parish Council	20.1%	£5,120	£5,310	£5,500	20.1% plus £5,120	20.1% plus £5,310	20.1% plus £5,500

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11	Ruddington Parish Council	20.1%	£5,360	£5,560	£5,760	20.1% plus £5,360	20.1% plus £5,560	20.1% plus £5,760
12	Nuthall Parish Council	20.1%	£820	£850	£880	20.1% plus £820	20.1% plus £850	20.1% plus £880
13	Balderton Parish Council	20.1%	£6,640	£6,880	£7,130	20.1% plus £6,640	20.1% plus £6,880	20.1% plus £7,130
17	Cotgrave Town Council	20.1%	£3,720	£3,860	£4,000	20.1% plus £3,720	20.1% plus £3,860	20.1% plus £4,000
18	Trent Valley Internal Drainage Board	20.1%	£12,360	£12,810	£13,280	20.1% plus £12,360	20.1% plus £12,810	20.1% plus £13,280
34	Bramcote Crematorium Joint Committee	20.1%	£9,250	£9,590	£9,940	20.1% plus £9,250	20.1% plus £9,590	20.1% plus £9,940
40	Harworth & Bircotes Parish Council	20.1%	£6,400	£6,640	£6,880	20.1% plus £6,400	20.1% plus £6,640	20.1% plus £6,880
42	Greasley Parish Council	20.1%	£9,050	£9,390	£9,730	20.1% plus £9,050	20.1% plus £9,390	20.1% plus £9,730
44	Bingham Town Council	20.1%	£4,320	£4,480	£4,650	20.1% plus £4,320	20.1% plus £4,480	20.1% plus £4,650
47	Blidworth Parish Council	20.1%	£910	£940	£970	20.1% plus £910	20.1% plus £940	20.1% plus £970
51	Newark Town Council	20.1%	£19,270	£19,980	£20,710	20.1% plus £19,270	20.1% plus £19,980	20.1% plus £20,710
56	Calverton Parish Council	20.1%	£2,120	£2,200	£2,280	20.1% plus £2,120	20.1% plus £2,200	20.1% plus £2,280
68	Southwell Town Council	20.1%	£6,590	£6,830	£7,080	20.1% plus £6,590	20.1% plus £6,830	20.1% plus £7,080
75	Stapleford Town Council	20.1%	£2,640	£2,740	£2,840	20.1% plus £2,640	20.1% plus £2,740	20.1% plus £2,840
81	Keyworth Parish Council	20.1%	£2,300	£2,390	£2,480	20.1% plus £2,300	20.1% plus £2,390	20.1% plus £2,480
113	Radcliffe on Trent Parish Council	20.1%	£3,160	£3,280	£3,400	20.1% plus £3,160	20.1% plus £3,280	20.1% plus £3,400
115	Ravenshead Parish Council	20.1%	£1,630	£1,690	£1,750	20.1% plus £1,630	20.1% plus £1,690	20.1% plus £1,750

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116	Trowell Parish Council	20.1%	£1,530	£1,590	£1,650	20.1% plus £1,530	20.1% plus £1,590	20.1% plus £1,650
117	Edwinstowe Parish Council	20.1%	£4,480	£4,650	£4,820	20.1% plus £4,480	20.1% plus £4,650	20.1% plus £4,820
132	Mansfield and District Crematorium Joint Committee	20.1%	£12,800	£13,270	£13,760	20.1% plus £12,800	20.1% plus £13,270	20.1% plus £13,760
137	Ollerton & Boughton Town Council	20.1%	£7,780	£8,070	£8,370	20.1% plus £7,780	20.1% plus £8,070	20.1% plus £8,370
139	Warsop Parish Council	20.1%	£1,470	£1,520	£1,580	20.1% plus £1,470	20.1% plus £1,520	20.1% plus £1,580
167	Eastwood Town Council	20.1%	£2,030	£2,110	£2,180	20.1% plus £2,030	20.1% plus £2,110	20.1% plus £2,180
191	Rainworth Parish Council	20.1%	£1,010	£1,050	£1,090	20.1% plus £1,010	20.1% plus £1,050	20.1% plus £1,090
195	Langar Cum Barnstone Parish Council	20.1%	£610	£630	£650	20.1% plus £610	20.1% plus £630	20.1% plus £650
207	Fernwood Parish Council	20.1%	£2,530	£2,620	£2,710	20.1% plus £2,530	20.1% plus £2,620	20.1% plus £2,710
217	Cropwell Bishop Parish Council	20.1%	£1,140	£1,190	£1,230	20.1% plus £1,140	20.1% plus £1,190	20.1% plus £1,230
318	Burton Joyce Parish Council	20.1%	£4,860	£5,040	£5,220	20.1% plus £4,860	20.1% plus £5,040	20.1% plus £5,220
387	Kimberley Town Council	20.1%	£2,560	£2,660	£2,760	20.1% plus £2,560	20.1% plus £2,660	20.1% plus £2,760
420	Woodborough Parish Council	20.1%	£800	£830	£860	20.1% plus £800	20.1% plus £830	20.1% plus £860
422	Misterton Parish Council	20.1%	£1,540	£1,590	£1,650	20.1% plus £1,540	20.1% plus £1,590	20.1% plus £1,650
441	Tuxford Town Council	20.1%	£1,850	£1,920	£1,990	20.1% plus £1,850	20.1% plus £1,920	20.1% plus £1,990
459	Dunham & District Parish Council	20.1%	£250	£260	£270	20.1% plus £250	20.1% plus £260	20.1% plus £270
479	Rampton and Woodbeck Parish Council	20.1%	£1,060	£1,100	£1,140	20.1% plus £1,060	20.1% plus £1,100	20.1% plus £1,140

