VALUATION REPORT

Kent County Council Pension Fund

Actuarial valuation as at 31 March 2019

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Introduction

We have been asked by Kent County Council, the administering authority for the Kent County Council Pension Fund (the Fund), to carry out an actuarial valuation of the Fund as at 31 March 2019. 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 2020 to 31 March 2023 as required under Regulation 62 of the Regulations. Contributions are set to cover any shortfall between the assumed cost of providing benefits built up by members at the valuation date and the assets held by the Fund and also to cover the cost of benefits that active members will build up in the future.

This report is provided further to earlier advice dated 5 November 2019 which set out the background to the valuation and explained the underlying methods and assumptions derivation.

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: Principles for Technical Actuarial Work and TAS 300: Pensions.

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

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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 assets sufficient to meet 98% of the accrued liabilities as at 31 March 2019.

2. Contributions

Individual employer contributions are set out in Appendix 4 in the Rates and Adjustments Certificate to cover the period from 1 April 2020 to 31 March 2023.

3. Method and assumptions

The method and assumptions are set out in Appendix 2 and we believe they are appropriate for the 31 March 2019 valuation.

4. McCloud

Regulatory uncertainties have put increased pressure on the 2019 valuation results. An allowance for McCloud/Sargeant has been made in the discount rate and more detail is included within this report.

5. Next valuation

Despite the consultation to move local actuarial valuations to a quadrennial cycle, the next actuarial valuation should be carried out with an effective date of 31 March 2022.

Background to valuation approach

The purpose of the 2019 actuarial valuation is to set appropriate contribution rates for each employer in the Fund for the period from 1 April 2020 to 31 March 2023, as required under Regulation 62 of the LGPS Regulations.

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). 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 and these are detailed below:

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.

Definitions for "solvency" and "long-term cost efficiency" are included in CIPFA's Funding Strategy Statement guidance. These can be briefly summarised as:

- ensuring that employers are paying in contributions that cover the cost of benefit accrual and target a fully funded position over an appropriate time period using appropriate actuarial assumptions, and
- that employers have the financial capacity to increase contributions (or there is an alternative plan in place) should contributions need to be increased in future.

We have considered these four requirements when providing our advice and choosing the method and assumptions used and a number of reports and discussions have taken place with the administering authority before agreeing the final assumptions to calculate the results and set contribution rates. In particular:

- The initial results report dated 5 November 2019 which provides information and results on a whole fund basis as well as more detailed background to the method and derivation of the assumptions.
- The follow up report dated 3 March 2020 confirming the agreed actuarial assumptions following the meeting of 15 November 2019.
- The Funding Strategy Statement which will confirm the approach in setting employer contributions.

Note that not all these documents may be in the public domain.

The final assumptions have been agreed with the administering authority. We suggest that the Fund's Funding Strategy Statement is reviewed to ensure that it is consistent with this approach as well as complying with the updated version of CIPFA's Funding Strategy Statement guidance.

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

Regulatory uncertainties

There are currently a few important regulatory uncertainties surrounding the 2019 valuation as follows:

- Effect of the McCloud and Sargeant cases and the cost cap on the future and historic LGPS benefits structure
- Change in timing of future actuarial valuations from a triennial cycle
- Guaranteed Minimum Pensions (GMP) equalisation

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. We have made an allowance for the McCloud/Sargeant cases in our derivation of the discount rate and our approach taken to the treatment of McCloud/Sargeant will be disclosed in the Funding Strategy Statement.

Membership data

A summary of the membership data used for the valuation is set out in Appendix 1.

The membership data has been checked for reasonableness and we have compared the membership data with information in the Fund accounts. Any missing or inconsistent data has been estimated where necessary. While 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 and the Fund's membership booklet. We have made no allowance for discretionary benefits.

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 then discount these projected cashflows using the discount rate 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.

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, early retirement 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.

Assets

We have been provided with audited Fund accounts for each of the three years to 31 March 2019.

The market asset valuation as at 31 March 2019 was £6,218,169,000. 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 2019 to 30 June 2019. 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 2019 was £6,193,000,000. This was based on a smoothing adjustment of 99.6%.

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 should be made publicly available on the Fund's website.

Previous valuation

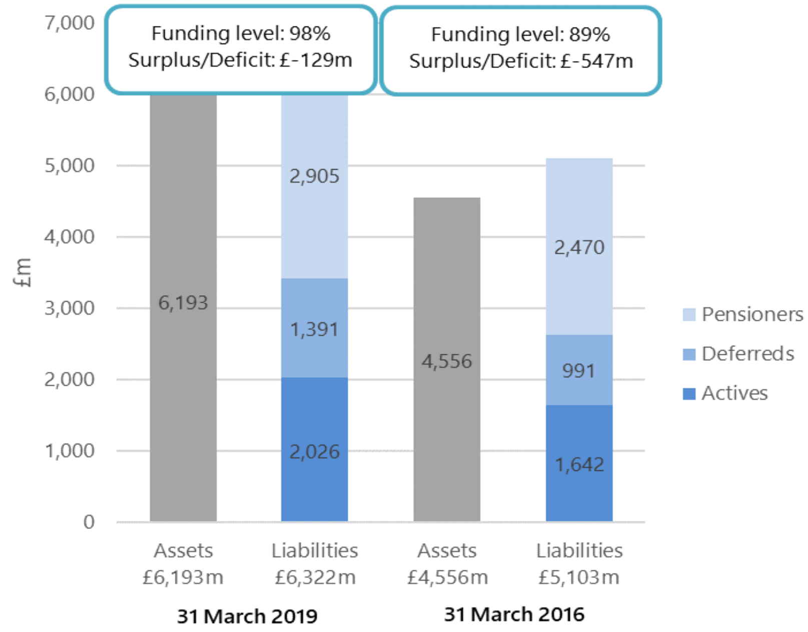
The previous valuation was carried out as at 31 March 2016 by Barnett Waddingham LLP. The results are summarised in the valuation report dated 31 March 2016 and reported a deficit of £547,000,000.

Results

Funding position

A comparison is made of the value of the existing assets with the value of the accrued liabilities. If there is an excess of assets over the 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 how well funded the Fund was at the current and previous valuation dates.



There was a deficit of £129,000,000 in the Fund at the valuation date, corresponding to a funding level of 98%.

Contribution rates

The total contribution rate payable by employers consists of two elements: the primary rate and the secondary rate.

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.

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

Primary rate	Valuation basis 31 March 2019 % of payroll p.a.	Previous valuation 31 March 2016 % of payroll p.a.
Average total future service rate	24.8%	21.3%
Less average member rate	-6.4%	-6.4%
Fund primary rate	**18.4%**	**14.9%**

Active members pay contributions to the Fund as a condition of membership in line with the rates required under the Regulations.

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

Secondary rate

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). Where there is a deficit, contributions should be set to restore the funding positions to 100% over an agreed "recovery period".

Please note that the recovery period for individual employers varies across the Fund but the administering authority will set out their approach in their FSS to setting recovery periods to address each employer's shortfalls. Where there is a surplus, in line with the Fund's FSS this may be reflected in contribution rates.

The primary and secondary rate of the individual employer contributions payable are set out in the Rates and Adjustments Certificate in Appendix 4. These will differ from the primary rate set out above as well as varying 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.

The secondary contributions agreed with individual employers have been set at this valuation in order to restore the Fund to a funding position of 100% by 2033.

In Appendix 4 we also disclose the sum of the secondary rates for the whole Fund for each of the three years beginning 1 April 2020.

