

VALUATION REPORT

Nottinghamshire County Council Pension Fund

Actuarial valuation as at 31 March 2019

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Introduction

We have been asked by Nottinghamshire County Council, the administering authority for the Nottinghamshire 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 7 October 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 cover 93% of the accrued liabilities as at 31 March 2019, an improvement of 6% from 87% at the 2016 valuation. The main reason for the increase is the strong Fund investment performance over the period.

2.

Contributions

Overall, employers' primary contribution rates have generally increased due to the reduction in future anticipated returns but secondary rates have largely reduced as a result of the improved funding level, resulting in generally stable 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

Methodology is consistent with the previous valuation, however, a lower assumed discount rate has been adopted. The resulting method and assumptions are set out in Appendix 2 and we believe they are appropriate for the 31 March 2019 valuation.

4.

Regulatory risks

Regulatory uncertainties have put increased pressure on the 2019 valuation results. An implicit allowance for McCloud/Sargeant has been made in the prudence margin included in the discount rate.

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
- ensuring 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 7 October 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 12 November 2019 confirming the agreed actuarial assumptions following the meeting of 9 October 2019.
- The Funding Strategy Statement which will confirm the approach in setting employer contributions.

Note that not all these documents are necessarily 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 considered the McCloud/Sargeant cases as part of our overall allowance for prudence within the valuation 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 £5,433m. 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 £5,415m. This was based on a smoothing adjustment of 99.7%.

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.

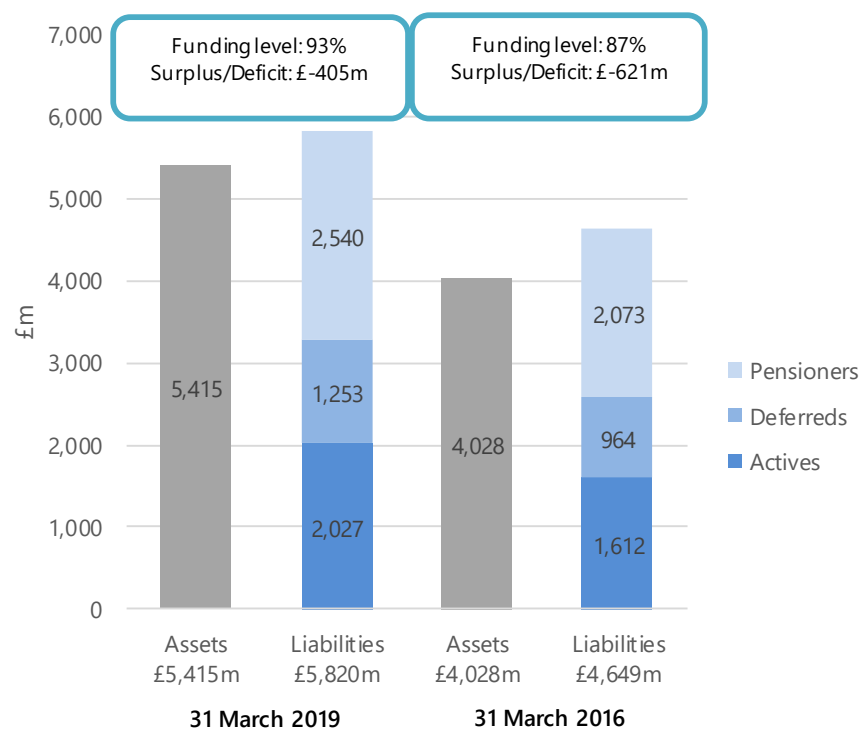
Previous valuation

The previous valuation was carried out as at 31 March 2016 by Barnett Waddingham. The results are summarised in the valuation report dated 31 March 2017 and reported a deficit of £621m.

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, otherwise there is a deficit. Using the assumptions summarised in Appendix 2, the results of the valuation are set out in the graph below.



There was a deficit of £405m in the Fund at the valuation date, corresponding to a funding level of 93%. This is an improvement from the previous valuation, where there was a deficit of £621m, corresponding to a funding level of 87%.

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).

	Valuation basis	Previous valuation
Primary rate	31 March 2019	31 March 2016
	% of payroll p.a.	% of payroll p.a.
Average total future service rate	24.2%	20.8%
Less average member rate	-6.3%	-6.3%
Fund primary rate	17.9%	14.5%

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% over a recovery period length of no more than 19 years.

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.

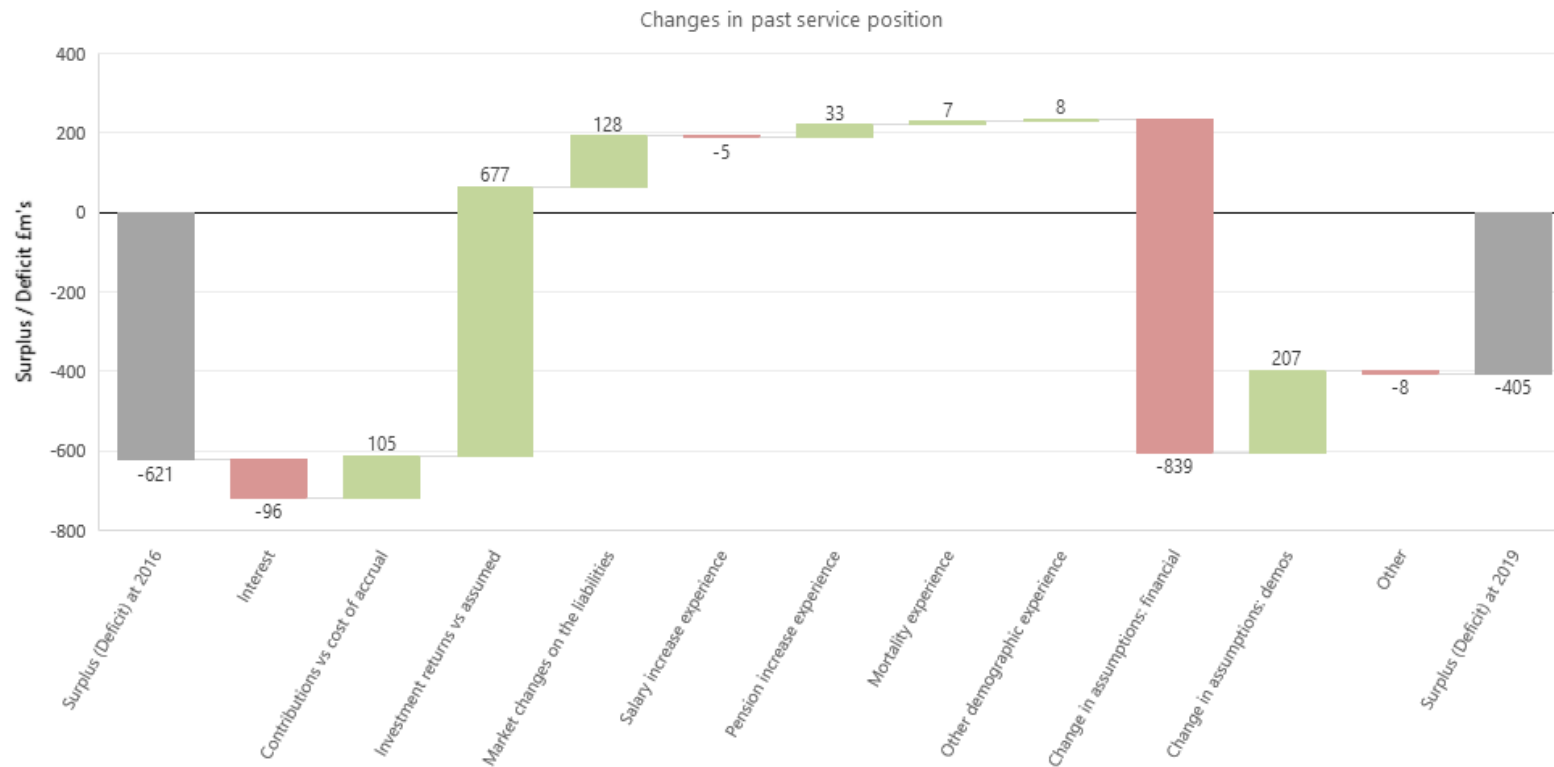
The standardised basis is set by the Government Actuary's Department (GAD) with some of the assumptions used being set locally (such as mortality) and some are set at Scheme level (including all the financial assumptions). It is not used to set contributions as it does not reflect the Fund's investment 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

Overall the deficit has reduced from £621m at 31 March 2016 to £405m at 31 March 2019. The key factors that have influenced the funding level of the Fund over the period are illustrated in the chart below.



