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## Kent Pension Fund

### Actuarial valuation as at 31 March 2025

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**Barnett Waddingham LLP**

9 March 2026



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# Executive Summary

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

## 1. Funding position

- Using the agreed assumptions, the Fund had a funding position of 104% as at 31 March 2025, which has increased from 102% at the 2022 valuation.

## 2. Contributions

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

## 3. Methods and assumptions

- The assumptions are set out in Appendix 2 and we believe they are appropriate for the 31 March 2025 valuation. The key assumptions used are a discount rate assumption of 4.9% p.a. and a CPI inflation assumption of 2.7% p.a.
- Inflation experience has been significant since the 2022 valuation, with pension increases of 10.1% in 2023 and 6.7% in 2024, increasing the liabilities.

## 4. Investment performance

- Investment returns have been generally positive since the previous valuation though slightly lower on average than the discount rate set at 2022. However, an increase in future anticipated investment returns net of inflation (i.e. an increase in the real discount rate) has improved the funding level.

## 5. Regulatory developments

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

## Comparison with other LGPS funds

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

To support comparison, LGPS funds are required to report a funding position on a consistent set of assumptions (called the "SAB funding level"). The Fund's SAB funding level at 31 March 2025 is 106%.

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



# Background

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

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

This report is provided further to earlier advice dated 11 September 2025 which sets out the background to the valuation and explained the underlying methods and assumptions derivation.

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

## Compliance statements

This advice is provided in our capacity as Fund Actuary.

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

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

# Valuation methodology

## Setting contributions

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

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

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

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

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

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

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

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

## Secondary rate “recovery period”

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

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



## Assumptions used

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

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

- The assumptions report dated 12 June 2025 provides information on the background to the method and derivation of the assumptions.
- The initial results report dated 11 September 2025 provides information and results on a whole fund basis.
- The follow up assumptions paper dated 18 November 2025 confirming the agreed actuarial assumptions.
- The longevity analysis report dated 24 September 2025.
- The climate analysis report dated 4 December 2025 which considers climate risk in the context of the Fund’s 2025 actuarial valuation. It considers whether the 2025 valuation funding strategy is sufficiently robust in the context of this climate scenario analysis and any potential contribution impacts.
- The FSS which will confirm the approach in setting employer contributions.

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

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

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

## Valuation of liabilities

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

We estimate the total value of these projected benefit cashflows as at 31 March 2025, using the membership data and accrued service to 31 March 2025 and the assumptions set out in Appendix 2, to be c.£23.1bn.

We then discount these projected cashflows using the discount rate assumption, i.e. our assumption about investment returns adjusted by the administering authority's chosen level of prudence (as measured by the chosen success probability). This 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.

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

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

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

## Valuation of assets

We have been provided with Fund accounts for each of the three years to 31 March 2025.

The market asset valuation as at 31 March 2025 was £8.45bn. Please note that this excludes members' additional voluntary contributions (AVCs).

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

The smoothed asset valuation as at 31 March 2025 was £8.60bn. This was based on a smoothing adjustment of 101.7%.

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 is available on the Fund's website.

# Results

## Funding position

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

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

There was a surplus of £336m in the Fund at the valuation date, corresponding to a funding level of 104%.

## Previous valuation results

The previous valuation was carried out as at 31 March 2022 by Barnett Waddingham. The results are summarised in the valuation report dated 31 March 2023 and reported a surplus of £181m.



## Contribution rates

### Primary rate

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

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

| Primary rate                      | 2025 valuation<br>of payroll p.a. | 2022 valuation<br>of payroll p.a. |
|-----------------------------------|-----------------------------------|-----------------------------------|
| Average total future service rate | 23.0%                             | 26.9%                             |
| Less average member rate          | 6.3%                              | 6.4%                              |
| <b>Fund primary rate</b>          | <b>16.7%</b>                      | <b>20.5%</b>                      |

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

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

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

## Projected funding position

Based on the assumptions as set out in Appendix 2 and the contributions certified and set out in Appendix 8, we estimate that the funding position of the whole Fund will be 105% by 31 March 2028, the next valuation date. This projection is based on the assumptions made for this valuation and contributions being paid at the agreed amounts. This projection does not allow for any actual experience since 31 March 2025 nor any other risks or uncertainties. Some of these additional risks are set out later in this report and in Appendix 3.

### Standardised basis

Following the funding valuation, a "Section 13" report (prepared under Section 13 of the Public Service Pensions Act 2013) will be prepared to report on whether the following aims are achieved: compliance, consistency, solvency and long-term cost efficiency, and to identify any funds that cause concerns. As part of our calculations we have considered the results on a standardised basis as set by the Scheme Advisory Board (SAB). We are required to provide the SAB with the results for the Fund for comparison purposes.