Standardised basis

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 Scheme Advisory Board with the results for the Fund for comparison purposes.

The standardised basis is set by 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 2019 are set out in the dashboard in Appendix 3. The dashboard has been introduced since the previous valuation to assist readers to compare LGPS valuation reports and the information will be used by GAD in their Section 13 review of the LGPS funds.

Reconciliation to the previous valuation

Funding position

The previous valuation revealed a deficit of £547,000,000. The key factors that have influenced the funding level of the Fund over the period are illustrated in the chart below.

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Experience

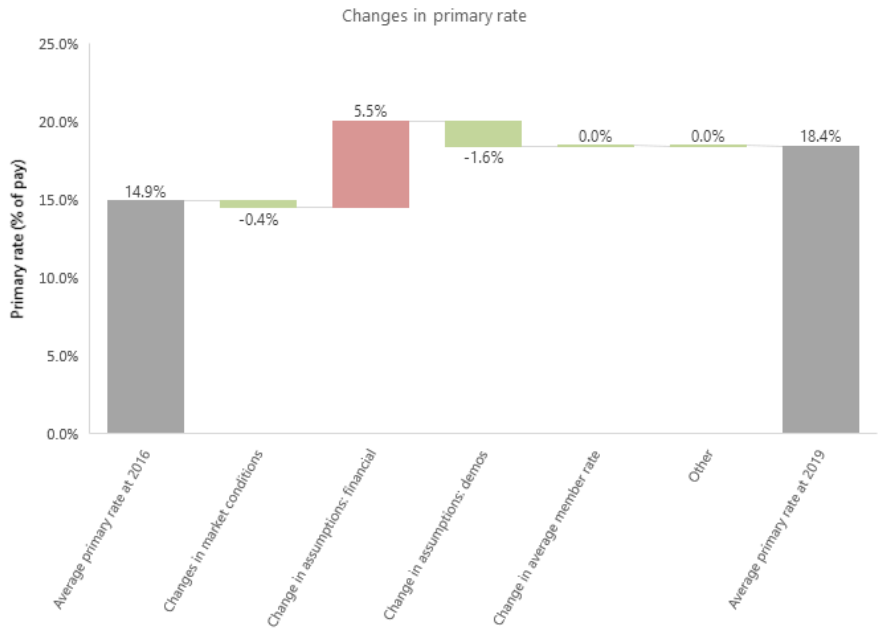
- Investment returns have been better than assumed since 2016 leading to a profit of £849m. The Fund has returned over 10.7% p.a. compared to the assumed return of 5.4% p.a. over the three year period. Please note that the assumed return is a long-term assumption.
- Contributions paid were slightly higher than the cost of benefits accrued as the employers made deficit contributions resulting in a profit of £170m.
- Salary increases were lower than assumed and along with pension increases being less than assumed, there was a resulting profit of £34m. The overall impact of other demographic experience was neutral.
- The "Other" item is mainly a result of changes in underlying data, particulary that of unprocessed leavers.

Assumptions

- A review of the approach when setting the financial assumptions combined with the change in market conditions resulting in an increase in the liabilities of £904m.
- Updating the mortality assumptions to allow for a fall in future life expectancies resulting in a decrease in the liabilities of £235m.

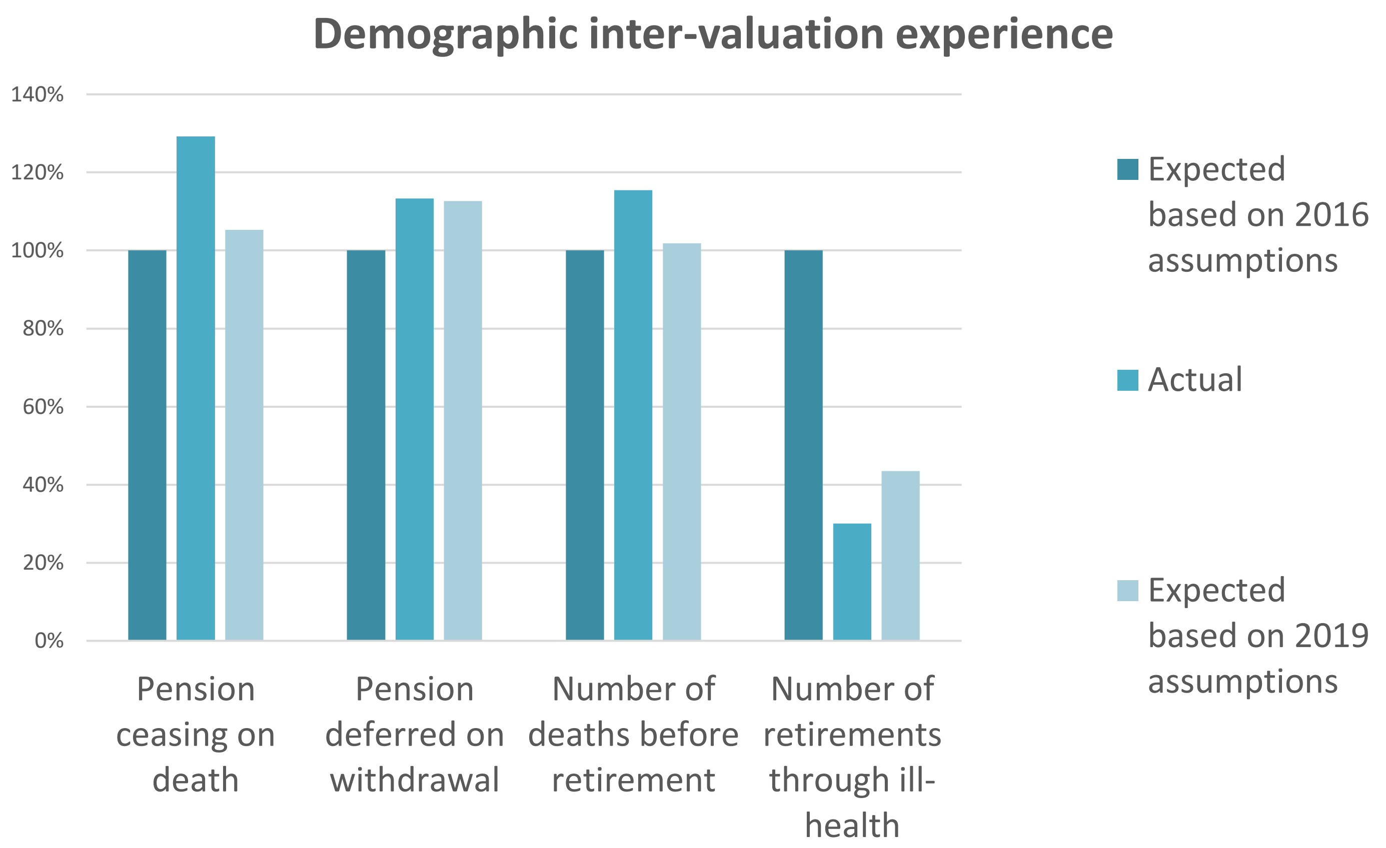
Primary contribution rate

The previous valuation resulted in an average primary rate of 14.9% of Pensionable Pay. The reasons for the change in the cost of future benefit accrual are set out in the following reconciliation chart.



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 2016 is shown in the graph below. The graph also shows how the assumptions adopted for this valuation would have compared with those adopted at 2016.



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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 £129,000,000 and funding level of 98% on the agreed funding basis.