Experience

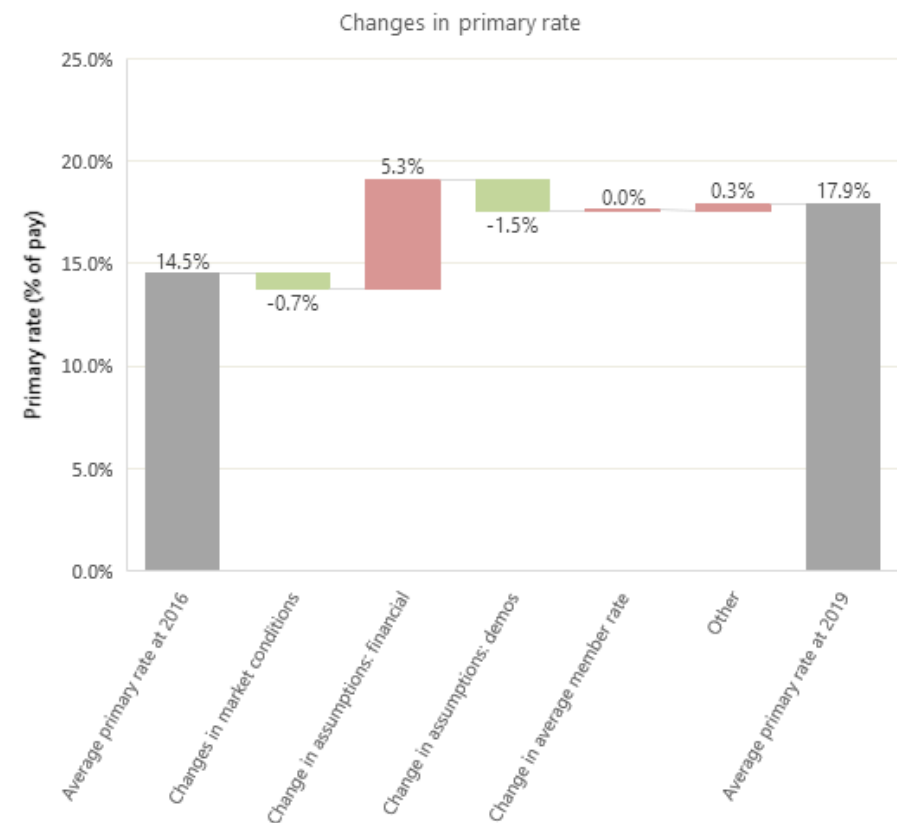
- Investment returns have been strong since 2016 leading to an estimated improvement in the position of just under £680m. The Fund's investment returns have been 10.3% p.a. on average compared to the prudent long-term return assumption at the last valuation of 5.4% p.a. over the three year period.
- Contributions paid were slightly higher than the cost of benefits accrued as the employers made deficit contributions resulting in an improvement in the position of £105m, which more than covers the interest cost on the deficit.
- Salary increases were very similar to that assumed at the previous valuation, however, pension increases were slightly lower than assumed resulting in a gain of £28m. The overall impact of other financial and demographic experience was minimal.

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 £711m.
- Updating the mortality assumptions to allow for the observed slowdown in observed mortality improvements resulted in a decrease in the liabilities of £207m.

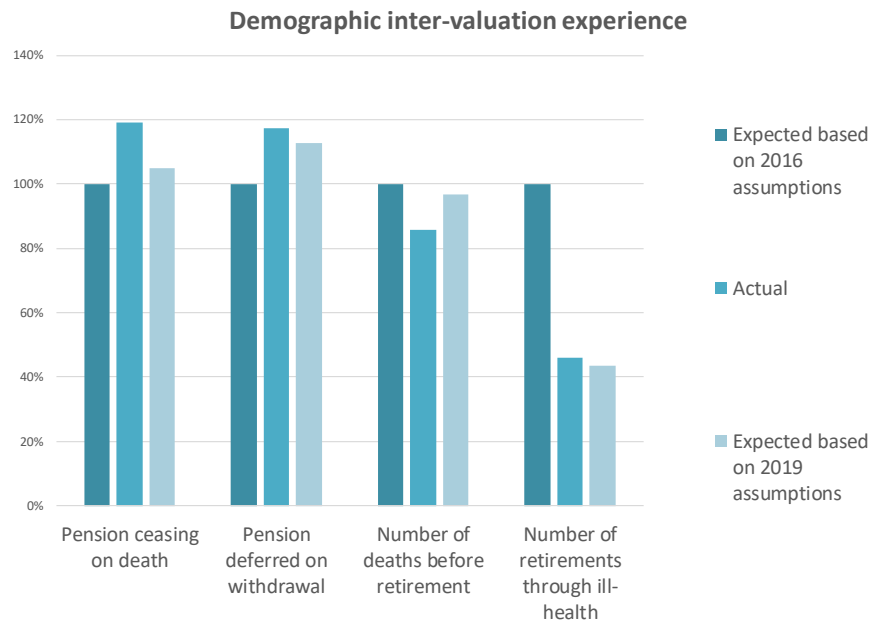
Primary contribution rate

The previous valuation resulted in an average primary rate of 14.5% of Pensionable Pay. The reasons for the change in the cost of future benefit accrual 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 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.



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 £405m and funding level of 93% on the agreed funding basis.

Sensitivity analysis - Past service funding position

	Valuation basis	Increase discount rate by 0.1% p.a.	Increase CPI inflation by 0.1%	Increase salary assumption by 0.5%	Increase initial addition to mortality improvement by 0.5%	Increase long-term rate of mortality improvement by 0.25%	Twice as many ill-health retirements
	£m	£m	£m	£m	£m	£m	£m
Smoothed asset value	5,415	5,415	5,415	5,415	5,415	5,415	5,415
Total past service liabilities	5,820	5,724	5,832	5,874	5,859	5,876	5,841
Surplus (Deficit)	-405	-309	-417	-459	-444	-461	-426
Funding level	93%	95%	93%	92%	92%	92%	93%

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. The figures in the table are shown relative to the primary rate of 17.9% of Pensionable Pay on the agreed funding basis.

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.