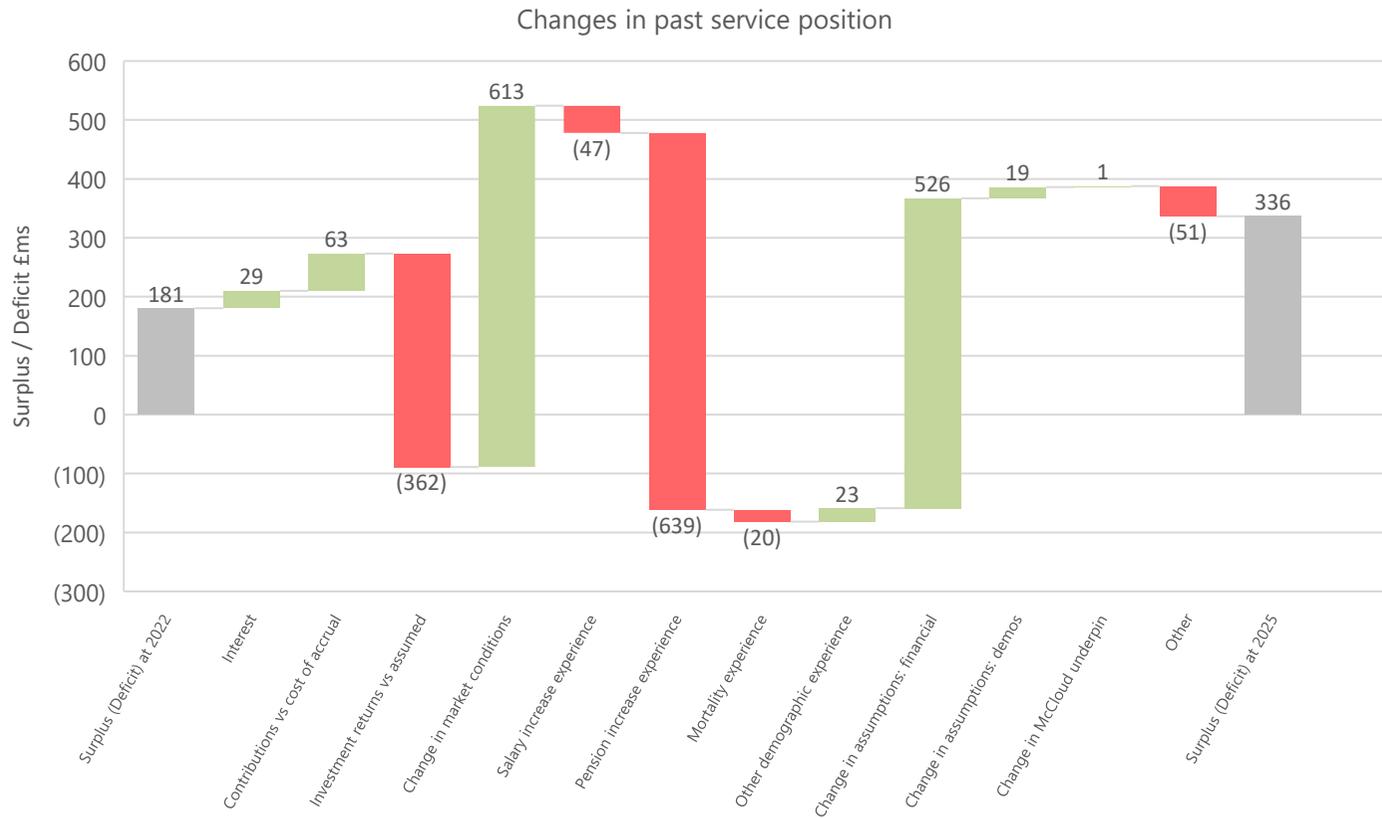
The standardised basis is set using assumptions advice from the Government Actuary's Department (GAD) with some of the assumptions used being set locally (such as mortality) and some are set at Scheme level (including all the financial assumptions). It is not used to set contributions as it does not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

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

# Reconciliation to previous valuation

## Funding position

The previous valuation revealed a surplus of £181m compared to the surplus of £336m at the 2025 valuation. The key factors that have influenced the funding level of the Fund over the period are illustrated in the chart below.



## Experience

- Lower investment returns than assumed has decreased the Fund surplus by approximately £360m
- Changes in market conditions has increased the Fund surplus by approximately £600m
- Higher inflation than assumed has decreased the surplus by approximately £640m
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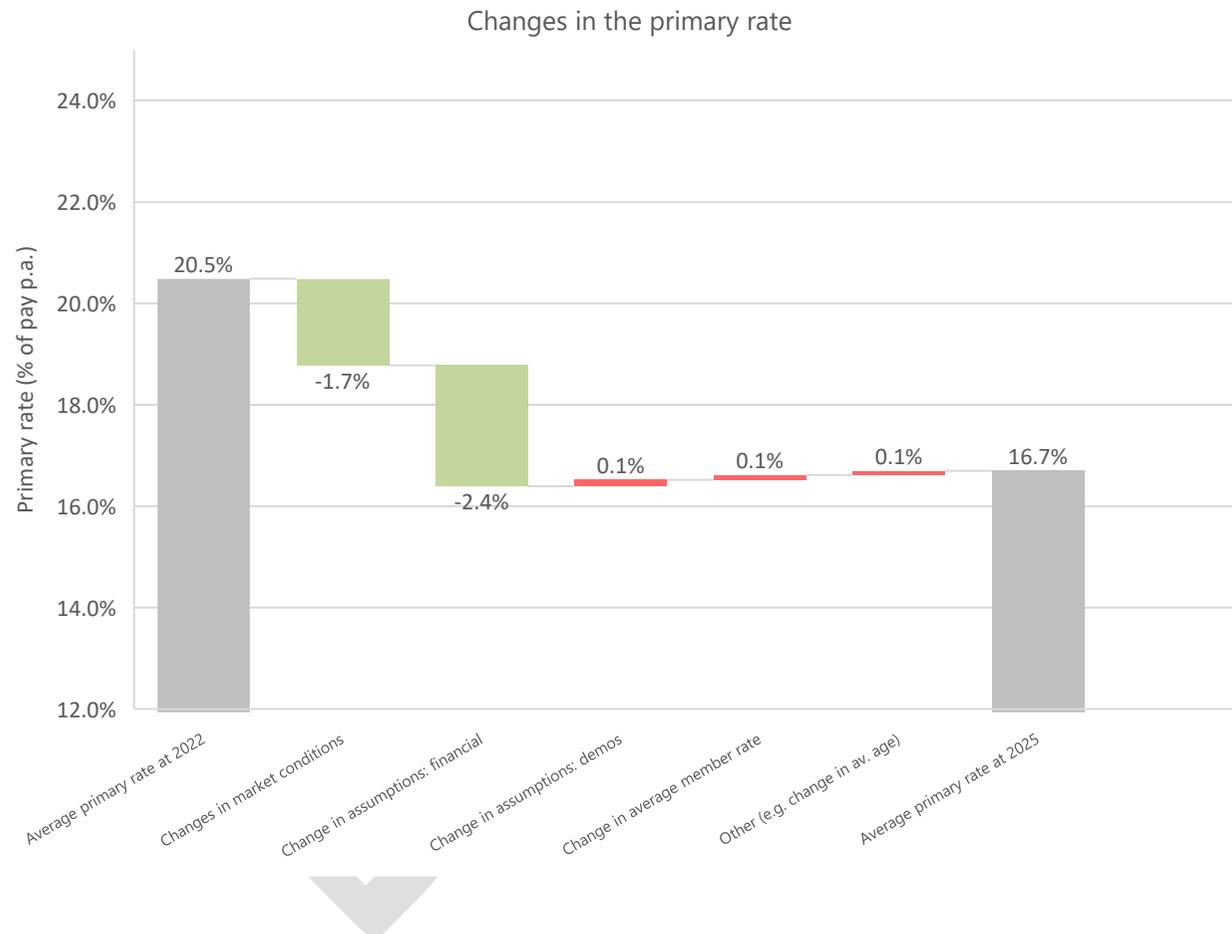
## Assumptions

- Change in financial assumptions has increased the surplus by approximately £520m

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## Primary contribution rate

The previous valuation resulted in a whole Fund primary rate of 20.5% of pensionable pay compared to the whole Fund primary rate of 16.7% of pensionable pay at the 2025 valuation. The reasons for the change in the primary rate are set out in the reconciliation chart below.