Sensitivity analysis - Past service funding position

	Valuation basis	Decrease discount rate by 0.1% p.a.	Increase CPI inflation by 0.1%	Increase long-term rate of mortality improvement by 0.25%	Decrease initial addition to mortality improvement by 0.5%	Twice as many ill-health retirements
	£m	£m	£m	£m	£m	£m
Smoothed asset value	6,193	6,193	6,193	6,193	6,193	6,193
Total past service liabilities	6,322	6,427	6,340	6,366	6,255	6,345
Surplus (Deficit)	**-129**	**-234**	**-147**	**-173**	**-62**	**-152**
Funding level	98%	96%	98%	97%	99%	98%

Sensitivities to the primary contribution rate

The calculated primary contribution 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 4.

The figures in the table are shown relative to the primary rate of 18.4% of Pensionable Pay on the agreed funding basis.

Sensitivity analysis - Primary rate

	Valuation basis	Decrease discount rate by 0.1% p.a.	Increase CPI inflation by 0.1%	Increase long-term rate of mortality improvement by 0.25%	Decrease initial addition to mortality improvement by 0.5%	Twice as many ill-health retirements
	% of pay	% of pay	% of pay	% of pay	% of pay	% of pay
Total future service rate	24.8%	25.5%	25.0%	25.1%	24.6%	25.5%
less employee contribution rate	-6.4%	-6.4%	-6.4%	-6.4%	-6.4%	-6.4%
Total primary rate	**18.4%**	**19.1%**	**18.6%**	**18.7%**	**18.2%**	**19.1%**

Final comments

Funding Strategy Statement (FSS)

The assumptions used for the valuation must be documented in a revised Funding Strategy Statement to be 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

Sensitivity to some of these risks were 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 Funding Strategy Statement.

Rates and Adjustments Certificate

The contributions payable in respect of benefit accrual and any deficit contributions under each employer's recovery period have been set out in Appendix 4 in the Rates and Adjustments Certificate in accordance with Regulation 62 of the Regulations and cover the period from 1 April 2020 to 31 March 2023. 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 14 years.

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 Funding Strategy Statement.

This report must be made available to members on request.

Post valuation events

Since the valuation date there has been some very significant movements in investment markets and in particular over the three months to 31 March 2020, largely driven by the COVID-19 crisis. However, our funding model is designed to help withstand short-term volatility in markets as it is a longer term model and we also use smoothed assumptions over a six-month period with the ultimate aim of setting stable contributions for employers. Therefore, although the falls in equity and corporate bond markets have been significant, the ongoing funding position under our model will not have fallen to the same extent, as the model helps to mitigate some of the impact of extreme events.

Due to the timing of these movements in the valuation process, and to the anticipated effect on the ongoing funding position, please note that no adjustments have been made to the valuation results or to the employer contributions previously agreed. The results are based on the position as at 31 March 2019 and this information on "post valuation events" is provided for information only.

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 the COVID-19 crisis will be fully considered as part of the 2022 valuation when we revisit employer contributions.

The next formal valuation is due to be carried out as at 31 March 2022 however we would recommend that the financial position of the Fund is monitored regularly during the period leading up to the next formal valuation. We would be happy to give more detail about the ways that this can be achieved.

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Appendices

Appendix 1 Summary of membership data and benefits

Membership data

The membership data has been provided to us by the administering authority on behalf of the Fund's administrators. We have relied on information supplied by 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 estimated where necessary. 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.

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. The 2019 average ages are weighted by liability calculated on the funding basis, while the 2016 average ages are unweighted.

Active members

	31 March 2019			31 March 2016		
	Number	Pensionable pay £ms	Average age	Number	Pensionable pay £ms	Average age
Males	10,174	250	52	10,793	240	44
Females	39,801	603	52	41,050	539	45
Total	49,975	853	52	51,843	779	45

Deferred members (including undecided)

	31 March 2019			31 March 2016		
	Number	Current Pension £ms	Average age	Number	Current Pension £ms	Average age
Males	15,210	27	51	13,303	23	44
Females	49,228	56	52	40,427	43	46
Total	64,438	83	52	53,730	66	46

Pensioner and dependant members

	31 March 2019			31 March 2016		
	Number	Current Pension £ms	Average age	Number	Current Pension £ms	Average age
Males	14,175	100	71	13,160	92	72
Females	27,597	98	69	24,087	82	71
Total	41,772	198	70	37,247	174	71

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 2019 to 31 March 2023 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 intervaluation years.

Projected new benefits		
Year to	Number of members	Retirement benefits
		£m's
31/03/2020	2,584	26
31/03/2021	2,372	16
31/03/2022	2,754	21
31/03/2023	2,530	24

Allowance for GMP equalisation

On 26 October 2018 the judgement was published for the Lloyds Banking Group Pensions Trustees Ltd vs Lloyds Bank Plc & Ors on how their Guaranteed Minimum Pensions (GMPs) should be equalised. However, HM Treasury (HMT) have confirmed that the GMP judgement "does not impact on the current method used to achieve equalisation and indexation in public service pension schemes", which is set out here:

www.gov.uk/government/consultations/indexation-and-equalisation-of-gmp-in-public-service-pension-schemes/consultation-on-indexation-and-equalisation-of-gmp-in-public-service-pension-schemes

On 22 January 2018, the Government published the outcome to its Indexation and equalisation of GMP in public service pension schemes consultation, concluding that the requirement for public service pension schemes to fully price protect the GMP element of individuals' public service pension would be extended to those individuals reaching State Pension Age (SPA) before 6 April 2021. HMT published a Ministerial Direction on 4 December 2018 to implement this outcome, with effect from 6 April 2016.

Our assumption for the 2019 valuation is that funds pay limited increases for members that have reached SPA by 6 April 2016, with the Government providing the remainder of the inflationary increase and that funds will be required to pay the full indexation on GMPs for those attaining SPA after 6 April 2016. This effectively assumes that the Government extends their current policy indefinitely and we believe this is a sensible approach to making an interim allowance for GMP equalisation.

Appendix 2 Summary of assumptions

A summary of the assumptions adopted for the valuation at 31 March 2019 is set out below. The assumptions used in the previous valuation are also given below for comparison.

Summary of financial assumptions

Assumptions		Assumptions used for the 2019 valuation	Assumptions used for the 2016 valuation
Financial assumptions			
Market date		31 March 2019	31 March 2016
CPI inflation		2.6% p.a.	2.4% p.a.
Salary increases			
	Short-term	n/a	CPI to 31 March 2020
	Long-term	3.6% p.a.	3.9% p.a.
Discount rate		4.7% p.a.	5.4% p.a.
Pension increases on GMP		Funds will pay limited increases for members that have reached SPA by 6 April 2016, with the Government providing the remainder of the inflationary increases. For members that reach SPA after this date , we have assumed that Funds are required to pay the entire inflationary increases	

Summary of demographic assumptions

Assumptions	Assumptions used for the 2019 valuation	Assumptions used for the 2016 valuation
Demographic assumptions		
Post-retirement mortality	Male / Female	Male / Female
Member base tables	S3PA	S2PA
Member mortality multiplier	110% / 115%	95%
Dependant base tables	S3DA	S2PMA / S2DFA
Dependant mortality multiplier	95%	115% / 110%
Projection model	CMI 2018	CMI 2015
Long-term rate of improvement	1.25% p.a.	1.5% p.a.
Smoothing parameter	7.5	n/a
Initial addition to improvements	0.5% p.a.	n/a
Retirement assumption	Weighted average of each tranche retirement age	
Pre-retirement decrements	GAD 2016 scheme valuation with no salary scale, 50% IH decrement	GAD 2013 scheme valuation
50:50 assumption	Member data	Member data
Commutation	50% of maximum	50% of maximum
% members with qualifying dependant	75% / 70%	75% / 70%
Age difference	Males are 3 years older	Males are 3 years older

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	0.50%	0.29%

Please note the above rates are the raw decrements as set by GAD. We have applied a 105% multiplier to the decrements assumed by GAD.