Sensitivity analysis - Primary rate

	Valuation basis	Increase discount rate by 0.1% p.a.	Increase CPI inflation by 0.1%	Increase salary assumption by 0.5%	Increase initial addition to mortality improvement by 0.5%	Increase long-term rate of mortality improvement by 0.25%	Twice as many ill-health retirements
	% of pay	% of pay	% of pay	% of pay	% of pay	% of pay	% of pay
Total future service rate	24.2%	23.6%	24.3%	24.3%	24.4%	24.4%	24.9%
less employee contribution rate	-6.3%	-6.3%	-6.3%	-6.3%	-6.3%	-6.3%	-6.3%
Total primary rate	17.9%	17.3%	18.0%	18.0%	18.1%	18.1%	18.6%

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 19 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.

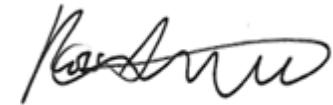
Due to the timing of these movements in the valuation process, and to the anticipated effect on the ongoing funding position, please note that no adjustments have been made to the valuation results or to the employer contributions previously agreed. The results are based on the position as at 31 March 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. A summary of the membership data is included below and data from the previous valuation is also shown for comparison.

The membership data has been checked for reasonableness and we have compared the membership data with information in the Fund's accounts. 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.

There are number of members who appear on the list of members who were active at the valuation date who, we were informed, left active service before the valuation date. For these members, the process of paying a refund of contribution or converting their active record to a deferred record had not yet been finalised. We have therefore treated these individuals as deferred members by calculating deferred benefits in line with the information provided in their active record, assuming they continued to accrue pension benefits to the date that they left active service. These members are included in the 'Deferred members (including undecided)' summary table below.

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	12,974	295	53	11,934	265	45
Females	35,321	529	52	31,730	462	45
Total	48,295	823	52	43,664	727	45

For comparison, the unweighted average age of active members at the valuation date is 45.

Deferred members (including undecided)

	31 March 2019			31 March 2016		
	Number	Current Pension £ms	Average age	Number	Current Pension £ms	Average age
Males	16,594	28	52	14,767	26	45
Females	46,883	48	52	41,187	40	47
Total	63,477	77	52	55,954	66	46

For comparison, the unweighted average age of deferred members at the valuation date is 47.

Pensioner and dependant members

	31 March 2019			31 March 2016		
	Number	Current Pension £ms	Average age	Number	Current Pension £ms	Average age
Males	11,721	84	69	10,787	75	71
Females	20,020	70	68	17,102	56	70
Dependants	4,784	15	70	4,470	12	72
Total	36,525	169	68	32,359	142	71

For comparison, the unweighted average age of pensioner and dependant members at the valuation date is 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	3,260	24
31/03/2021	2,711	14
31/03/2022	3,058	19
31/03/2023	2,874	26

Allowance for GMP equalisation

On 26 October 2018 the judgement was published for the Lloyd's 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.

The assumption made at 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 valuations	Assumptions used for the 2016 valuations
Financial assumptions		
Market date	31 March 2019	31 March 2016
CPI inflation	2.6% p.a.	2.4% p.a.
Salary increases		
<i>Short-term</i>	n/a	CPI to 31 March 2020
<i>Long-term</i>	3.6% p.a.	3.9% p.a.
Discount rate	4.8% 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
<i>Member base tables</i>	S3PA	S2PA
<i>Member mortality multiplier</i>	110% / 105%	100% / 90%
<i>Dependant base tables</i>	S3PA	S2PA
<i>Dependant mortality multiplier</i>	110% / 105%	100% / 90%
<i>Projection model</i>	CMI 2018	CMI 2015
<i>Long-term rate of improvement</i>	1.25% p.a.	1.5% p.a.
<i>Smoothing parameter</i>	7.5	n/a
<i>Initial addition to improvements</i>	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) for their 2016 Scheme valuation 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 for use in the 2016 Scheme valuations. 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%

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)	93%
Funding level (change since previous valuation)	+6%
Asset value used at the valuation	£5,415,000,000
Value of liabilities	£5,820,000,000
Surplus (deficit)	-£405,000,000
Discount rate(s)	4.8% 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 5 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	24.3 years
Average life expectancy for future pensioners - men currently age 45	23.1 years
Average life expectancy for future pensioners - women currently age 45	25.8 years

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

Market value of assets	£5,433,063,000
Value of liabilities	£5,421,000,000
Funding level on SAB basis (assets/liabilities)	100%
Funding level on SAB basis (change since last valuation)	+ 10%

Contribution rates payable

Primary contribution rate	17.9% of pay			
Secondary contribution rate (cash amounts in each year in line with CIPFA guidance)				
	Secondary contribution rate 2020/21	£31,858,000		
	Secondary contribution rate 2021/22	£33,020,000		
	Secondary contribution rate 2022/23	£34,210,000		
Giving total expected contributions:				
Total expected contributions 2020/21 (£ figure based on assumed payroll)	£184,636,000	Based on assumed payroll of	£853,508,000	
Total expected contributions 2021/22 (£ figure based on assumed payroll)	£191,368,000	Based on assumed payroll of	£884,625,000	
Total expected contributions 2022/23 (£ figure based on assumed payroll)	£198,331,000	Based on assumed payroll of	£916,877,000	
Average employee contribution rate (% of pay)	6.3% of pay			
Employee contribution rate (£ figure based on assumed payroll)	£53,771,000 p.a.	Based on assumed payroll of	£853,508,000 p.a.	
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	9.4%			

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 this report.

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	3.7%	3.7%	3.7%
Equivalent to total monetary amounts of	£31,858,000	£33,020,000	£34,210,000

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)			Specific notes
		(% pay)	2020/21	2021/22	2022/23	2020/21	2021/22	2022/23	
Tax-raising bodies									
1	Bassetlaw District Council	19.6%	£919,000	£953,000	£988,000	19.6% plus £919,000	19.6% plus £953,000	19.6% plus £988,000	A
2	Mansfield District Council	19.5%	£1,789,000	£1,855,000	£1,922,000	19.5% plus £1,789,000	19.5% plus £1,855,000	19.5% plus £1,922,000	A
3	Newark & Sherwood District Council (inc Newark and Sherwood Homes)	17.5%	£771,000	£800,000	£829,000	17.5% plus £771,000	17.5% plus £800,000	17.5% plus £829,000	A
390	Active 4 Today Ltd	17.6%	£135,729	£140,677	£145,806	17.6% plus £135,729	17.6% plus £140,677	17.6% plus £145,806	
4	Ashfield District Council	18.0%	£1,546,000	£1,603,000	£1,661,000	18.0% plus £1,546,000	18.0% plus £1,603,000	18.0% plus £1,661,000	

Employer Code	Employer name	Primary rate	Secondary rate (% pay plus monetary adjustment)			Total contributions (primary rate plus secondary rate)			Specific notes
		(% pay)	2020/21	2021/22	2022/23	2020/21	2021/22	2022/23	
5	Broxtowe Borough Council	18.0%	£264,000	£273,000	£283,000	18.0% plus £264,000	18.0% plus £273,000	18.0% plus £283,000	A
423	Liberty Leisure	18.0%	£61,586	£63,831	£66,159	18.0% plus £61,586	18.0% plus £63,831	18.0% plus £66,159	A
6	Gedling Borough Council	18.2%	£413,000	£428,000	£443,000	18.2% plus £413,000	18.2% plus £428,000	18.2% plus £443,000	C
7	Rushcliffe Borough Council	17.6%	£950,000	£985,000	£1,021,000	17.6% plus £950,000	17.6% plus £985,000	17.6% plus £1,021,000	A
8	Nottingham City Council	17.9%	£8,544,000	£8,855,000	£9,178,000	17.9% plus £8,544,000	17.9% plus £8,855,000	17.9% plus £9,178,000	B
130	Nottinghamshire Combined Fire Authority	18.4%	£189,000	£196,000	£203,000	18.4% plus £189,000	18.4% plus £196,000	18.4% plus £203,000	A
314	Police & Crime Commissioners	16.5%	£286,000	£297,000	£307,000	16.5% plus £286,000	16.5% plus £297,000	16.5% plus £307,000	A
315	Nottinghamshire County Council	18.7%	£7,424,000	£7,695,000	£7,975,000	18.7% plus £7,424,000	18.7% plus £7,695,000	18.7% plus £7,975,000	A
359	Nottingham City Council (EMC)	17.0%	-	-	-	17.0%	17.0%	17.0%	