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519	Laneham Parish Council	20.1%	£290	£300	£310	20.1% plus £290	20.1% plus £300	20.1% plus £310
525	Beckingham cum Saundby Parish Council	20.1%	£730	£750	£780	20.1% plus £730	20.1% plus £750	20.1% plus £780
529	Worksop Charter Trustees	20.1%	£200	£210	£220	20.1% plus £200	20.1% plus £210	20.1% plus £220
547	South Leverton Parish Council	20.1%	£290	£300	£310	20.1% plus £290	20.1% plus £300	20.1% plus £310
562	Treswell with Cottam Parish Council	20.1%	£120	£120	£130	20.1% plus £120	20.1% plus £120	20.1% plus £130
566	Clipstone Parish Council	20.1%	£3,550	£3,680	£3,810	20.1% plus £3,550	20.1% plus £3,680	20.1% plus £3,810
574	Linby Parish Council	20.1%	£290	£300	£310	20.1% plus £290	20.1% plus £300	20.1% plus £310
576	Papplewick Parish Council	20.1%	£310	£330	£340	20.1% plus £310	20.1% plus £330	20.1% plus £340
592	Clayworth Parish Council	20.1%	£210	£220	£220	20.1% plus £210	20.1% plus £220	20.1% plus £220
597	Hodsock Parish Council	20.1%	£470	£490	£510	20.1% plus £470	20.1% plus £490	20.1% plus £510
598	Rhodesia Parish Council	20.1%	£300	£310	£320	20.1% plus £300	20.1% plus £310	20.1% plus £320
<i>Individual Employers</i>								
73	Nottingham City Transport Ltd	25.8%	-25.8%	-25.8%	-25.8%	0.0%	0.0%	0.0%
192	Scape Group Limited	15.0%	£99,950	£103,650	£107,450	15.0% plus £99,950	15.0% plus £103,650	15.0% plus £107,450
Community Admission Bodies								
<i>Funding Pool</i>	<i>Grouped Admission Bodies</i>							
20	Rural Community Action Nottinghamshire	20.3%	-	-	-	20.3%	20.3%	20.3%



Employer code	Employer name	Primary rate (% pay)	Secondary rate (% pay plus monetary adjustment)			Total contributions i.e. primary (% of pay) plus secondary		
			2026/27	2027/28	2028/29	2026/27	2027/28	2028/29
22	Nottinghamshire Deaf Society	20.3%	-	-	-	20.3%	20.3%	20.3%
48	Nottingham Citizens Advice Bureau	20.3%	-	-	-	20.3%	20.3%	20.3%
52	Nottingham Trent Students Union	20.3%	-	-	-	20.3%	20.3%	20.3%
54	Skills & Education Group	20.3%	-	-	-	20.3%	20.3%	20.3%
87	Citizens Advice Central Nottinghamshire	20.3%	-	-	-	20.3%	20.3%	20.3%
90	Meadows Advice Group	20.3%	-	-	-	20.3%	20.3%	20.3%
107	Greenfields Centre Limited	20.3%	-	-	-	20.3%	20.3%	20.3%
109	Clifton Advice Centre	20.3%	-	-	-	20.3%	20.3%	20.3%
142	Mansfield Road Baptist Housing	20.3%	-	-	-	20.3%	20.3%	20.3%
145	Renewal Trust	20.3%	-	-	-	20.3%	20.3%	20.3%
150	Nottingham Ice Centre Limited	20.3%	-	-	-	20.3%	20.3%	20.3%
151	Newark Emmaus Trust Limited	20.3%	-	-	-	20.3%	20.3%	20.3%
152	Marketing Nottingham & Nottinghamshire Limited	20.3%	-	-	-	20.3%	20.3%	20.3%
155	Nottinghamshire Association of Local Councils	20.3%	-	-	-	20.3%	20.3%	20.3%
158	Institute of Cemetery & Crematorium	20.3%	-	-	-	20.3%	20.3%	20.3%
169	Carers Federation Limited	20.3%	-	-	-	20.3%	20.3%	20.3%
183	Child Migrants Trust	20.3%	-	-	-	20.3%	20.3%	20.3%