## Comparing experience with assumptions

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

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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 surplus of £336m and funding level of 104% on the agreed funding basis as at 31 March 2025.

| 2025 sensitivity analysis of funding position | 2025 Valuation basis | Decrease discount rate by 0.1% p.a. | Increase CPI inflation by 0.1% p.a. | Increase salary assumption by 0.5% p.a. | Reduce mortality rate by 10% |
|---|----------------------|-------------------------------------|-------------------------------------|---|------------------------------|
|   | £m                   | £m                                  | £m                                  | £m                                      | £m                           |
| Smoothed asset value                          | 8,595                | 8,595                               | 8,595                               | 8,595                                   | 8,595                        |
| Total past service liabilities                | 8,259                | 8,392                               | 8,388                               | 8,307                                   | 8,437                        |
| <b>Surplus / (Deficit)</b>                    | <b>336</b>           | <b>203</b>                          | <b>207</b>                          | <b>289</b>                              | <b>158</b>                   |
| <b>Funding level</b>                          | <b>104%</b>          | <b>102%</b>                         | <b>102%</b>                         | <b>103%</b>                             | <b>102%</b>                  |

## Sensitivities to the primary rate

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

The figures in the table are shown relative to the whole Fund primary rate of 16.7% of Pensionable Pay on the agreed funding basis as at 31 March 2025.

| 2025 sensitivity analysis of primary rate | 2025 Valuation basis | Decrease discount rate by 0.1% p.a. | Increase CPI inflation by 0.1% p.a. | Increase salary assumption by 0.5% p.a. | Reduce mortality rate by 10% |
|---|----------------------|-------------------------------------|-------------------------------------|---|------------------------------|
|   | of payroll p.a.      | of payroll p.a.                     | of payroll p.a.                     | of payroll p.a.                         | of payroll p.a.              |
| Average total future service rate         | 23.0%                | 23.6%                               | 23.6%                               | 23.0%                                   | 23.4%                        |
| Less average member rate                  | 6.3%                 | 6.3%                                | 6.3%                                | 6.3%                                    | 6.3%                         |
| <b>Fund primary rate</b>                  | <b>16.7%</b>         | <b>17.3%</b>                        | <b>17.3%</b>                        | <b>16.6%</b>                            | <b>17.1%</b>                 |

## Further comments

### Funding Strategy Statement (FSS)

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

#### Risks

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

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

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

### Post valuation events

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

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

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

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

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

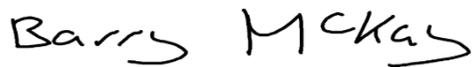
## Rates and Adjustments Certificate

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

The contributions in the Rates and Adjustments Certificate are set so that each employer's assets (including future contributions) are projected to be sufficient to cover the benefit payments for their members, on the assumptions set out in this report. Where there is currently a deficit for an individual employer, recovery of this deficit is targeted in line with the Fund's FSS and all employers are projected to be fully funded after a recovery period length of no more than 8 years from 1 April 2026.

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

This report must be made available to members on request.



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**Barnett Waddingham LLP**



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**Principal**  
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# Appendix 1 Summary of data and benefits

## Membership data

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

Any missing or inconsistent data has been queried with the Fund and estimated where necessary. Whilst this should not be seen as a full audit of the data, we are happy that the data is sufficiently accurate for the purposes of the valuation.

## Benefits

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

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## Membership summary

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

| Data used                              | Data at 31 March 2025 |                       |                                   | Data at 31 March 2022 |                       |                                   |
|--|-----------------------|-----------------------|-----------------------------------|-----------------------|-----------------------|-----------------------------------|
| Active members                         | Number                | Pensionable pay<br>£m | Average age<br>(salary-weighted)  | Number                | Pensionable pay<br>£m | Average age<br>(salary-weighted)  |
| Males                                  | 10,812                | 329                   | 46                                | 10,591                | 278                   | 46                                |
| Females                                | 44,683                | 907                   | 46                                | 42,067                | 723                   | 46                                |
| Total                                  | 55,495                | 1,236                 | 46                                | 52,658                | 1,001                 | 46                                |
| Deferred members (including undecided) | Number                | Pension £m            | Average age<br>(pension-weighted) | Number                | Pension £m            | Average age<br>(pension-weighted) |
| Males                                  | 18,397                | 38                    | 50                                | 16,332                | 30                    | 50                                |
| Females                                | 65,449                | 93                    | 51                                | 53,105                | 67                    | 51                                |
| Total                                  | 83,846                | 131                   | 50                                | 69,437                | 98                    | 50                                |
| Pensioner and dependant members        | Number                | Pension £m            | Average age<br>(pension-weighted) | Number                | Pension £m            | Average age<br>(pension-weighted) |
| Males                                  | 16,180                | 128                   | 74                                | 15,163                | 107                   | 73                                |
| Females                                | 36,516                | 154                   | 73                                | 31,684                | 115                   | 72                                |
| Total                                  | 52,696                | 281                   | 73                                | 46,847                | 222                   | 73                                |

## Projected retirements

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

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

| Projected new benefits |                   |                             |
|------------------------|-------------------|-----------------------------|
| Year to                | Number of members | Retirement benefits<br>£m's |
| 31 March 2026          | 4,083             | 31                          |
| 31 March 2027          | 3,557             | 26                          |
| 31 March 2028          | 3,608             | 27                          |
| 31 March 2029          | 3,112             | 23                          |