Employer Code	Employer name	Primary rate	Secondary rate (% pay plus monetary adjustment)			Total contributions (primary rate plus secondary rate)			Specific notes
		(% pay)	2020/21	2021/22	2022/23	2020/21	2021/22	2022/23	
367	Streetwise Environmental Limited	20.6%	-	-	-	20.6%	20.6%	20.6%	
Higher and Further Education Bodies									
78	The Nottingham Trent University	15.3%	£1,538,000	£1,594,000	£1,652,000	15.3% plus £1,538,000	15.3% plus £1,594,000	15.3% plus £1,652,000	
334	BKSB Limited	17.2%	£14,697	£15,233	£15,788	17.2% plus £14,697	17.2% plus £15,233	17.2% plus £15,788	
99	West Nottinghamshire College of Further Education	17.2%	£117,147	£121,418	£125,844	17.2% plus £117,147	17.2% plus £121,418	17.2% plus £125,844	
101	Bilborough College	18.8%	-	-	-	18.8%	18.8%	18.8%	
138	Nottingham College	18.5%	£342,027	£354,496	£367,420	18.5% plus £342,027	18.5% plus £354,496	18.5% plus £367,420	
Academies									
181	Djanogly City Academy Nottingham	15.9%	-	-	-	15.9%	15.9%	15.9%	
198	Samworth Church Academy	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
200	Bulwell Academy	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
202	Nottingham University	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
219	Nottingham Academy	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	

Employer Code	Employer name	Primary rate	Secondary rate (% pay plus monetary adjustment)			Total contributions (primary rate plus secondary rate)			Specific notes
		(% pay)	2020/21	2021/22	2022/23	2020/21	2021/22	2022/23	
227	Barnby Road Trust	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
229	George Spencer Academy	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
230	Redhill Academy	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
232	Carlton Le Willows	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
233	Fernwood Academy Trust	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
234	West Bridgford Academy	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
235	Toot Hill School	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
236	National CE Academy Trust	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
237	Manor Academy Trust	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
238	Diverse Academies Trust - Tuxford Academy	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
239	South Nottingham College Academy Trust	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
240	School Partnership Trust - Serlby Park Academy	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
241	Carlton Academy	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
242	Norbridge Academy	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	

Employer Code	Employer name	Primary rate	Secondary rate (% pay plus monetary adjustment)			Total contributions (primary rate plus secondary rate)			Specific notes
		(% pay)	2020/21	2021/22	2022/23	2020/21	2021/22	2022/23	
243	South Nottingham Catholic Academy Trust - Becket	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
244	South Nottingham Catholic Academy Trust - St Edmund Campion	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
245	Southwark Primary School	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
246	Arnold Hill Academy	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
247	Huntingdon Academy	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
248	Edna G Olds Academy	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
249	St Anns Well Academy	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
250	Greenwood At - Nottingham Girls Academy	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
251	Joseph Whitaker Academy	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
252	Blessed Robert Widmerpool	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
253	Warren Hill Academy Trust	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
254	Bluecoat Academy	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
255	Brunts Academy	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	

Employer Code	Employer name	Primary rate	Secondary rate (% pay plus monetary adjustment)			Total contributions (primary rate plus secondary rate)			Specific notes
		(% pay)	2020/21	2021/22	2022/23	2020/21	2021/22	2022/23	
256	Queen Elizabeth Endowed Academy	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
257	Sycamore Academy	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
260	Quarrydale Academy	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
261	Our Lady & St Edwards Roman Catholic Academy	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
262	Priory Catholic Primary School	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
263	Nethergate Academy	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
264	North Leverton CE Primary School	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
265	Chetwynd Primary Trust	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
266	Ashfield School	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
267	The Elizabethan Academy	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
268	Retford Oaks Academy	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
276	Outwood Academy Portland	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
277	Outwood Academy Valley	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
278	Cotgrave Candleby Lane	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	

Employer Code	Employer name	Primary rate	Secondary rate (% pay plus monetary adjustment)			Total contributions (primary rate plus secondary rate)			Specific notes
		(% pay)	2020/21	2021/22	2022/23	2020/21	2021/22	2022/23	
279	South Wolds	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
280	Rushcliffe School	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
281	Kirkby College	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
282	St Teresa's Catholic Primary	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
283	Trinity Catholic School	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
284	St Marys Catholic Primary	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
285	Our Lady of Perpetual Succour	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
286	Northgate Academy	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
287	Milford Academy	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
288	Old Basford School	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
289	Top Valley Academy	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
290	Whitemoor Academy	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
291	Meden School & Technology College	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
292	Kimberley School	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	

Employer Code	Employer name	Primary rate	Secondary rate (% pay plus monetary adjustment)			Total contributions (primary rate plus secondary rate)			Specific notes
		(% pay)	2020/21	2021/22	2022/23	2020/21	2021/22	2022/23	
293	Sherwood E-Act Academy	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
294	Wainwright Primary Academy	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
295	Mansfield Primary Academy	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
296	Foxwood School	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
297	Stone Soup Academy	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
298	St Margaret Clitherow Primary & Nursery Catholic Voluntary Academy	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
299	Sacred Heart Primary Catholic Voluntary Academy	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
300	Holy Cross Primary Catholic Voluntary Academy	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
301	The Good Shepherd Primary Catholic Voluntary Academy	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
302	Christ The King Catholic Voluntary Academy	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
303	Alderman White School	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
304	Bramcote Park School	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	

Employer Code	Employer name	Primary rate	Secondary rate (% pay plus monetary adjustment)			Total contributions (primary rate plus secondary rate)			Specific notes
		(% pay)	2020/21	2021/22	2022/23	2020/21	2021/22	2022/23	
305	St Augustine's Primary School	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
306	The Newark Academy	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
307	East Leake Academy	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
308	Kingston Park Academy	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
309	Sutton Community Academy	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
310	The Dukeries Academy	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
311	Sneinton St Stephen's CE Primary & Nursery School	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
312	Windmill LEAD Academy	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
316	Tuxford Primary Academy	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
325	Nottingham Emmanuel School	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
330	Fairfield Primary Academy	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
331	The Holgate Academy	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
333	Skegby Junior Academy	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
335	Blue Bell Hill Academy	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	

Employer Code	Employer name	Primary rate	Secondary rate (% pay plus monetary adjustment)			Total contributions (primary rate plus secondary rate)			Specific notes
		(% pay)	2020/21	2021/22	2022/23	2020/21	2021/22	2022/23	
338	Archbishop Cranmer CE Primary	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
339	Transform Multi Academy Trust - Highbank Primary School	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
342	Hogarth Primary & Nursery	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
336	Glapton Primary School	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
327	Firbeck Academy	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
317	St Patrick's Catholic Primary	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
319	Ambleside Academy	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
332	Leamington Primary & Nursery Academy	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
337	St Peter's CE Primary School	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
344	Rosebrook Primary School	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
346	Magnus C of E School	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
341	Hillside Primary & Nursery School	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
343	Peafield Lane Academy	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	