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beyond the expected

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	9.21%	10.17%
30	7.25%	8.07%
35	5.70%	6.40%
40	4.48%	5.07%
45	3.53%	4.03%
50	2.78%	3.19%
55	2.18%	2.53%
60	1.72%	2.01%
65	1.35%	1.59%

Appendix 3 Dashboard

Past service funding position - local funding basis

Funding level (assets/liabilities)	98%
Funding level (change since previous valuation)	+9%
Asset value used at the valuation	£6,193,000,000
Value of liabilities	£6,322,000,000
Surplus (deficit)	(£129,000,000)
Discount rate(s)	4.7% p.a.
Assumed pension increases (CPI)	2.6% p.a.
Method of derivation of discount rate, plus any changes since previous valuation	In line with page 10 of the Funding Strategy Statement
Assumed life expectancies at age 65:	
Average life expectancy for current pensioners - men currently age 65	21.7 years
Average life expectancy for current pensioners - women currently age 65	23.7 years
Average life expectancy for future pensioners - men currently age 45	23.1 years
Average life expectancy for future pensioners - women currently age 45	25.1 years

Past service funding position - SAB basis (for comparison purposes only)

Market value of assets	£6,218,169,000
Value of liabilities	£5,791,000,000
Funding level on SAB basis (assets/liabilities)	107%
Funding level on SAB basis (change since last valuation)	+14%

Contribution rates payable

Primary contribution rate	18.4% of pay		
Secondary contribution rate (cash amounts in each year in line with CIPFA guidance)			
Secondary contribution rate 2020/21	£24,930,000		
Secondary contribution rate 2021/22	£28,680,000		
Secondary contribution rate 2022/23	£33,570,000		
Giving total expected contributions:			
Total expected contributions 2020/21 (£ figure based on assumed payroll)	£177,507,000	Based on assumed payroll of	£899,159,000
Total expected contributions 2021/22 (£ figure based on assumed payroll)	£186,820,000	Based on assumed payroll of	£931,940,000
Total expected contributions 2022/23 (£ figure based on assumed payroll)	£197,476,000	Based on assumed payroll of	£959,916,000
Average employee contribution rate (% of pay)	6.4% of pay		
Employee contribution rate (£ figure based on assumed payroll)	£57,546,000	Based on assumed payroll of	£899,159,000
Additional information			
Percentage of liabilities relating to employers with deficit recovery periods longer than 20 years	0%		
Percentage of total liabilities that are in respect of Tier 3 employers	10%		

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Appendix 4 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 2020 to 31 March 2023.

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 our report on the actuarial valuation dated 31 March 2020.

The primary rate of contribution as defined by Regulation 62(5) for each employer for the period 1 April 2020 to 31 March 2023 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 2020. 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.

Secondary rate summary

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 2020 to 31 March 2023 is set out in the table below.

Secondary contributions	2020/21	2021/22	2022/23
Total as a % of payroll	2.8%	3.1%	3.5%
Equivalent to total monetary amounts of	£24,930,000	£28,680,000	£33,570,000

The average percentage of Pensionable Pay shown is based on the deficit contributions on a whole Fund level, paid over a 14 year deficit recovery period. The total monetary amounts reflect the individual employers' deficit recovery plans.

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	Secondary rate (% pay plus monetary adjustment)			Total contributions (primary rate plus secondary rate)		
		(% pay)	2020/21	2021/22	2022/23	2020/21	2021/22	2022/23
Kent County Council								
1	(70000) Kent County Council	18.5%	2.6%	2.7%	2.8%	21.1%	21.2%	21.3%
Other major scheduled bodies								
16	(70001) Medway Council (including Medway Schools)	18.30%	-	-	-	18.30%	18.30%	18.30%
2	(70004) Ashford Borough Council	17.90%	£1,240k	£1,280k	£1,330k	17.9% plus £1,240k	17.9% plus £1,280k	17.9% plus £1,330k
3	(70005) Canterbury City Council	18.00%	£1,860k	£1,930k	£2,000k	18.0% plus £1,860k	18.0% plus £1,930k	18.0% plus £2,000k
4	(70007) Dartford Borough Council	19.60%	£1,360k	£1,410k	£1,460k	19.6% plus £1,360k	19.6% plus £1,410k	19.6% plus £1,460k
5	(70008) Dover District Council	18.80%	£1,760k	£1,820k	£1,890k	18.8% plus £1,760k	18.8% plus £1,820k	18.8% plus £1,890k
7	(70009) Gravesham Borough Council	19.00%	£900k	£930k	£960k	19.0% plus £900k	19.0% plus £930k	19.0% plus £960k

Employer Code	Employer name	Primary rate	Secondary rate (% pay plus monetary adjustment)			Total contributions (primary rate plus secondary rate)		
		(% pay)	2020/21	2021/22	2022/23	2020/21	2021/22	2022/23
8	(70010) Maidstone Borough Council	17.60%	£1,090k	£1,130k	£1,170k	17.6% plus £1,090k	17.6% plus £1,130k	17.6% plus £1,170k
10	(70011) Sevenoaks District Council	18.70%	£1,310k	£1,360k	£1,410k	18.7% plus £1,310k	18.7% plus £1,360k	18.7% plus £1,410k
11	(70012) Folkestone & Hythe District Council	17.90%	£1,370k	£1,420k	£1,470k	17.9% plus £1,370k	17.9% plus £1,420k	17.9% plus £1,470k
12	(70013) Swale Borough Council	18.50%	£1,200k	£1,240k	£1,290k	18.5% plus £1,200k	18.5% plus £1,240k	18.5% plus £1,290k
13	(70014) Thanet District Council	19.00%	£2,020k	£2,100k	£2,170k	19.0% plus £2,020k	19.0% plus £2,100k	19.0% plus £2,170k
14	(70015) Tonbridge and Malling Borough Council	18.50%	£1,290k	£1,330k	£1,380k	18.5% plus £1,290k	18.5% plus £1,330k	18.5% plus £1,380k
15	(70016) Tunbridge Wells Borough Council	17.60%	£910k	£940k	£970k	17.6% plus £910k	17.6% plus £940k	17.6% plus £970k
899	(70210) Kent and Medway Fire and Rescue Authority	17.10%	-3.60%	-2.60%	-1.60%	13.50%	14.50%	15.50%
901	(70702) The Police and Crime Commissioner for Kent	16.60%	-3.40%	-3.40%	-3.40%	13.20%	13.20%	13.20%
Colleges								
205	(70201) Hadlow College	18.40%	-2.20%	-1.10%	-	16.20%	17.30%	18.40%
208	(70202) Hilderstone College	18.40%	-2.20%	-1.10%	-	16.20%	17.30%	18.40%
203	(70203) Mid-Kent College of Higher & Further Education	18.40%	-2.20%	-1.10%	-	16.20%	17.30%	18.40%
723	(70204) North Kent College	18.40%	-2.20%	-1.10%	-	16.20%	17.30%	18.40%
464	(70206) EKC Group	18.40%	-2.20%	-1.10%	-	16.20%	17.30%	18.40%
204	(70207) College of Guidance Studies	18.40%	-2.20%	-1.10%	-	16.20%	17.30%	18.40%