## Guaranteed Minimum Pension (GMP) equalisation and indexation

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

## Appendix 2 Summary of assumptions

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

| Assumptions                                       | 2025 valuation   | 2022 valuation   |
|---|--|--|
| <b>Financial assumptions</b>                      |  |  |
| CPI inflation                                     | 2.7%   | 2.9%   |
| Salary increases                                  | 3.7%   | 3.9%   |
| Discount rate                                     | 4.9%   | 4.5%   |
| Pension increases on GMP                          | Funds will pay limited increases for members reaching SPA by 6 April 2016, and full increases for others |  |
| <b>Demographic assumptions</b>                    |  |  |
| Post-retirement mortality                         |  |  |
| Pensioners  | 105% of S4PMA for males and females  | 110% of S3PMA for males and females                                      |
| Dependants  | 100% of S4DMA for males<br>110% of S4DFA for females   | 100% of S3DMA for males and females                                      |
| Actives and deferreds (pre-retirement mortality)  | 115% of GAD for males<br>120% of GAD for females   | 115% of GAD for males and females  |
| Actives and deferreds (post-retirement mortality) | As for current pensioner assumptions   | As for current pensioner assumptions                                     |
| Future improvements                               |  |  |
| CMI model   | CMI_2024   | CMI_2021   |
| Long-term rate of improvement (p.a.)              | 1.50%  | 1.25%  |
| Initial addition parameter (p.a.)                 | 0.0%   | 0.0%   |
| Overlay half-life (not applicable in 2022)        | 1 year   | n/a  |
| Retirement assumption                             |  |  |
|   | Weighted average   | Weighted average   |
| Pre-retirement decrements                         | GAD 2020 scheme val: no salary scale, 50% multiplier to ill-health rates                                 | GAD 2016 scheme val: no salary scale, 50% multiplier to ill-health rates |
| 50:50 assumption                                  | Member data  | Member data  |
| Commutation                                       | 50% of max   | 50% of max   |
| Family statistics                                 |  |  |
| % with qualifying dependant                       | 75% (M) / 65% (F)  | 75% (M) / 70% (F)  |
| Age difference                                    | 3 years  | 3 years  |

## Demographic assumptions – sample rates

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

### Allowance for ill-health early retirements

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

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

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

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

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

## Death before retirement

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

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

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

## Allowance for withdrawals

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

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

## Appendix 3 Regulatory uncertainties

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

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

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

### McCloud

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

A similar approach to the 2022 valuation has been followed as part of the 2025 valuation. With estimates made for active members based on historic data. The liabilities calculated as part of the 2025 valuation reflects the fact that eligible members may receive a pension uplift at retirement if their benefits would have been higher had they continued to accrue service in the discontinued final salary scheme until 31 March 2022.

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

### Cost management reviews

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

### Virgin Media case

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

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

## Appendix 4 Gender Pensions Gap

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

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

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

The Gender Pensions Gap (GPG) is calculated as:

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

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

## Active members

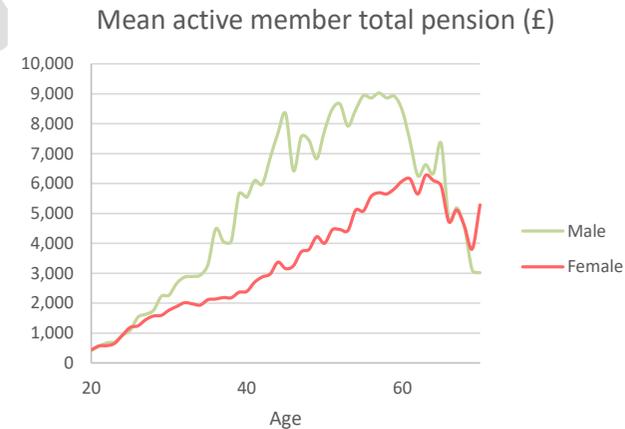
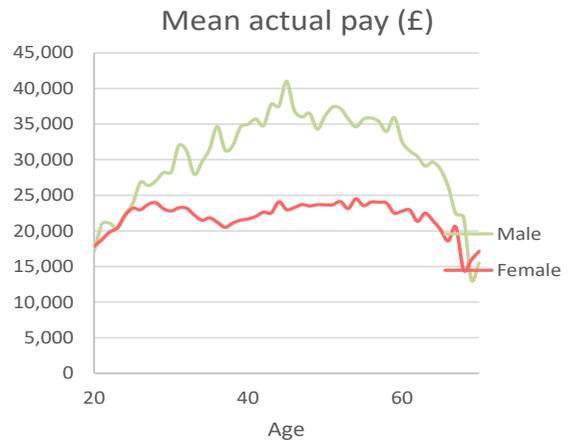
The results in this section set out the analysis for members who were active at 31 March 2025.

### Fund level analysis

At overall fund level, the gender pensions gap (GPG) for active members of the Fund is 38%. Further detail is set out in the table below. Please note that the number of active members in the table below will differ from the total number of active records as set out in Appendix 1, as in the Gender pension gap (GPG) analysis we have treated members with multiple records as a single member.

| Gender pension gap for active members | Number of members | Percentage of overall membership | Mean age   | Mean FTE pay (£) | Mean actual pay (£) | Mean CARE pension (£) | Mean Final Salary pension (£) | Mean combined pension (£) |
|---------------------------------------|-------------------|----------------------------------|------------|------------------|---------------------|-----------------------|-------------------------------|---------------------------|
| Females                               | 40,306            | 79%                              | 45         | £32,095          | £22,506             | £2,651                | £3,454                        | <b>£3,505</b>             |
| Males                                 | 10,421            | 21%                              | 45         | £41,885          | £31,572             | £4,069                | £5,975                        | <b>£5,619</b>             |
|                                       |                   |                                  | Gender gap | 23%              | 29%                 | 35%                   | 42%                           | <b>38%</b>                |

The following charts show the mean pensionable pay for males and females by age, and the total pension for males and females by age.



## Employer category analysis

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

### Local authorities and connected bodies (SF3 number 1)

| GPG for local authorities and connected bodies | Number of members | Percentage of overall membership | Mean age   | Mean FTE pay (£) | Mean actual pay (£) | Mean CARE pension (£) | Mean Final Salary pension (£) | Mean combined pension (£) |
|--|-------------------|----------------------------------|------------|------------------|---------------------|-----------------------|-------------------------------|---------------------------|
| Females  | 23,910            | 78%                              | 45         | £34,176          | £24,679             | £3,039                | £3,868                        | <b>£4,075</b>             |
| Males  | 6,735             | 22%                              | 46         | £43,813          | £33,736             | £4,497                | £6,580                        | <b>£6,327</b>             |
|  |                   |                                  | Gender gap | 22%              | 27%                 | 32%                   | 41%                           | <b>36%</b>                |