Employer Code	Employer name	Primary rate	Secondary rate (% pay plus monetary adjustment)			Total contributions (primary rate plus secondary rate)			Specific notes
		(% pay)	2020/21	2021/22	2022/23	2020/21	2021/22	2022/23	
349	Djanogly Strelley Academy	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
348	Portland School	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
353	All Saints Catholic Voluntary Academy	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
351	Arnbroom Primary School	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
350	Birklands Primary School	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
354	Holy Trinity Catholic Voluntary Academy	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
352	St Patrick's Catholic Primary School, A Voluntary Academy	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
361	The Beech Academy	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
356	Sunnyside Spencer Academy	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
357	Edale Rise Primary	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
355	Glenbrook Primary	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
347	Bishop Alexander L.E.A.D. Academy	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
362	Hall Park Academy	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	

Employer Code	Employer name	Primary rate	Secondary rate (% pay plus monetary adjustment)			Total contributions (primary rate plus secondary rate)			Specific notes
		(% pay)	2020/21	2021/22	2022/23	2020/21	2021/22	2022/23	
369	Sparken Hill Academy	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
368	St Philip Neri with St Bede Catholic Voluntary Academy	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
360	Bluecoat Beechdale Academy	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
371	St Mary Magdelene Church of England Primary School	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
372	Harworth Church of England Academy	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
374	The Bramble Academy	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
376	Jubilee Academy	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
383	Ernehale Junior School	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
378	Rosslyn Park Primary and Nursery School	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
382	The Sir Donald Bailey Academy	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
375	Radford Academy	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
364	Nottingham Free School	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	

Employer Code	Employer name	Primary rate	Secondary rate (% pay plus monetary adjustment)			Total contributions (primary rate plus secondary rate)			Specific notes
		(% pay)	2020/21	2021/22	2022/23	2020/21	2021/22	2022/23	
365	Nottingham University Academy of Science and Technology	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
393	St Joseph's Catholic Primary Voluntary Academy	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
392	St Joseph's Catholic Primary School - A Voluntary Academy	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
379	Farnborough Academy	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
394	Beeston Fields Primary & Nursery School	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
386	Diocese of Southwell and Nottingham Multi-Academy Trust	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
384	Oakwood Academy	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
398	Edwalton Primary School	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
377	Brocklewood Primary School	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
385	Riverside Primary School	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
403	St John's Church of England Academy	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	

Employer Code	Employer name	Primary rate	Secondary rate (% pay plus monetary adjustment)			Total contributions (primary rate plus secondary rate)			Specific notes
		(% pay)	2020/21	2021/22	2022/23	2020/21	2021/22	2022/23	
405	Greythorn Primary School	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
397	Channeling Positivity	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
395	Bilsthorpe Flying High Academy	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
358	LEAD Multi Academy Trust	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
370	Greenwood Academies Trust	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
407	Selston High School	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
415	Worksop Priory C of E Academy	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
412	Burford Academy	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
413	Burntstump Seely C of E Academy	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
414	St Peters Cross Keys C of E Academy	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
416	The Parkgate Academy	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
418	Equals Trust	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
424	Killisick Primary School	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	

Employer Code	Employer name	Primary rate	Secondary rate (% pay plus monetary adjustment)			Total contributions (primary rate plus secondary rate)			Specific notes
		(% pay)	2020/21	2021/22	2022/23	2020/21	2021/22	2022/23	
419	Greenwood Primary & Nursery School	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
411	Bulwell St Mary's C of E Primary & Nursery School	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
425	Horsendale Primary School	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
428	Forrest View Junior School	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
429	Haddon Primary School	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
430	Ranskill Primary	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
431	William Gladstone Church of England Primary School	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
439	Sir John Sherbrooke Junior School	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
421	Redhill Academy Trust	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
435	Scotholme Primary School	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
448	Kirkby Woodhouse Primary	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
445	Unity Learning Centre	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
446	Denewood Learning Centre	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	

Employer Code	Employer name	Primary rate	Secondary rate (% pay plus monetary adjustment)			Total contributions (primary rate plus secondary rate)			Specific notes
		(% pay)	2020/21	2021/22	2022/23	2020/21	2021/22	2022/23	
465	Bracken Lane Primary	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
457	Robert Shaw Primary & Nursery School	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
458	William Booth Primary School	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
456	Whitegate Primary School	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
451	Mapplewells Primary	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
450	Porchester Junior School	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
432	Transform Trust	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
464	Thrumpton Primary School	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
467	Yeoman Park School	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
443	Woodlands School	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
444	Westbury School	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
417	The Forge Trust	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
473	St Peters Primary Academy	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
447	Raleigh Learning Trust	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
476	The West Park Academy	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	

Employer Code	Employer name	Primary rate	Secondary rate (% pay plus monetary adjustment)			Total contributions (primary rate plus secondary rate)			Specific notes
		(% pay)	2020/21	2021/22	2022/23	2020/21	2021/22	2022/23	
477	South Wilford Endowed C of E Primary School	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
475	Carlton Junior Academy	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
474	Carlton Infant Academy	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
472	Colonel Frank Seely Academy	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
470	Robert Miles Infant School	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
471	Garibaldi College	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
469	Westdale Junior School	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
478	Believe Academy Trust	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
462	Flying High Trust	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
481	Mornington Primary	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
484	St Swithuns C of E Primary Academy	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
491	Parkdale Primary School	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
489	Robert Mellors Primary School	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	

Employer Code	Employer name	Primary rate	Secondary rate (% pay plus monetary adjustment)			Total contributions (primary rate plus secondary rate)			Specific notes
		(% pay)	2020/21	2021/22	2022/23	2020/21	2021/22	2022/23	
490	Awsorth Primary and Nursery School	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
485	Gilthill Primary School	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
486	Kimberley Primary School	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
494	Python Hill Primary School	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
492	Alderman Pounder Infant School	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
498	Larkfields Infant School	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
499	Oak Tree Primary School	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
501	Minster Trust for Education	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
500	Ernehale Infant School	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
487	Archway Learning Trust	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
503	Ellis Guilford School	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
505	Hollywell Primary School	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
504	The Suther School	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
488	Diverse Academies Trust	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	

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		(% pay)	2020/21	2021/22	2022/23	2020/21	2021/22	2022/23	
480	Two Counties Trust	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
496	Djanogly Learning Trust	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
497	Our Lady of Lourdes Catholic Multi Academy Trust	17.6%	3.2%	3.2%	3.2%	20.8%	20.8%	20.8%	
Housing Bodies									
194	Metropolitan Housing Trust	22.5%	£69,990	£72,541	£75,186	22.5% plus £69,990	22.5% plus £72,541	22.5% plus £75,186	
190	Nottingham City Homes	17.8%	-	-	-	17.8%	17.8%	17.8%	
Other Scheduled Bodies									
Small Scheduled Bodies									
10	Selston Parish Council	20.2%	£1,965	£2,037	£2,111	20.2% plus £1,965	20.2% plus £2,037	20.2% plus £2,111	
11	Ruddington Parish Council	20.2%	£5,813	£6,025	£6,244	20.2% plus £5,813	20.2% plus £6,025	20.2% plus £6,244	
12	Nuthall Parish Council	20.2%	£2,490	£2,581	£2,675	20.2% plus £2,490	20.2% plus £2,581	20.2% plus £2,675	
13	Balderton Parish Council	20.2%	£9,641	£9,992	£10,356	20.2% plus £9,641	20.2% plus £9,992	20.2% plus £10,356	
17	Cotgrave Town Council	20.2%	£5,944	£6,160	£6,385	20.2% plus £5,944	20.2% plus £6,160	20.2% plus £6,385	
18	Trent Valley Internal Drainage Board	20.2%	£23,900	£24,772	£25,675	20.2% plus £23,900	20.2% plus £24,772	20.2% plus £25,675	