Employer code	Employer name	Primary rate (% pay)	Secondary rate (% pay plus monetary adjustment)			Total contributions i.e. primary (% of pay) plus secondary		
			2026/27	2027/28	2028/29	2026/27	2027/28	2028/29
189	Bestwood Partnership Forum	20.3%	-	-	-	20.3%	20.3%	20.3%
<i>Individual Employers</i>								
76	Autism East Midlands	18.0%	£27,050	£28,050	£29,100	18.0% plus £27,050	18.0% plus £28,050	18.0% plus £29,100
174	Futures Advice Skills & Employment Limited	19.5%	-	-	-	19.5%	19.5%	19.5%
Transferee Admission Bodies								
<i>Individual Employers</i>								
171	Sports & Leisure Management Limited	18.9%	-9.7%	-9.7%	-9.7%	9.2%	9.2%	9.2%
175	UPP (Nottingham) Ltd	25.4%	-	-	-	25.4%	25.4%	25.4%
199	Gedling Homes	17.6%	-10.6%	-10.6%	-10.6%	7.0%	7.0%	7.0%
221	Barnsley Premier Leisure Ltd	14.0%	-1.1%	-1.1%	-1.1%	12.9%	12.9%	12.9%
225	Enerveo Limited	17.4%	-	-	-	17.4%	17.4%	17.4%
271	Thera East Midlands	17.2%	-	-	-	17.2%	17.2%	17.2%
272	Royal Society Mencap	21.7%	-	-	-	21.7%	21.7%	21.7%
388	Change Grow Live	21.3%	-	-	-	21.3%	21.3%	21.3%
389	Framework Housing Association	19.2%	-	-	-	19.2%	19.2%	19.2%
406	East Midlands Crossroads - Caring for Carers	21.6%	-21.6%	-21.6%	-21.6%	0.0%	0.0%	0.0%
408	Culture, Learning and Libraries (Midlands)	20.7%	-	-	-	20.7%	20.7%	20.7%

Employer code	Employer name	Primary rate (% pay)	Secondary rate (% pay plus monetary adjustment)			Total contributions i.e. primary (% of pay) plus secondary		
			2026/27	2027/28	2028/29	2026/27	2027/28	2028/29
409	Arc Property Services Partnership Ltd	16.3%	-	-	-	16.3%	16.3%	16.3%
410	Via East Midlands Limited	19.2%	£45,450	£47,100	£48,850	19.2% plus £45,450	19.2% plus £47,100	19.2% plus £48,850
440	Parkwood Leisure Limited	26.3%	£18,600	£19,250	£19,950	26.3% plus £18,600	26.3% plus £19,250	26.3% plus £19,950
452	Fitzroy Support	23.9%	-	-	-	23.9%	23.9%	23.9%
454	Aspens Services Limited (St Edmund)	24.2%	-2.3%	-2.3%	-2.3%	21.9%	21.9%	21.9%
493	Royal Society for the Protection of Birds	22.5%	-	-	-	22.5%	22.5%	22.5%
507	OCS Group UK Ltd (Project co 1)	23.6%	£1,740	£1,810	£1,870	23.6% plus £1,740	23.6% plus £1,810	23.6% plus £1,870
515	Aspens Services Limited (Newark)	26.4%	£210	£220	£230	26.4% plus £210	26.4% plus £220	26.4% plus £230
517	Aspens Services Limited (Sneinton St Stephen's)	16.0%	-	-	-	16.0%	16.0%	16.0%
531	Aspens Services Limited (Rosslyn)	21.7%	£8,940	£9,270	£9,610	21.7% plus £8,940	21.7% plus £9,270	21.7% plus £9,610
538	Mellors Catering Services Limited (Evolve)	21.5%	-	-	-	21.5%	21.5%	21.5%
543	Aspens Services Limited (Nova)	23.0%	£40,100	£41,600	£43,100	23.0% plus £40,100	23.0% plus £41,600	23.0% plus £43,100
545	Aspens Services Limited (OLOL)	18.0%	-6.4%	-6.4%	-6.4%	11.6%	11.6%	11.6%
546	LTA Services Limited	22.0%	-	-	-	22.0%	22.0%	22.0%
555	Aspens Services Limited (Transform)	22.4%	-	-	-	22.4%	22.4%	22.4%
556	FSM Centres Limited	25.7%	-3.1%	-3.1%	-3.1%	22.6%	22.6%	22.6%
557	Coombs Catering Partnership Limited	15.1%	£1,850	£1,920	£830	15.1% plus £1,850	15.1% plus £1,920	15.1% plus £830