### Centrally funded public sector bodies excluding academies (SF3 number 2)

| GPG for centrally funded public sector bodies (exc. academies) | Number of members | Percentage of overall membership | Mean age   | Mean FTE pay (£) | Mean actual pay (£) | Mean CARE pension (£) | Mean Final Salary pension (£) | Mean combined pension (£) |
|--|-------------------|----------------------------------|------------|------------------|---------------------|-----------------------|-------------------------------|---------------------------|
| Females  | 1,861             | 68%                              | 45         | £31,215          | £24,651             | £2,694                | £2,961                        | <b>£3,348</b>             |
| Males  | 887               | 32%                              | 44         | £38,409          | £30,275             | £3,696                | £4,709                        | <b>£4,720</b>             |
|  |                   |                                  | Gender Gap | 19%              | 19%                 | 27%                   | 37%                           | <b>29%</b>                |

### Academies (SF3 number 2, local authority indicator 2)

| GPG for academies | Number of members | Percentage of overall membership | Mean age   | Mean FTE pay (£) | Mean actual pay (£) | Mean CARE pension (£) | Mean Final Salary pension (£) | Mean combined pension (£) |
|-------------------|-------------------|----------------------------------|------------|------------------|---------------------|-----------------------|-------------------------------|---------------------------|
| Females           | 13,506            | 86%                              | 45         | £25,998          | £17,752             | £1,784                | £2,197                        | <b>£2,209</b>             |
| Males             | 2,256             | 14%                              | 44         | £33,694          | £23,923             | £3,200                | £3,200                        | <b>£2,956</b>             |
|                   |                   |                                  | Gender Gap | 23%              | 26%                 | 27%                   | 31%                           | <b>25%</b>                |

### Other public sector bodies (SF3 number 3)

We are not aware of any employers that fall into this category.

### Private/voluntary/other bodies (SF3 number 4)

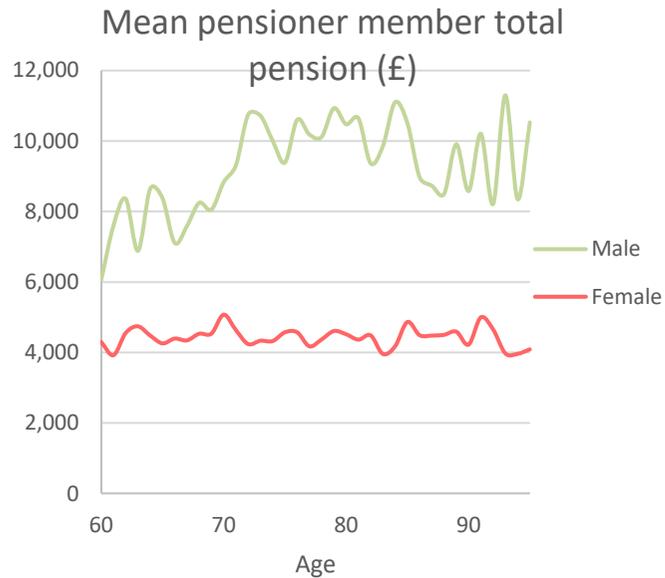
| GPG for other private/voluntary/other bodies | Number of members | Percentage of overall membership | Mean age   | Mean FTE pay (£) | Mean actual pay (£) | Mean CARE pension (£) | Mean Final Salary pension (£) | Mean combined pension (£) |
|--|-------------------|----------------------------------|------------|------------------|---------------------|-----------------------|-------------------------------|---------------------------|
| Females                                      | 484               | 67%                              | 53         | £37,446          | £29,680             | £6,277                | £4,753                        | <b>£9,616</b>             |
| Males  | 238               | 33%                              | 51         | £41,002          | £37,331             | £7,996                | £6,383                        | <b>£12,851</b>            |
|  |                   |                                  | Gender Gap | 9%               | 20%                 | 21%                   | 26%                           | <b>25%</b>                |

## Pensioner members

The GPG for pensioner members of the Fund is 52%. Further detail is set out in the table below.

| Gender pension gap for pensioner members | Number of members | Percentage of overall membership | Mean age          | Mean pension (£) |
|--|-------------------|----------------------------------|-------------------|------------------|
| Females                                  | 30,507            | 70%                              | 72                | <b>£4,428</b>    |
| Males                                    | 13,174            | 30%                              | 73                | <b>£9,168</b>    |
|  |                   |                                  | <b>Gender Gap</b> | <b>52%</b>       |

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



# Appendix 5 Climate risk analysis

Climate risk is an important consideration for the 2025 valuation. We have carried out scenario analysis on the assets and liabilities of the Fund in-line with the Key Principles drafted by the four actuarial firms who advise the LGPS funds and agreed with the Government Actuary's Department (GAD) for the purpose of the 2025 LGPS valuations in England and Wales. Further information can be found on the climate scenario analysis report dated 4 December 2025.

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

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

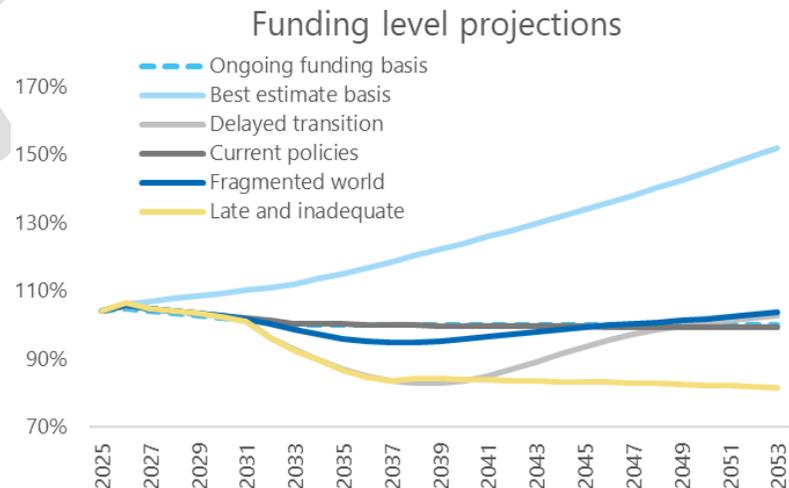
The climate scenarios within Barnett Waddingham's in-house climate scenario framework include three climate scenarios which have been provided by Moody's Analytics and are broadly based on scenarios from the Network for Greening the Financial System (NGFS). A brief description of these scenarios is set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

- 1 **Base case** – we have assumed the Fund's best estimate funding basis as the base case scenario. All other scenarios are considered relative to this base case, using the relative difference in returns and financial assumptions between Moody's own base case, and each climate scenario.
- 2 **Delayed transition** – additional policy implementation is delayed until 2030. Stronger policies are required (versus a scenario whereby policy

implementation is not delayed), such as a higher effective carbon price, in order to limit global temperature rises to below 2.0°C.