Employer Code	Employer name	Primary rate	Secondary rate (% pay plus monetary adjustment)			Total contributions (primary rate plus secondary rate)			Specific notes
		(% pay)	2020/21	2021/22	2022/23	2020/21	2021/22	2022/23	
34	Bramcote Crematorium Joint Committee	20.2%	£16,101	£16,688	£17,296	20.2% plus £16,101	20.2% plus £16,688	20.2% plus £17,296	A
40	Harworth & Bircotes Parish Council	20.2%	£6,803	£7,051	£7,308	20.2% plus £6,803	20.2% plus £7,051	20.2% plus £7,308	
42	Greasley Parish Council	20.2%	£13,680	£14,179	£14,696	20.2% plus £13,680	20.2% plus £14,179	20.2% plus £14,696	
44	Bingham Town Council	20.2%	£5,870	£6,084	£6,305	20.2% plus £5,870	20.2% plus £6,084	20.2% plus £6,305	
47	Blidworth Parish Council	20.2%	£993	£1,029	£1,067	20.2% plus £993	20.2% plus £1,029	20.2% plus £1,067	
51	Newark Town Council	20.2%	£34,294	£35,545	£36,841	20.2% plus £34,294	20.2% plus £35,545	20.2% plus £36,841	
56	Calverton Parish Council	20.2%	£2,316	£2,400	£2,488	20.2% plus £2,316	20.2% plus £2,400	20.2% plus £2,488	
68	Southwell Town Council	20.2%	£6,374	£6,606	£6,847	20.2% plus £6,374	20.2% plus £6,606	20.2% plus £6,847	
75	Stapleford Town Council	20.2%	£3,040	£3,151	£3,266	20.2% plus £3,040	20.2% plus £3,151	20.2% plus £3,266	
113	Radcliffe on Trent Parish Council	20.2%	£6,065	£6,287	£6,516	20.2% plus £6,065	20.2% plus £6,287	20.2% plus £6,516	
115	Ravenshead Parish Council	20.2%	£1,848	£1,915	£1,985	20.2% plus £1,848	20.2% plus £1,915	20.2% plus £1,985	
116	Trowell Parish Council	20.2%	£3,048	£3,159	£3,274	20.2% plus £3,048	20.2% plus £3,159	20.2% plus £3,274	
117	Edwinstowe Parish Council	20.2%	£4,442	£4,604	£4,772	20.2% plus £4,442	20.2% plus £4,604	20.2% plus £4,772	

Employer Code	Employer name	Primary rate	Secondary rate (% pay plus monetary adjustment)			Total contributions (primary rate plus secondary rate)			Specific notes
		(% pay)	2020/21	2021/22	2022/23	2020/21	2021/22	2022/23	
132	Mansfield and District Crematorium Joint Committee	20.2%	£16,725	£17,334	£17,966	20.2% plus £16,725	20.2% plus £17,334	20.2% plus £17,966	A
137	Ollerton & Boughton Town Council	20.2%	£10,764	£11,157	£11,564	20.2% plus £10,764	20.2% plus £11,157	20.2% plus £11,564	
139	Warsop Parish Council	20.2%	£1,079	£1,118	£1,159	20.2% plus £1,079	20.2% plus £1,118	20.2% plus £1,159	
176	Aslockton Parish Council	20.2%	£247	£256	£265	20.2% plus £247	20.2% plus £256	20.2% plus £265	
191	Rainworth Parish Council	20.2%	£1,342	£1,391	£1,441	20.2% plus £1,342	20.2% plus £1,391	20.2% plus £1,441	
195	Langar Cum Barnstone Parish Council	20.2%	£564	£584	£606	20.2% plus £564	20.2% plus £584	20.2% plus £606	
207	Fernwood Parish Council	20.2%	£2,339	£2,424	£2,513	20.2% plus £2,339	20.2% plus £2,424	20.2% plus £2,513	
217	Cropwell Bishop Parish Council	20.2%	£1,270	£1,316	£1,364	20.2% plus £1,270	20.2% plus £1,316	20.2% plus £1,364	
328	Newstead Parish Council	20.2%	£308	£319	£331	20.2% plus £308	20.2% plus £319	20.2% plus £331	
318	Burton Joyce Parish Council	20.2%	£5,520	£5,721	£5,930	20.2% plus £5,520	20.2% plus £5,721	20.2% plus £5,930	
387	Kimberley Town Council	20.2%	£1,352	£1,401	£1,452	20.2% plus £1,352	20.2% plus £1,401	20.2% plus £1,452	
459	Dunham & District Parish Council	20.2%	£313	£324	£336	20.2% plus £313	20.2% plus £324	20.2% plus £336	
441	Tuxford Town Council	20.2%	£3,319	£3,440	£3,566	20.2% plus £3,319	20.2% plus £3,440	20.2% plus £3,566	

Employer Code	Employer name	Primary rate	Secondary rate (% pay plus monetary adjustment)			Total contributions (primary rate plus secondary rate)			Specific notes
		(% pay)	2020/21	2021/22	2022/23	2020/21	2021/22	2022/23	
479	Rampton Parish Council	20.2%	£726	£752	£780	20.2% plus £726	20.2% plus £752	20.2% plus £780	
422	Misterton Parish Council	20.2%	£1,791	£1,857	£1,924	20.2% plus £1,791	20.2% plus £1,857	20.2% plus £1,924	
420	Woodborough Parish Council	20.2%	£1,551	£1,608	£1,666	20.2% plus £1,551	20.2% plus £1,608	20.2% plus £1,666	
73	Nottingham City Transport Ltd	39.7%	£393,000	£405,000	£416,000	39.7% plus £393,000	39.7% plus £405,000	39.7% plus £416,000	
192	Scape System Build Ltd	15.8%	£68,143	£70,627	£73,202	15.8% plus £68,143	15.8% plus £70,627	15.8% plus £73,202	
226	Nottinghamshire Fire & Rescue Service (Trading) Limited	21.7%	-	-	-	21.7%	21.7%	21.7%	
366	Nottingham Revenue and Benefits Limited	18.3%	£19,314	£20,018	£20,748	18.3% plus £19,314	18.3% plus £20,018	18.3% plus £20,748	
Community Admission Bodies									
Grouped Admission Bodies									
20	Rural Community Action Nottinghamshire	20.2%	£6,515	£6,752	£6,999	20.2% plus £6,515	20.2% plus £6,752	20.2% plus £6,999	
22	Nottinghamshire Deaf Society	20.2%	£2,497	£2,588	£2,683	20.2% plus £2,497	20.2% plus £2,588	20.2% plus £2,683	
41	Faith in Families	20.2%	£42,291	£43,833	£45,431	20.2% plus £42,291	20.2% plus £43,833	20.2% plus £45,431	