Employer Code	Employer name	Primary rate	Secondary rate (% pay plus monetary adjustment)			Total contributions (primary rate plus secondary rate)		
		(% pay)	2020/21	2021/22	2022/23	2020/21	2021/22	2022/23
657	(70209) West Kent & Ashford College	18.40%	-2.20%	-1.10%	-	16.20%	17.30%	18.40%
Academies								
296	(70503) Marsh Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
397	(70511) Duke of York Military School Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
403	(70512) John Wallis Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
402	(70515) Dover Christ Church Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
405	(70516) Knole Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
450	(70520) Chattenden Primary Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
472	(70524) St James C of E Primary Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
477	(70526) The Academy Of Woodlands	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
490	(70527) Saxon Way Primary Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
491	(70528) Lordswood Primary Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
489	(70529) Kingfisher Primary Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
636	(70532) Delce Junior Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
662	(70539) Napier Community Primary Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
348	(70602) Cliffe Woods Primary Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%

Employer Code	Employer name	Primary rate	Secondary rate (% pay plus monetary adjustment)			Total contributions (primary rate plus secondary rate)		
		(% pay)	2020/21	2021/22	2022/23	2020/21	2021/22	2022/23
419	(70603) Walderslade Girls Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
409	(71002) Highsted Grammar School Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
410	(71004) The Canterbury Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
417	(71006) Dartford Grammar School Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
312	(71007) Meopham Community Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
416	(71008) Sandwich Technology School Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
413	(71009) Orchards Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
311	(71011) Highworth Grammar School Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
316	(71012) Tonbridge Grammar School Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
322	(71013) Herne Bay High School Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
319	(71014) St Stephens Jnr School Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
321	(71017) Weald of Kent Gram Sch Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
323	(71018) Amherst School Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
326	(71019) Rainham School For Girls Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
366	(71020) Horizons Primary Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
335	(71021) Sir Roger Manwoods School Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%

Employer Code	Employer name	Primary rate	Secondary rate (% pay plus monetary adjustment)			Total contributions (primary rate plus secondary rate)		
		(% pay)	2020/21	2021/22	2022/23	2020/21	2021/22	2022/23
332	(71022) Dane Court Grammar Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
333	(71023) King Ethelbert Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
324	(71024) Wrotham School Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
327	(71025) Oakwood Park Grammar School Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
345	(71029) The Towers School Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
302	(71033) Folkestone School for Girls Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
362	(71037) St Augustine Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
347	(71039) The Abbey School Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
363	(71040) Hillview School for Girls Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
344	(71041) Queen Elizabeth Grammar School Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
421	(71045) Cranbrook School Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
331	(71046) Hartsdown Technology College Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
422	(71059) Mayfield Grammar School Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
360	(71063) Sheldwich Primary School Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
365	(71065) Brockhill Park School Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
367	(71069) St Johns Church of England Primary School Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%

Employer Code	Employer name	Primary rate	Secondary rate (% pay plus monetary adjustment)			Total contributions (primary rate plus secondary rate)		
		(% pay)	2020/21	2021/22	2022/23	2020/21	2021/22	2022/23
346	(71070) Pluckley Primary Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
371	(71071) Smarden Primary Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
301	(71072) The Maplesden Noakes Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
373	(71073) Joydens Wood Jnr School Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
372	(71074) Joydens Wood Infant School Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
388	(71075) Chiddingstone Primary School Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
452	(71076) Salmestone Primary School Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
392	(71078) Wilmington Primary School Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
418	(71079) Graveney Primary School Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
427	(71080) Norton Knatchbull School Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
420	(71083) Borden Grammar School Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
424	(71084) Wentworth Primary School Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
425	(71091) Luddenham Primary School Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
426	(71092) Hampton Primary School Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
445	(71094) Grove Park Primary School Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
440	(71095) St James The Great Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%

Employer Code	Employer name	Primary rate	Secondary rate (% pay plus monetary adjustment)			Total contributions (primary rate plus secondary rate)		
		(% pay)	2020/21	2021/22	2022/23	2020/21	2021/22	2022/23
466	(71097) Dame Janet Primary Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
469	(71098) Drapes Mills Primary Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
451	(71099) The Harvey Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
447	(71201) Newlands Primary School Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
449	(71204) Northdown Primary School Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
471	(71206) Temple Grove Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
470	(71207) St Marys Church of England Primary Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
475	(71208) Christ Church CEP Academy (Folkestone)	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
474	(71211) St Eanswythes CEP Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
468	(71212) St Laurence in Thanet Church of England Jnr Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
487	(71218) Christ Church Church of England Academy (Ramsgate)	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
614	(71234) Cliftonville Primary Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
498	(71237) Trinity (Free) School	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
611	(71241) Wye (Free) School	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
497	(71242) The Wells Free School	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
629	(71243) The Gateway Primary Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%

Employer Code	Employer name	Primary rate	Secondary rate (% pay plus monetary adjustment)			Total contributions (primary rate plus secondary rate)		
		(% pay)	2020/21	2021/22	2022/23	2020/21	2021/22	2022/23
630	(71244) The Brent Primary School Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
667	(71245) Jubilee Primary (Free) School	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
644	(71251) Timu Academy Trust	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
317	(71015) Chatham House Grammar School Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
615	(71258) Hadlow Rural Comm (Free) School	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
622	(71262) The Skinners School Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
694	(71307) Godinton Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
704	(74000) Medway Anglican Schools Trust	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
351	(70606) Thomas Aveling Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
677	(70542) The Howard Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
341	(71048) Holcombe Grammar Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
676	(70541) Brompton Westbrook Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
621	(70531) Wayfield Primary Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
734	(74008) Rivermead Inclusive Trust	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
370	(71028) Rainham Mark Grammar Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
660	(70538) Inspire Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%

Employer Code	Employer name	Primary rate	Secondary rate (% pay plus monetary adjustment)			Total contributions (primary rate plus secondary rate)		
		(% pay)	2020/21	2021/22	2022/23	2020/21	2021/22	2022/23
772	(74011) Pilgrim Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
705	(70549) Argent Multi Academy Trust	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
830	(74013) Rowans Pupil Referral Unit	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
833	(74014) Featherby Infants Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
383	(71049) Chatham Grammar Girls Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
458	(70523) Elaine Primary Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
637	(70535) Bradfields Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
695	(71264) Chilton Academy Trust	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
616	(71247) Furley Park Primary Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
368	(71068) St Georges Church of England School Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
627	(71216) Temple Ewell Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
434	(71088) Whitecliffs Primary Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
411	(71001) Fulston Manor School Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
298	(70505) New Line Learning Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
359	(71032) Gravesend Grammar School Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
483	(71214) St Gregory's Catholic Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%

Employer Code	Employer name	Primary rate	Secondary rate (% pay plus monetary adjustment)			Total contributions (primary rate plus secondary rate)		
		(% pay)	2020/21	2021/22	2022/23	2020/21	2021/22	2022/23
343	(71055) Sir J Williamson's Mathematical Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
721	(71311) The Lilac Sky School Trust	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
386	(70509) Isle of Sheppey Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
314	(71005) The Hayesbrook School Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
356	(71053) Milstead & Frinsted Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
329	(71027) Valley Park School Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
385	(70508) The Skinners Kent Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
463	(71220) Kemsley Primary Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
313	(71010) Westlands Primary School Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
455	(71202) Sturry Primary School Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
735	(75021) Cygnus Academies Trust	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
328	(71026) Bennett Memorial Sch Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
467	(71034) Allington Primary Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
751	(75025) Priory Fields Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
764	(75026) Oakfield Primary Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
767	(75027) Halfway Houses Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%