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

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



## Appendix 6 Decisions Log

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

### Funding strategy

The actuarial assumptions were reviewed by the Fund on 11 September 2025, supported by analytics and other information from the Fund Actuary. The assumptions, including the level of prudence, were agreed by the Fund at the Pension Fund Committee meeting on 23 September 2025.

The funding strategy parameters, including management of surpluses (where present) and prudence levels, which feed into the setting of employer contribution rates, were reviewed by the Fund on 11 September 2025.

Other aspects of the funding strategy, including the approach to cessation valuations, exit credits, bulk transfers and new employers, were presented to and agreed by the Pension Fund Committee on 23 September 2025.

The outcomes of these decisions were collated and documented in an updated copy of the Funding Strategy Statement. The draft FSS was discussed at the 23 September 2025 Pension Fund Committee meeting. The final version is to be reviewed at the 26 March 2026 Pension Fund Committee meeting.

### Stakeholder engagement

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

- Attendance at KFO meeting: the Fund and Fund Actuary attended the meeting of Kent Finance Officers on 17 October to present the assumptions and results of the 2025 valuation. Officers were offered the opportunity to engage with the Fund and Fund Actuary to discuss their results further on an individual basis,
- Employer forum: the employer forum on 10 December 2025 discussed the key themes of the 2025 valuation.
- Employer results: a results schedule setting out their 2025 valuation funding position and contribution rate was issued to relevant employers in advance of the KFO meeting or employer forum. Employers were then offered the opportunity to engage with the Fund and Fund Actuary to discuss their results, alongside the employer forum mentioned above where further information on the valuation results was presented.
- Funding Strategy Statement consultation: an updated version of the FSS was issued to employers on 1 October 2025 with the opportunity to feed back comments or ask questions to the Fund by 31 December 2025. This consultation period was then extended further to 2 February 2026.

# Appendix 7 Dashboard

## GAD Dashboard

|   |          | 2025 valuation                              | 2022 valuation                              |
|---|----------|---|---|
| <b>Funding position - local funding basis</b>   |          |   |   |
| Funding level (assets/liabilities)  | %        | 104.1%                                      | 102.4%                                      |
| Funding level (change since previous valuation)   | %        | 1.6%  | 4.5%  |
| Asset value used at the valuation   | £m       | 8,595                                       | 7,555                                       |
| Value of liabilities (including McCloud liability)                                      | £m       | 8,259                                       | 7,374                                       |
| Surplus (deficit)   | £m       | 336   | 181   |
| Discount rate – past service  | % pa     | 4.9%  | 4.5%  |
| Discount rate – future service  | % pa     | 4.9%  | 4.5%  |
| Assumed pension increases (CPI)   | % pa     | 2.7%  | 2.9%  |
| Method of derivation of discount rate, plus any changes since previous valuation        |          | In line with the Funding Strategy Statement | In line with the Funding Strategy Statement |
| <b>Assumed Life expectancies at age 65</b>  |          |   |   |
| Life expectancy for current pensioners – men age 65                                     | years    | 21.37                                       | 21.00                                       |
| Life expectancy for current pensioners – women age 65                                   | years    | 23.68                                       | 23.47                                       |
| Life expectancy for future pensioners – men age 45                                      | years    | 22.97                                       | 22.26                                       |
| Life expectancy for future pensioners – women age 45                                    | years    | 25.41                                       | 24.91                                       |
| <b>Past service funding position - LGPS EW SAB basis (for comparison purposes only)</b> |          |   |   |
| Market value of assets  | £m       | 8,448                                       | 7,702                                       |
| Value of liabilities  | £m       | 8,000                                       | 6,954                                       |
| Funding level on SAB basis (assets/liabilities)   | %        | 105.6%                                      | 110.8%                                      |
| Funding level on SAB basis (change since last valuation)                                | %        | -5.2%                                       | 3.4%  |
| <b>Contribution rates payable</b>   |          |   |   |
| Primary contribution rate   | % of pay | 16.7%                                       | 20.5%                                       |



|  |          | 2025 valuation                              | 2022 valuation                              |
|--|----------|---|---|
| Secondary contribution rate (cash amounts in each year)  |          |   |   |
| Secondary contribution rate - 1st year of rates and adjustment certificate   | £m       | 30.70                                       | 8.17  |
| Secondary contribution rate - 2nd year of rates and adjustment certificate   | £m       | 13.12                                       | 9.33  |
| Secondary contribution rate - 3rd year of rates and adjustment certificate   | £m       | 7.46  | 10.59                                       |
| Giving total expected contributions  |          |   |   |
| Total expected contributions - 1st year of rates and adjustment certificate (£ figure based on assumed payroll)  | £m       | 244.19                                      | 220.86                                      |
| Total expected contributions - 2nd year of rates and adjustment certificate (£ figure based on assumed payroll)  | £m       | 234.47                                      | 230.28                                      |
| Total expected contributions - 3rd year of rates and adjustment certificate (£ figure based on assumed payroll)  | £m       | 236.94                                      | 240.10                                      |
| Assumed payroll (cash amounts in each year)  |          |   |   |
| Total assumed payroll - 1st year of rates and adjustment certificate (£m)  | £m       | 1277.83                                     | 1038.06                                     |
| Total assumed payroll - 2nd year of rates and adjustment certificate (£m)  | £m       | 1324.79                                     | 1078.33                                     |
| Total assumed payroll - 3rd year of rates and adjustment certificate (£m)  | £m       | 1373.48                                     | 1120.15                                     |
| 3-year average total employer contribution rate  | % of pay | 18.0%                                       | 21.4%                                       |
| Average employee contribution rate (% of pay)  | % of pay | 6.3%  | 6.4%  |
| Employee contribution rate (£ figure based on assumed payroll of £m)   | £m pa    | 81.00                                       | 66.76                                       |
| <b>Deficit recovery &amp; surplus management plan for local authorities</b>  |          |   |   |
| Latest deficit recovery period end date, where this methodology is used by the fund's actuarial advisor  | Year     | 2033  | 2033  |
| Earliest surplus spreading period end date, where this methodology is used by the fund's actuarial advisor   | Year     | 2033  | 2025  |
| The time horizon end date, where this methodology is used by the fund's actuarial advisor  | Year     | n/a   | n/a   |
| The funding plan's likelihood of success, where this methodology is used by the fund's actuarial advisor   | %        | n/a   | n/a   |
| Surplus Methodology (Explicit contribution stabilisation mechanism; surplus spreading period; surplus buffer and surplus spreading period; Volatility asset reserve and surplus spreading period; other; or N/A) |          | Surplus buffer and surplus spreading period | Surplus buffer and surplus spreading period |