Employer code	Employer name	Primary rate (% pay)	Secondary rate (% pay plus monetary adjustment)			Total contributions i.e. primary (% of pay) plus secondary		
			2026/27	2027/28	2028/29	2026/27	2027/28	2028/29
567	Aspens Services Limited (Meden)	25.9%	-	-	-	25.9%	25.9%	25.9%
568	Our Learning Cloud Limited	12.6%	-	-	-	12.6%	12.6%	12.6%
570	Accuro FM Limited (GNET)	16.7%	-	-	-	16.7%	16.7%	16.7%
572	More Leisure Community Trust Limited (Mans)	18.9%	-	-	-	18.9%	18.9%	18.9%
575	Aspens Services Limited (OLSE)	21.9%	£760	£780	£810	21.9% plus £760	21.9% plus £780	21.9% plus £810
577	Aspens Services Limited (TCT)	17.7%	-0.8%	-0.8%	-0.8%	16.9%	16.9%	16.9%
581	Aspens Services Limited (WHPT)	22.8%	£25,400	£26,350	£27,300	22.8% plus £25,400	22.8% plus £26,350	22.8% plus £27,300
584	East Midlands Combined County Authority	13.2%				13.2%	13.2%	13.2%
585	Cater Link Limited (Outwood Kirkby)	17.9%	-0.5%	-0.5%	-0.5%	17.4%	17.4%	17.4%
586	Aspens Services Limited (St John's)	7.1%	-0.4%	-0.4%	-0.4%	6.7%	6.7%	6.7%
587	Taylor Shaw Limited (Equals)	17.9%	-	-	-	17.9%	17.9%	17.9%
588	More Leisure Community Trust Limited (NWSC)	17.6%	-	-	-	17.6%	17.6%	17.6%
589	Dolce Limited	14.0%	-1.6%	-1.6%	-1.6%	12.4%	12.4%	12.4%
590	Alliance in Partnership Limited	23.8%	-0.9%	-0.9%	-0.9%	22.9%	22.9%	22.9%
591	Innovate Services Limited (Minster)	18.5%	-	-	-	18.5%	18.5%	18.5%
593	Pendergate Limited	22.1%	-1.0%	-1.0%	-1.0%	21.1%	21.1%	21.1%
594	Cater Link Limited (Creative)	22.7%	-	-	-	22.7%	22.7%	22.7%

Employer code	Employer name	Primary rate	Secondary rate (% pay plus monetary adjustment)			Total contributions i.e. primary (% of pay) plus secondary		
			(% pay)	2026/27	2027/28	2028/29	2026/27	2027/28
596	Ace Sports Midlands Limited	21.4%	-	-	-	21.4%	21.4%	21.4%



Post valuation employers

Employer code	Employer name	Primary rate (% pay)	Secondary rate (% pay plus monetary adjustment)			Total contributions i.e. primary (% of pay) plus secondary		
			2026/27	2027/28	2028/29	2026/27	2027/28	2028/29
Academies								
<i>Funding Pool</i>	<i>Fund Academies</i>							
603	Muskham Primary School	16.3%	0.3%	0.3%	0.3%	16.6%	16.6%	16.6%
Other Scheduled Bodies								
<i>Funding Pool</i>	<i>Small Scheduled Bodies</i>							
604	Blyth Parish Council	20.1%	0.0%	0.0%	0.0%	20.1%	20.1%	20.1%
Transferee Admission Bodies								
<i>Individual Employers</i>								
602	Vertas Nottinghamshire Limited	21.5%	0.0%	0.0%	0.0%	21.5%	21.5%	21.5%





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The information in this report is based on our understanding of current taxation law, proposed legislation and HM Revenue & Customs practice, which may be subject to future variation.