Employer Code	Employer name	Primary rate	Secondary rate (% pay plus monetary adjustment)			Total contributions (primary rate plus secondary rate)		
		(% pay)	2020/21	2021/22	2022/23	2020/21	2021/22	2022/23
364	(71064) Homewood School Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
294	(70504) Folkestone All Age Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
668	(71267) Knockhall Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
354	(71060) Barton Court Grammar School Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
353	(71057) Wilmington Boys Grammar School Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
819	(75033) The Oaks Infants Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
816	(75034) Dartford Grammar Girls Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
295	(70502) Spires Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
853	(75036) Edenbridge Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
473	(71054) Warden House Primary Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
854	(75038) Coppice Primary Partnership	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
71288	(71288) St Anslem'S Catholic Primary School (Dartford)	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
Admission bodies								
325	(70354) Mytime Active	20.20%	-	-	-	20.20%	20.20%	20.20%
330	(70355) Veolia ES (UK) Limited	23.60%	-2.30%	-2.30%	-2.30%	21.30%	21.30%	21.30%
352	(70356) Project Salus C.I.C.	21.50%	-7.80%	-7.80%	-7.80%	13.70%	13.70%	13.70%

Employer Code	Employer name	Primary rate	Secondary rate (% pay plus monetary adjustment)			Total contributions (primary rate plus secondary rate)		
		(% pay)	2020/21	2021/22	2022/23	2020/21	2021/22	2022/23
387	(70358) Apcoa Parking UK Ltd (2)	26.10%	-11.00%	-11.00%	-11.00%	15.10%	15.10%	15.10%
268	(70364) Shaw Healthcare (FM Services) Ltd	24.70%	-4.50%	-4.50%	-4.50%	20.20%	20.20%	20.20%
287	(70366) Vinci Construction UK Ltd	15.10%	-	-	-	15.10%	15.10%	15.10%
283	(70367) Fusion Lifestyle	20.10%	-4.20%	-4.20%	-4.20%	15.90%	15.90%	15.90%
286	(70368) Mitie PFI Ltd	21.10%	-2.40%	-2.40%	-2.40%	18.70%	18.70%	18.70%
307	(70373) Tascor Services Ltd	31.00%	-	-	-	31.00%	31.00%	31.00%
407	(70379) Kier Facilities Services Ltd	29.70%	-6.70%	-6.70%	-6.70%	23.00%	23.00%	23.00%
404	(70380) Sodexo Limited	24.30%	-2.10%	-2.10%	-2.10%	22.20%	22.20%	22.20%
380	(70384) Enterprise (AOL) Ltd	22.10%	-1.50%	-1.50%	-1.50%	20.60%	20.60%	20.60%
428	(70386) NSL Limited	23.90%	-4.40%	-1.90%	-	19.50%	22.00%	23.90%
431	70388 Capita Managed IT Solutions Ltd (re St Georges School)	29.40%	-2.80%	-2.80%	-2.80%	26.60%	26.60%	26.60%
480	(70394) Medway Community Healthcare (re Balfour Centre)	27.40%	-2.00%	-1.00%	-	25.40%	26.40%	27.40%
495	(70397) Biffa Municipal Ltd	24.90%	-1.90%	0.10%	2.10%	23.00%	25.00%	27.00%
478	(70398) Strode Park Foundation	26.30%	-1.80%	-1.80%	-1.80%	24.50%	24.50%	24.50%
488	(70802) Tonbridge & Malling Leisure Trust	18.40%	-2.80%	-1.40%	-	15.60%	17.00%	18.40%
659	(70806) Project Salus (2)	21.90%	£317	£328	£340	21.9% plus £317	21.9% plus £328	21.9% plus £340

Employer Code	Employer name	Primary rate	Secondary rate (% pay plus monetary adjustment)			Total contributions (primary rate plus secondary rate)		
		(% pay)	2020/21	2021/22	2022/23	2020/21	2021/22	2022/23
654	(70807) Medway Community Healthcare (re Balfour Centre Drivers)	31.80%	-3.30%	-3.30%	-3.30%	28.50%	28.50%	28.50%
685	(70812) Rochester Care Home Ltd (2)	27.90%	-9.20%	-9.20%	-9.20%	18.70%	18.70%	18.70%
680	(70818) Amey Community Ltd	23.70%	-3.40%	-3.40%	-3.40%	-20.30%	-20.30%	-20.30%
679	(70819) Skanska Construction Ltd	23.60%	-2.50%	-1.20%	-	21.10%	22.40%	23.60%
760	(70829) Caterlink Ltd (Kent Schools)	23.60%	-4.50%	-2.30%	-	19.10%	21.30%	23.60%
850	(70823) Caterlink Ltd (Dover Grammar)	23.00%	1.60%	1.60%	1.60%	24.60%	24.60%	24.60%
729	(70825) Agilisys Ltd	19.80%	£34,728	£35,994	£37,306	19.8% plus £34,728	19.8% plus £35,994	19.8% plus £37,306
758	(70828) Churchill Contract Services Ltd (Skanska)	24.30%	-	1.60%	3.20%	24.30%	25.90%	27.50%
759	(70830) Principal Catering Consultants Limited (Kent Schools)	22.80%	-	-	-	22.80%	22.80%	22.80%
796	(70832) Kier Limited	32.40%	-4.00%	-1.60%	0.90%	28.40%	30.80%	33.30%
859	(70834) Solo Service Group Ltd	27.50%	-	2.50%	5.30%	27.50%	30.00%	32.80%
849	(70835) Pabulum Ltd	24.80%	-	-	-	24.80%	24.80%	24.80%
848	(70837) Civica Uk Ltd	22.00%	-2.00%	-1.00%	-	20.00%	21.00%	22.00%
851	(70839) Nourish Contract Catering Limited (Swale)	24.70%	2.30%	1.30%	0.30%	27.00%	26.00%	25.00%
868	(70840) Caterlink Ltd (Rivermead)	27.60%	-3.90%	-3.40%	-2.90%	23.70%	24.20%	24.70%
869	(70843) Kingdom Services Group Limited	26.90%	-	0.60%	1.20%	26.90%	27.50%	28.10%

Employer Code	Employer name	Primary rate	Secondary rate (% pay plus monetary adjustment)			Total contributions (primary rate plus secondary rate)		
		(% pay)	2020/21	2021/22	2022/23	2020/21	2021/22	2022/23
863	(70844) Nourish Contract Catering Limited (Stour)	17.80%	1.00%	1.00%	1.00%	18.80%	18.80%	18.80%
871	(70845) Compass Contract Services Limited (t/a Chartwells) (re KCSP Primary)	20.80%	-	2.00%	4.00%	20.80%	22.80%	24.80%
872	(70846) Compass Contract Services Limited (t/a Chartwells) (re KCSP Secondary)	21.80%	-	2.00%	4.00%	21.80%	23.80%	25.80%
879	(70848) Monitor Services Ltd	17.60%	0.20%	0.20%	0.20%	17.80%	17.80%	17.80%
390	(70376) Orchard Theatre Dartford Ltd	19.50%	-3.60%	-3.60%	-3.60%	15.90%	15.90%	15.90%
485	(70801) Medway Norse Ltd	23.20%	-2.20%	-1.10%	-	21.00%	22.10%	23.20%
698	(70805) Westgate Community Trust Ltd	20.90%	-2.90%	-1.40%	-	18.00%	19.50%	20.90%
866	(70842) The Marlowe Trust	20.40%	-	-	-	20.40%	20.40%	20.40%
873	(70850) Deepbeat Entertainment Ltd (Medway)	15.60%	-	-	-	15.60%	15.60%	15.60%
870	(70847) Sodexo Ltd	22.60%	-	-	-	22.60%	22.60%	22.60%
876	(70851) Deepbeat Entertainment Ltd (Strood)	18.30%	-	-	-	18.30%	18.30%	18.30%
Scheduled bodies								
378	(70701) Commercial Services Kent Ltd	21.20%	-	-	-	21.20%	21.20%	21.20%
748	(70707) Gen2 Property Ltd	21.00%	0.40%	0.40%	0.40%	21.40%	21.40%	21.40%
815	(70724) Invicta Law Limited	20.40%	-	-	-	20.40%	20.40%	20.40%