Surplus methodology & parameters explanation (including changes since previous valuation)

Secondary contributions may include an adjustment to run off the surplus over a minimum period of 8 years subject to other parameters being met

Level of required employer contribution may include an adjustment to amortise the surplus over an appropriate period

**Additional information**

|   |        |       |      |
|---|--------|-------|------|
| Percentage of liabilities relating to employers with deficit recovery periods of longer than 20 years | %      | 0.0%  | 0.0% |
| Percentage of total liabilities that are in respect of Tier 3 employers                               | %      | 16%   | 16%  |
| Included climate change analysis/comments   | Yes/No | Yes   | Yes  |
| Gender pension gap statistic - Fund active mean CARE pension GPG                                      | %      | 34.8% | n/a  |
| Gender pension gap statistic - Fund active mean combined Final Salary and CARE pension GPG            | %      | 37.6% | n/a  |
| Gender pension gap statistic - Fund pensioner mean pension GPG  | %      | 51.7% | n/a  |

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# Appendix 8 Rates and Adjustments Certificate

## Regulatory background

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

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

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

The primary rate for the Fund is the weighted average (by payroll) of the individual employers' primary rates and is 16.7% p.a. of payroll.

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

| Secondary contributions                 | 2026/27     | 2027/28     | 2028/29    |
|---|-------------|-------------|------------|
| Total as a % of payroll                 | 2.4%        | 1.0%        | 0.6%       |
| Equivalent to total monetary amounts of | £30,697,000 | £13,123,000 | £7,457,000 |

These amounts reflect the individual employers' recovery plans.

## General and specific 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.

The notes below relate to particular employers and correspond to the letters shown in the specific notes column in the table below.

Academy Trusts and the participating academies are listed in Appendix 9 below. The rates certified to each of the Academy Trusts also apply to the individual academies which form part of the Trust.

| Employer code                       | Employer name | Primary rate              | Secondary rate (% pay plus monetary adjustment) |         |         | Total contributions i.e. primary (% of pay) plus secondary |                   |                   |                   |
|-------------------------------------|---------------|---------------------------|---|---------|---------|--|-------------------|-------------------|-------------------|
|                                     |               |                           | (% pay)   | 2026/27 | 2027/28 | 2028/29  | 2026/27           | 2027/28           | 2028/29           |
| <b>Kent County Council</b>          |               |                           |   |         |         |  |                   |                   |                   |
| 1                                   | 70000         | Kent County Council       | 16.6%   | 1.9%    | 0.0%    | 0.0%   | 18.5%             | 16.6%             | 16.6%             |
| <b>Other Major Scheduled Bodies</b> |               |                           |   |         |         |  |                   |                   |                   |
| 2                                   | 70004         | Ashford Borough Council   | 16.3%   | £965k   | £965k   | £965k  | 16.3% plus £965k  | 16.3% plus £965k  | 16.3% plus £965k  |
| 3                                   | 70005         | Canterbury City Council   | 16.9%   | £1.24m  | £1.24m  | £1.24m   | 16.9% plus £1.24m | 16.9% plus £1.24m | 16.9% plus £1.24m |
| 4                                   | 70007         | Dartford Borough Council  | 17.1%   | £459k   | £459k   | £459k  | 17.1% plus £459k  | 17.1% plus £459k  | 17.1% plus £459k  |
| 5                                   | 70008         | Dover District Council    | 16.6%   | £1.83m  | £1.83m  | £1.83m   | 16.6% plus £1.83m | 16.6% plus £1.83m | 16.6% plus £1.83m |
| 7                                   | 70009         | Gravesham Borough Council | 17.0%   | 1.4%    | 1.4%    | 1.4%   | 18.4%             | 18.4%             | 18.4%             |

| Employer code       | Employer name | Primary rate                                   | Secondary rate (% pay plus monetary adjustment) |         |         | Total contributions i.e. primary (% of pay) plus secondary |                   |                   |                   |
|---------------------|---------------|--|---|---------|---------|--|-------------------|-------------------|-------------------|
|                     |               |  | (% pay)   | 2026/27 | 2027/28 | 2028/29  | 2026/27           | 2027/28           | 2028/29           |
| Altair              | Oracle        |  |   |         |         |  |                   |                   |                   |
| 8                   | 70010         | Maidstone Borough Council                      | 16.6%   | £929k   | £929k   | £929k  | 16.6% plus £929k  | 16.6% plus £929k  | 16.6% plus £929k  |
| 10                  | 70011         | Sevenoaks District Council                     | 17.6%   | £1.09m  | £1.09m  | £1.09m   | 17.6% plus £1.09m | 17.6% plus £1.09m | 17.6% plus £1.09m |
| 11                  | 70012         | Folkestone & Hythe District Council            | 17.4%   | £1.06m  | £1.06m  | £1.06m   | 17.4% plus £1.06m | 17.4% plus £1.06m | 17.4% plus £1.06m |
| 12                  | 70013         | Swale Borough Council                          | 16.4%   | £713k   | £713k   | £713k  | 16.4% plus £713k  | 16.4% plus £713k  | 16.4% plus £713k  |
| 13                  | 70014         | Thanet District Council                        | 16.8%   | £583k   | £583k   | £583k  | 16.8% plus £583k  | 16.8% plus £583k  | 16.8% plus £583k  |
| 14                  | 70015         | Tonbridge and Malling Borough Council          | 17.6%   | £425k   | £425k   | £425k  | 17.6% plus £425k  | 17.6% plus £425k  | 17.6% plus £425k  |
| 15                  | 70016         | Tunbridge Wells Borough Council                | 16.8%   | £691k   | £691k   | £691k  | 16.8% plus £691k  | 16.8% plus £691k  | 16.8% plus £691k  |
| 16                  | 70001         | Medway Council                                 | 16.4%   | 1.9%    | -       | -  | 18.3%             | 16.4%             | 16.4%             |
| 899                 | 70210         | Kent Fire Service                              | 15.8%   | 0.7%    | 0.7%    | 0.7%   | 16.5%             | 16.5%             | 16.5%             |
| 900                 | 70212         | Kent Police Authority                          | 15.6%   | -3.1%   | -3.1%   | -3.1%  | 12.5%             | 12.5%             | 12.5%             |
| <b>Colleges</b>     |               |  |   |         |         |  |                   |                   |                   |
| <i>Funding Pool</i> |               | <i>College</i>                                 |   |         |         |  |                   |                   |                   |
| 203                 | 70203         | Mid-Kent College of Higher & Further Education | 16.9%   | 0.5%    | -0.5%   | -1.5%  | 17.4%             | 16.4%             | 15.4%             |
| 208                 | 70202         | Hilderstone College                            | 16.9%   | 0.5%    | -0.5%   | -1.5%  | 17.4%             | 16.4%             | 15.4%             |
| 464                 | 70206         | EKC Group                                      | 16.9%   | 0.5%    | -0.5%   | -1.5%  | 17.4%             | 16.4%             | 15.4%             |
| 723                 | 70204         | North Kent College                             | 16.9%   | 0.5%    | -0.5%   | -1.5%  | 17.4%             | 16.4%             | 15.4%             |
| 930                 | 70215         | Capel Manor College                            | 16.9%   | 0.5%    | -0.5%   | -1.5%  | 17.4%             | 16.4%             | 15.4%             |