Employer Code	Employer name	Primary rate	Secondary rate (% pay plus monetary adjustment)			Total contributions (primary rate plus secondary rate)			Specific notes
		(% pay)	2020/21	2021/22	2022/23	2020/21	2021/22	2022/23	
45	Southwell Leisure Centre	20.2%	£31,428	£32,573	£33,761	20.2% plus £31,428	20.2% plus £32,573	20.2% plus £33,761	
48	Nottingham Citizens Advice Bureau	20.2%	£17,688	£18,333	£19,001	20.2% plus £17,688	20.2% plus £18,333	20.2% plus £19,001	
52	Nottingham Trent Students Union	20.2%	£29,411	£30,483	£31,595	20.2% plus £29,411	20.2% plus £30,483	20.2% plus £31,595	
54	East Midlands Further Education Council	20.2%	£37,734	£39,109	£40,535	20.2% plus £37,734	20.2% plus £39,109	20.2% plus £40,535	
64	Nottinghamshire County Scout Association	20.2%	£1,932	£2,003	£2,076	20.2% plus £1,932	20.2% plus £2,003	20.2% plus £2,076	
69	Mansfield Citizens Advice Bureau	20.2%	£4,266	£4,421	£4,582	20.2% plus £4,266	20.2% plus £4,421	20.2% plus £4,582	
84	Groundwork Greater Nottingham	20.2%	£4,026	£4,173	£4,325	20.2% plus £4,026	20.2% plus £4,173	20.2% plus £4,325	
87	Citizens Advice Broxtowe	20.2%	£2,455	£2,545	£2,638	20.2% plus £2,455	20.2% plus £2,545	20.2% plus £2,638	
90	Meadows Advice Group	20.2%	£1,775	£1,839	£1,906	20.2% plus £1,775	20.2% plus £1,839	20.2% plus £1,906	
103	Ollerton & District Citizens Advice Bureau	20.2%	£7,298	£7,564	£7,840	20.2% plus £7,298	20.2% plus £7,564	20.2% plus £7,840	
104	Ashfield Citizens Advice Bureau	20.2%	£2,236	£2,317	£2,402	20.2% plus £2,236	20.2% plus £2,317	20.2% plus £2,402	

Employer Code	Employer name	Primary rate	Secondary rate (% pay plus monetary adjustment)			Total contributions (primary rate plus secondary rate)			Specific notes
		(% pay)	2020/21	2021/22	2022/23	2020/21	2021/22	2022/23	
107	Greenfields Centre Limited	20.2%	£6,209	£6,436	£6,670	20.2% plus £6,209	20.2% plus £6,436	20.2% plus £6,670	
109	Clifton Advice Centre	20.2%	£2,817	£2,919	£3,026	20.2% plus £2,817	20.2% plus £2,919	20.2% plus £3,026	
124	Pearson Centre for Young People	20.2%	£1,985	£2,057	£2,132	20.2% plus £1,985	20.2% plus £2,057	20.2% plus £2,132	
142	Mansfield Road Baptist Housing	20.2%	£8,509	£8,820	£9,141	20.2% plus £8,509	20.2% plus £8,820	20.2% plus £9,141	
143	The Kirkby Trust	20.2%	£5,449	£5,648	£5,854	20.2% plus £5,449	20.2% plus £5,648	20.2% plus £5,854	
145	Renewal Trust	20.2%	£5,951	£6,168	£6,393	20.2% plus £5,951	20.2% plus £6,168	20.2% plus £6,393	
150	Nottingham Ice Centre Limited	20.2%	£10,902	£11,300	£11,712	20.2% plus £10,902	20.2% plus £11,300	20.2% plus £11,712	
151	Newark Emmaus Trust Limited	20.2%	£15,238	£15,794	£16,370	20.2% plus £15,238	20.2% plus £15,794	20.2% plus £16,370	
152	Experience Nottinghamshire Limited	20.2%	£7,439	£7,710	£7,991	20.2% plus £7,439	20.2% plus £7,710	20.2% plus £7,991	
155	Nottinghamshire Association of Local Councils	20.2%	£1,385	£1,436	£1,488	20.2% plus £1,385	20.2% plus £1,436	20.2% plus £1,488	
158	Institute of Cemetery & Crematorium	20.2%	£14,286	£14,807	£15,346	20.2% plus £14,286	20.2% plus £14,807	20.2% plus £15,346	

Employer Code	Employer name	Primary rate	Secondary rate (% pay plus monetary adjustment)			Total contributions (primary rate plus secondary rate)			Specific notes
		(% pay)	2020/21	2021/22	2022/23	2020/21	2021/22	2022/23	
161	Bassetlaw Citizens Advice Bureau	20.2%	£3,727	£3,863	£4,004	20.2% plus £3,727	20.2% plus £3,863	20.2% plus £4,004	
169	Carers Federation Nottingham & Nottinghamshire	20.2%	£25,471	£26,400	£27,362	20.2% plus £25,471	20.2% plus £26,400	20.2% plus £27,362	
183	Child Migrants Trust	20.2%	£17,038	£17,659	£18,303	20.2% plus £17,038	20.2% plus £17,659	20.2% plus £18,303	
187	Meden Valley Making Places Ltd	20.2%	£1,013	£1,050	£1,088	20.2% plus £1,013	20.2% plus £1,050	20.2% plus £1,088	
189	Bestwood Partnership Forum	20.2%	£4,565	£4,731	£4,904	20.2% plus £4,565	20.2% plus £4,731	20.2% plus £4,904	
76	Autism EM	20.8%	£114,627	£118,806	£123,138	20.8% plus £114,627	20.8% plus £118,806	20.8% plus £123,138	
174	Nottingham & Nottinghamshire Futures Limited	19.4%	-	-	-	19.4%	19.4%	19.4%	
Transferee Admission Bodies									
171	Sports & Leisure Management Limited	21.4%	-0.2%	-0.2%	-0.2%	21.2%	21.2%	21.2%	
175	UPP Residential Services Ltd	25.4%	£9,428	£9,772	£10,129	25.4% plus £9,428	25.4% plus £9,772	25.4% plus £10,129	
196	Centre for Contemporary Arts	36.9%	£236	£244	£253	36.9% plus £236	36.9% plus £244	36.9% plus £253	

Employer Code	Employer name	Primary rate	Secondary rate (% pay plus monetary adjustment)			Total contributions (primary rate plus secondary rate)			Specific notes
		(% pay)	2020/21	2021/22	2022/23	2020/21	2021/22	2022/23	
199	Gedling Homes	17.9%	-	-	-	17.9%	17.9%	17.9%	
221	Barnsley Premier Leisure Ltd	14.4%	-2.4%	-2.4%	-2.4%	12.0%	12.0%	12.0%	
224	Mercury Cleaning Solutions Limited	20.5%	-4.4%	-4.4%	-4.4%	16.2%	16.2%	16.2%	
225	Southern Electric Contracting Limited	20.4%	£5,258	£5,449	£5,650	20.4% plus £5,258	20.4% plus £5,449	20.4% plus £5,650	
231	United Response	17.2%	£19,991	£20,720	£21,476	17.2% plus £19,991	17.2% plus £20,720	17.2% plus £21,476	
270	Webb Support Services Limited	22.9%	-5.6%	-5.6%	-5.6%	17.3%	17.3%	17.3%	
271	Thera East Midlands	22.2%	-4.6%	-4.6%	-4.6%	17.6%	17.6%	17.6%	
272	Royal Society Mencap	18.7%	-4.3%	-4.3%	-4.3%	14.4%	14.4%	14.4%	
274	Mellors Catering Services Limited (Southwark)	22.5%	-	-	-	22.5%	22.5%	22.5%	
275	Mansfield District Leisure Trust Limited	19.2%	-2.7%	-2.7%	-2.7%	16.5%	16.5%	16.5%	
323	Family Action	19.3%	-5.5%	-5.5%	-5.5%	13.8%	13.8%	13.8%	
320	Tarmac Ltd	16.1%	-	-	-	16.1%	16.1%	16.1%	