Employer Code	Employer name	Primary rate	Secondary rate (% pay plus monetary adjustment)			Total contributions (primary rate plus secondary rate)		
		(% pay)	2020/21	2021/22	2022/23	2020/21	2021/22	2022/23
862	(70726) EDSECo Ltd (t/a The Education People)	22.60%	-	-	-	22.60%	22.60%	22.60%
858	(70728) Cantium Business Solutions Ltd	19.90%	-	-	-	19.90%	19.90%	19.90%
72	(70227) Kent and Essex Sea Fisheries	16.10%	6.90%	6.90%	6.90%	23.00%	23.00%	23.00%
42	(70231) Lower Medway IDB	20.60%	16.90%	17.40%	17.90%	37.50%	38.00%	38.50%
41	(70232) Upper Medway IDB	17.50%	14.60%	14.60%	14.60%	32.10%	32.10%	32.10%
93	(70234) River Stour IDB	17.90%	3.10%	3.10%	3.10%	21.00%	21.00%	21.00%
27	(70235) Romney Marsh Levels IDB	19.80%	£3,711	£3,846	£3,986	19.8% plus £3,711	19.8% plus £3,846	19.8% plus £3,986
340	(70239) East Kent Housing (Arms Length Management Association)	20.50%	-2.50%	-1.30%	-	18.00%	19.20%	20.50%
334	(70240) East Kent Services (Thanet)	17.10%	-2.20%	-1.10%	-	14.90%	16.00%	17.10%
719	(70706) Ebbsfleet Development Corporation	19.10%	-2.00%	-1.00%	-	17.10%	18.10%	19.10%
747	(70708) Medway Commercial Group Limited	17.20%	-	2.60%	5.30%	17.20%	19.80%	22.50%
Town councils								
220	(70230) Margate Charter Trustees	29.80%	-0.80%	-0.40%	-	29.00%	29.40%	29.80%
277	(70221) Folkestone Town Council	18.60%	-1.20%	-0.60%	-	17.40%	18.00%	18.60%
235	(70233) Ramsgate Town Council	20.30%	-	-	-	20.30%	20.30%	20.30%
232	(70256) Dover Town Council	17.60%	3.50%	3.50%	3.50%	21.10%	21.10%	21.10%

Employer Code	Employer name	Primary rate	Secondary rate (% pay plus monetary adjustment)			Total contributions (primary rate plus secondary rate)		
		(% pay)	2020/21	2021/22	2022/23	2020/21	2021/22	2022/23
62	(70259) Edenbridge Town Council	23.80%	-1.60%	-0.80%	-	22.20%	23.00%	23.80%
31	(70260) Faversham Town Council	20.00%	0.40%	0.40%	0.40%	20.40%	20.40%	20.40%
92	(70264) Hythe Town Council	26.80%	-3.20%	-1.60%	-	23.60%	25.20%	26.80%
99	(70268) Sandwich Town Council	18.80%	1.50%	1.50%	1.50%	20.30%	20.30%	20.30%
50	(70270) Sevenoaks Town Council	19.00%	£77k	£80k	£83k	19.0% plus £77k	19.0% plus £80k	19.0% plus £83k
225	(70271) Snodland Town Council	21.80%	-1.20%	-0.60%	-	20.60%	21.20%	21.80%
57	(70272) Southborough Town Council	23.20%	3.90%	2.90%	1.90%	27.10%	26.10%	25.10%
71	(70275) Swanley Town Council	20.50%	-2.60%	-1.40%	-	17.90%	19.10%	20.50%
86	(70277) Tenterden Town Council	23.90%	-4.00%	-2.00%	-	19.90%	21.90%	23.90%
96	(70278) Westerham Town Council	23.70%	-2.20%	-1.10%	-	21.50%	22.60%	23.70%
253	(70284) Deal Town Council	21.90%	-4.20%	-2.10%	-	17.70%	19.80%	21.90%
289	(70296) Hawkinge Town Council	19.90%	6.10%	6.70%	7.40%	26.00%	26.60%	27.30%
754	(70714) New Romney Town Council	23.30%	1.00%	1.00%	1.00%	24.30%	24.30%	24.30%
776	(70720) Lydd Town Council	28.20%	1.00%	1.00%	1.00%	29.20%	29.20%	29.20%
857	(70727) Westgate On Sea Town Council	24.50%	1.00%	2.50%	4.00%	25.50%	27.00%	28.50%

Employer Code	Employer name	Primary rate	Secondary rate (% pay plus monetary adjustment)			Total contributions (primary rate plus secondary rate)		
		(% pay)	2020/21	2021/22	2022/23	2020/21	2021/22	2022/23
Parish councils								
338	(70247) Downswood Parish Council	27.90%	1.90%	1.90%	1.90%	29.80%	29.80%	29.80%
337	(70248) Otham Parish Council	27.90%	-	-	-	27.90%	27.90%	27.90%
218	(70251) Borough Green Parish Council	25.30%	-	-	-	25.30%	25.30%	25.30%
234	(70253) Cranbrook Parish Council	26.40%	-	-	-	26.40%	26.40%	26.40%
34	(70254) Darenth Parish Council	29.10%	6.40%	6.40%	6.40%	35.50%	35.50%	35.50%
100	(70255) Ditton Parish Council	23.60%	-	-	-	23.60%	23.60%	23.60%
236	(70261) Hartley Parish Council	20.70%	-	-	-	20.70%	20.70%	20.70%
248	(70262) Herne and Broomfield Parish Council	30.00%	-	-	-	30.00%	30.00%	30.00%
210	(70267) Otford Parish Council	26.80%	0.10%	0.10%	0.10%	26.90%	26.90%	26.90%
237	(70269) Seal Parish Council	36.10%	-	-	-	36.10%	36.10%	36.10%
49	(70274) Stone Parish Council	12.30%	7.50%	6.50%	5.50%	19.80%	18.80%	17.80%
85	(70276) Swanscombe Parish Council	20.20%	-	-	-	20.20%	20.20%	20.20%
252	(70282) Ash Parish Council	23.80%	-	-	-	23.80%	23.80%	23.80%
254	(70285) Chestfield Parish Council	21.90%	-	-	-	21.90%	21.90%	21.90%
255	(70286) Leigh Parish Council	21.90%	9.20%	9.20%	9.20%	31.10%	31.10%	31.10%

Employer Code	Employer name	Primary rate	Secondary rate (% pay plus monetary adjustment)			Total contributions (primary rate plus secondary rate)		
		(% pay)	2020/21	2021/22	2022/23	2020/21	2021/22	2022/23
257	(70288) Farningham Parish Council	36.80%	-	-	-	36.80%	36.80%	36.80%
275	(70290) Woodnesborough Parish Council	24.30%	-	-	-	24.30%	24.30%	24.30%
270	(70291) Eastry Parish Council	24.30%	-	-	-	24.30%	24.30%	24.30%
276	(70292) Great Mongham Parish Council	24.30%	-	-	-	24.30%	24.30%	24.30%
278	(70293) Pembury Parish Council	19.90%	-2.20%	-1.10%	0.00%	17.70%	18.80%	19.90%
280	(70294) West Kingsdown Parish Council	21.50%	-	-	-	21.50%	21.50%	21.50%
288	(70295) Minster On Sea Parish Council	23.60%	-	-	-	23.60%	23.60%	23.60%
300	(70297) Eythorne Parish Council	17.90%	-	-	-	17.90%	17.90%	17.90%
303	(70298) Eynsford Parish Council	16.70%	1.10%	1.10%	1.10%	17.80%	17.80%	17.80%
393	(70299) Kings Hill Parish Council	15.50%	-0.60%	-0.30%	-	14.90%	15.20%	15.50%
479	(70703) Higham Parish Council	29.50%	-	-	-	29.50%	29.50%	29.50%
749	(70709) Chiddingstone Parish Council	22.70%	2.00%	2.00%	2.00%	24.70%	24.70%	24.70%
198	(70711) Wrotham Parish Council	27.40%	1.60%	1.60%	1.60%	29.00%	29.00%	29.00%
743	(70712) Great Chart & Singleton Parish Council	14.80%	-	-	-	14.80%	14.80%	14.80%
756	(70715) Swingfield Parish Council	24.40%	1.50%	1.50%	1.50%	25.90%	25.90%	25.90%
766	(70716) Meopham Parish Council	23.00%	-3.50%	-2.00%	-	19.50%	21.00%	23.00%

Employer Code	Employer name	Primary rate	Secondary rate (% pay plus monetary adjustment)			Total contributions (primary rate plus secondary rate)		
		(% pay)	2020/21	2021/22	2022/23	2020/21	2021/22	2022/23
770	(70717) Harrietsham Parish Council	19.80%	0.40%	0.40%	0.40%	20.20%	20.20%	20.20%
769	(70718) Smeeth Parish Council	25.80%	0.90%	0.90%	0.90%	26.70%	26.70%	26.70%
768	(70719) Westbere Parish Council	23.30%	0.60%	0.60%	0.60%	23.90%	23.90%	23.90%
775	(70721) Platt Parish Council	24.50%	0.40%	0.40%	0.40%	24.90%	24.90%	24.90%
774	(70722) Walmer Parish Council	19.10%	0.20%	0.20%	0.20%	19.30%	19.30%	19.30%
813	(70723) Barham Parish Council	23.30%	-	-	-	23.30%	23.30%	23.30%
835	(70725) Hever Parish Council	18.30%	0.50%	0.50%	0.50%	18.80%	18.80%	18.80%
Community admission bodies								
249	(70300) Active Life Ltd	23.00%	-3.00%	-1.50%	-	20.00%	21.50%	23.00%
70	(70303) Caldecott Community	19.00%	-	-	-	19.00%	19.00%	19.00%
273	(70306) Canterbury Christchurch University	17.30%	0.20%	0.20%	0.20%	17.50%	17.50%	17.50%
239	(70310) Gravesham Community Leisure	23.60%	-2.80%	-1.40%	-	20.80%	22.20%	23.60%
655	(70313) Pathways to Independence Ltd	26.10%	£4,210	£4,364	£4,523	26.1% plus £4,210	26.1% plus £4,364	26.1% plus £4,523
267	(70315) Invicta Telecare Limited	20.00%	-2.00%	-1.00%	-	18.00%	19.00%	20.00%
88	(70318) Kent College Canterbury	29.90%	-2.60%	-1.30%	-	27.30%	28.60%	29.90%
389	(70320) Avante Care & Support Ltd	25.60%	20.90%	20.90%	20.90%	46.50%	46.50%	46.50%

Employer Code	Employer name	Primary rate	Secondary rate (% pay plus monetary adjustment)			Total contributions (primary rate plus secondary rate)		
		(% pay)	2020/21	2021/22	2022/23	2020/21	2021/22	2022/23
109	(70325) MHS Homes Ltd	19.90%	5.80%	5.80%	5.80%	25.70%	25.70%	25.70%
59	(70329) Rochester Bridge Trust	16.90%	-2.10%	-1.10%	-	14.80%	15.80%	16.90%
94	(70330) Southern and Southern East England Tourist Board	29.90%	0.40%	0.40%	0.40%	30.30%	30.30%	30.30%
39	(70331) Sevenoaks School	39.30%	-	-	-	39.30%	39.30%	39.30%
395	(70334) Optivo	23.40%	-	-	-	23.40%	23.40%	23.40%
297	(70336) Orbit South Housing Association	20.40%	6.90%	6.90%	6.90%	27.30%	27.30%	27.30%
238	(70338) Your Leisure Kent Ltd	20.80%	3.10%	3.10%	3.10%	23.90%	23.90%	23.90%
842	(70339) Clarion Housing Association Limited	19.60%	-	-	-	19.60%	19.60%	19.60%
246	(70340) Town & Country Housing Group	19.90%	£60,000	£62,000	£64,000	19.9% plus £60,000	19.9% plus £62,000	19.9% plus £64,000
110	(70341) West Kent Housing Association Limited	21.30%	6.00%	6.00%	6.00%	27.30%	27.30%	27.30%
260	(70345) Sevenoaks Leisure Ltd	17.00%	-	-	-	17.00%	17.00%	17.00%
261	(70346) Golding Homes Limited	23.80%	-4.90%	-2.40%	-	18.90%	21.40%	23.80%
293	(70348) Ashford Leisure Trust	23.00%	-3.00%	-1.50%	-	20.00%	21.50%	23.00%
Payment plans								
132	(70252) Broadstairs and St Peters Town Council	-	£9,000	£9,000	-	£9,000	£9,000	-
91	(70319) Kent College Pembury	-	-	-	-	-	-	-

Employer Code	Employer name	Primary rate	Secondary rate (% pay plus monetary adjustment)			Total contributions (primary rate plus secondary rate)		
		(% pay)	2020/21	2021/22	2022/23	2020/21	2021/22	2022/23
89	(70321) Kent Music School	-	£11,000	£11,000	£11,000	£11,000	£11,000	£11,000

Post valuation employers

Employer Code	Employer name	Primary rate	Secondary rate (% pay plus monetary adjustment)			Total contributions i.e. primary plus secondary rate		
		(% pay)	2020/21	2021/22	2022/23	2020/21	2021/22	2022/23
885	(75039) The Downs C of E Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
887	(75004) All Souls Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
861	(75010) Paddock Wood Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
882	(75039) Deal Parochial Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
881	(75039) Hornbeam Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
846	(75040) Cage Green Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
883	(75039) Northbourne Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%

Employer Code	Employer name	Primary rate	Secondary rate (% pay plus monetary adjustment)			Total contributions i.e. primary plus secondary rate		
		(% pay)	2020/21	2021/22	2022/23	2020/21	2021/22	2022/23
884	(75039) Sandown Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
860	(75010) Horsmonden Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
888	(74007) Wainscott Academy	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
890	(75029) Turner Free School	19.30%	0.70%	1.70%	3.20%	20.00%	21.00%	22.50%
878	(70849) Compass Contract Services Limited (t/a Chartwells) (re Fortis Trust/Bradfields Academy)	31.2%	-	-	-	31.2%	31.2%	31.2%
904	(70852) The Contract Dining Company (Barnsole)	20.90%	-	-	-	20.90%	20.90%	20.90%
905	(70856) Alliance in Partnership Ltd	17.00%	-	-	-	17.00%	17.00%	17.00%