Employer Code	Employer name	Primary rate	Secondary rate (% pay plus monetary adjustment)			Total contributions (primary rate plus secondary rate)			Specific notes
		(% pay)	2020/21	2021/22	2022/23	2020/21	2021/22	2022/23	
321	Holme Pierrepont Leisure Trust	16.9%	-	-	-	16.9%	16.9%	16.9%	
324	RNN Group (Early Years)	18.4%	-4.2%	-4.2%	-4.2%	14.2%	14.2%	14.2%	
402	Innovate Services Limited	23.7%	-7.0%	-7.0%	-7.0%	16.6%	16.6%	16.6%	
388	Change Grow Live	19.9%	£3,953	£4,098	£4,247	19.9% plus £3,953	19.9% plus £4,098	19.9% plus £4,247	
389	Framework Housing Association	20.3%	-3.7%	-3.7%	-3.7%	16.6%	16.6%	16.6%	
401	Bulloughs Cleaning Services Limited	25.0%	£2,580	£2,674	£2,772	25.0% plus £2,580	25.0% plus £2,674	25.0% plus £2,772	
406	East Midlands Crossroads - Caring for Carers	20.8%	-1.7%	-1.7%	-1.7%	19.1%	19.1%	19.1%	
400	Mellors Catering Service Ltd (Arnbrough)	20.2%	-	-	-	20.2%	20.2%	20.2%	
408	Inspire	21.1%	-3.2%	-3.2%	-3.2%	17.9%	17.9%	17.9%	
409	Arc Property Services Partnership Ltd	18.7%	£10,850	£11,246	£11,656	18.7% plus £10,850	18.7% plus £11,246	18.7% plus £11,656	
440	Parkwood Leisure Limited (Rufford Abbey Country Park)	20.9%	£28,793	£29,843	£30,931	20.9% plus £28,793	20.9% plus £29,843	20.9% plus £30,931	

Employer Code	Employer name	Primary rate	Secondary rate (% pay plus monetary adjustment)			Total contributions (primary rate plus secondary rate)			Specific notes
		(% pay)	2020/21	2021/22	2022/23	2020/21	2021/22	2022/23	
454	Aspens Services (St Edmund Campion)	20.2%	£3,760	£3,897	£4,039	20.2% plus £3,760	20.2% plus £3,897	20.2% plus £4,039	
436	Compass Contract Services (UK) Limited (Wainwright Primary Academy)	23.2%	-	-	-	23.2%	23.2%	23.2%	
453	Aspens Services Limited (The Becket School)	20.8%	£8,041	£8,334	£1,382	20.8% plus £8,041	20.8% plus £8,334	20.8% plus £1,382	
437	Compass Contract Services (UK) Limited (Leamington Primary & Nursery Academy)	27.9%	-7.1%	-7.1%	-7.1%	20.8%	20.8%	20.8%	
438	Servest Group Limited (Farnborough Academy)	25.2%	£1,985	£2,057	£2,132	25.2% plus £1,985	25.2% plus £2,057	25.2% plus £2,132	
434	Robin Hood Energy	12.9%	£10,297	£10,673	£11,062	12.9% plus £10,297	12.9% plus £10,673	12.9% plus £11,062	
461	Compass Contract Services Limited (National CoE Academy Trust)	21.5%	£8,573	£8,886	£9,210	21.5% plus £8,573	21.5% plus £8,886	21.5% plus £9,210	
460	Compass Contract Services Limited (Diverse Academies Trust)	21.7%	£3,501	£3,629	£3,761	21.7% plus £3,501	21.7% plus £3,629	21.7% plus £3,761	
452	Fitzroy Support	22.4%	£563	£584	£605	22.4% plus £563	22.4% plus £584	22.4% plus £605	
482	Nottingham City Homes (Telecare services)	24.7%	£3,406	£3,531	£3,659	24.7% plus £3,406	24.7% plus £3,531	24.7% plus £3,659	

Employer Code	Employer name	Primary rate	Secondary rate (% pay plus monetary adjustment)			Total contributions (primary rate plus secondary rate)			Specific notes
		(% pay)	2020/21	2021/22	2022/23	2020/21	2021/22	2022/23	
410	Via East Midlands	19.9%	£158,078	£163,842	£169,815	19.9% plus £158,078	19.9% plus £163,842	19.9% plus £169,815	
507	OCS Group UK Limited (BSF) - Inspired Spaces Nottingham (Projectco1) Limited	20.0%	£489	£506	£525	20.0% plus £489	20.0% plus £506	20.0% plus £525	
508	OCS Group UK Limited (Farnborough) - Inspired Spaces Nottingham (Projectco2) Limited	30.0%	£314	£325	£337	30.0% plus £314	30.0% plus £325	30.0% plus £337	
493	Royal Society for the Protection of Birds	23.3%	£2,658	£2,755	£2,856	23.3% plus £2,658	23.3% plus £2,755	23.3% plus £2,856	
510	Churchill Contract Services Limited (Spencer Academies Trust)	21.6%	£13,350	£13,837	£14,341	21.6% plus £13,350	21.6% plus £13,837	21.6% plus £14,341	
495	Pedal Express	22.4%	-1.7%	-1.7%	-1.7%	20.7%	20.7%	20.7%	
509	Capita IT Services (BSF) Limited - Bulwell	13.1%	-	-	-	13.1%	13.1%	13.1%	

Specific notes

The notes referred to in the table above are as follows:

- A We understand that employers with this note have agreed with the administering authority that they will prepay the secondary element of their certified contributions by making a single lump payment in April 2020. This lump sum payment will receive an actuarially equivalent discount and the employer has been notified of the required amount separately.

The equivalent annual lump sum payment can be calculated by multiplying the secondary contributions, shown in the above table, by an actuarial factor of 0.9767 for the period 2020/21, 0.9317 for the period 2021/22 and 0.8888 for the period 2022/23.

The single amount payable is the sum of these annual payments. If the Employer does not make the lump sum payment by 30 April 2020, the above contributions in the table will apply as normal. This option is not available to employers without this specific note.

- B We understand that employers with this note have agreed with the administering authority that they will prepay the secondary element of their certified contributions by making lump sum payments at the start of each year (i.e. in April 2020, April 2021 and April 2022). These lump sum payments will receive an actuarially equivalent discount and the employer has been notified of the required amounts separately.

The equivalent lump sum payments can be calculated by multiplying the secondary contributions, shown in the above table, by an actuarial factor of 0.9767 for each of the periods 2020/21, 2021/22 and 2022/23.

If the Employer does not make the lump sum payments by 30 April in the period they are due, the above contributions in the table will apply as normal. This option is not available to employers without this specific note.

- C We understand that employers with this note have agreed with the administering authority that they will prepay the secondary element of their certified contributions by making a lump sum payment in April 2020 in respect of secondary contributions payable for the 2020/21 period and a lump sum payment in April 2021 in respect of secondary contributions payable for the 2021/22 and 2022/23 periods. These lump sum payments will receive an actuarially equivalent discount and the employer has been notified of the required amounts separately.

The equivalent lump sum payments can be calculated by multiplying the secondary contributions, shown in the above table, by an actuarial factor of 0.9767 for each of the periods 2020/21, 2021/22 and 0.9317 for the period 2022/23.

The amount payable in April 2021 is the sum of the 2021/22 and 2022/23 annual payments once these factors have been applied. If the Employer does not make the lump sum payments by 30 April in the period they are due, the above contributions in the table will apply as normal. This option is not available to employers without this specific note.

Post valuation employers

Any employer that joined the Fund after 31 March 2019 and is not listed above will be advised of their contribution rates separately.