| Employer code               | Employer name | Primary rate                        | Secondary rate (% pay plus monetary adjustment) |         |         | Total contributions i.e. primary (% of pay) plus secondary |         |         |         |
|-----------------------------|---------------|-------------------------------------|---|---------|---------|--|---------|---------|---------|
|                             |               |                                     | (% pay)   | 2026/27 | 2027/28 | 2028/29  | 2026/27 | 2027/28 | 2028/29 |
| <i>Individual Employers</i> |               |                                     |   |         |         |  |         |         |         |
| 951                         | 70216         | Kite College                        | 17.0%   | -       | -       | -  | 17.0%   | 17.0%   | 17.0%   |
| <b>Academy</b>              |               |                                     |   |         |         |  |         |         |         |
| <i>Funding Pool</i>         |               | <i>Academy</i>                      |   |         |         |  |         |         |         |
| 24                          | 75049         | Inspire Academy Movement Trust      | 17.0%   | 3.5%    | 1.5%    | -  | 20.5%   | 18.5%   | 17.0%   |
| 294                         | 75029         | Turner Schools                      | 17.0%   | 3.5%    | 1.5%    | -  | 20.5%   | 18.5%   | 17.0%   |
| 295                         | 75035         | Orion Education                     | 17.0%   | 3.5%    | 1.5%    | -  | 20.5%   | 18.5%   | 17.0%   |
| 298                         | 75007         | Future Schools Trust                | 17.0%   | 3.5%    | 1.5%    | -  | 20.5%   | 18.5%   | 17.0%   |
| 301                         | 71072         | The Maplesden Noakes Academy        | 17.0%   | 3.5%    | 1.5%    | -  | 20.5%   | 18.5%   | 17.0%   |
| 302                         | 71033         | Folkestone School for Girls Academy | 17.0%   | 3.5%    | 1.5%    | -  | 20.5%   | 18.5%   | 17.0%   |
| 311                         | 71011         | Highworth Grammar School Academy    | 17.0%   | 3.5%    | 1.5%    | -  | 20.5%   | 18.5%   | 17.0%   |
| 312                         | 75026         | The Golden Thread Alliance          | 17.0%   | 3.5%    | 1.5%    | -  | 20.5%   | 18.5%   | 17.0%   |
| 313                         | 75019         | Swale Academies Trust               | 17.0%   | 3.5%    | 1.5%    | -  | 20.5%   | 18.5%   | 17.0%   |
| 316                         | 71012         | Tonbridge Grammar School Academy    | 17.0%   | 3.5%    | 1.5%    | -  | 20.5%   | 18.5%   | 17.0%   |
| 317                         | 71255         | Chatham & Clarendon Grammar School  | 17.0%   | 3.5%    | 1.5%    | -  | 20.5%   | 18.5%   | 17.0%   |
| 319                         | 71014         | St Stephen's Academy Canterbury     | 17.0%   | 3.5%    | 1.5%    | -  | 20.5%   | 18.5%   | 17.0%   |
| 321                         | 71017         | Weald of Kent Gram Sch Academy      | 17.0%   | 3.5%    | 1.5%    | -  | 20.5%   | 18.5%   | 17.0%   |



| Employer code | Employer name | Primary rate                           | Secondary rate (% pay plus monetary adjustment) |         |         | Total contributions i.e. primary (% of pay) plus secondary |         |         |         |
|---------------|---------------|--|---|---------|---------|--|---------|---------|---------|
|               |               |  | (% pay)   | 2026/27 | 2027/28 | 2028/29  | 2026/27 | 2027/28 | 2028/29 |
| Altair        | Oracle        |  |   |         |         |  |         |         |         |
| 322           | 71013         | Herne Bay High School Academy          | 17.0%   | 3.5%    | 1.5%    | -  | 20.5%   | 18.5%   | 17.0%   |
| 323           | 71018         | Amherst School Academy                 | 17.0%   | 3.5%    | 1.5%    | -  | 20.5%   | 18.5%   | 17.0%   |
| 324           | 71024         | Character Education Trust              | 17.0%   | 3.5%    | 1.5%    | -  | 20.5%   | 18.5%   | 17.0%   |
| 326           | 75051         | The Kemnal Academies Trust             | 17.0%   | 3.5%    | 1.5%    | -  | 20.5%   | 18.5%   | 17.0%   |
| 327           | 71025         | Oakwood Park Grammar School Academy    | 17.0%   | 3.5%    | 1.5%    | -  | 20.5%   | 18.5%   | 17.0%   |
| 328           | 75022         | The Tenax Schools Trust                | 17.0%   | 3.5%    | 1.5%    | -  | 20.5%   | 18.5%   | 17.0%   |
| 329           | 75016         | Valley Invicta Academies Trust         | 17.0%   | 3.5%    | 1.5%    | -  | 20.5%   | 18.5%   | 17.0%   |
| 331           | 71046         | Coastal Academies Trust                | 17.0%   | 3.5%    | 1.5%    | -  | 20.5%   | 18.5%   | 17.0%   |
| 335           | 71021         | Sir Roger Manwoods School Academy      | 17.0%   | 3.5%    | 1.5%    | -  | 20.5%   | 18.5%   | 17.0%   |
| 341           | 74004         | The Thinking Schools Academy Trust     | 17.0%   | 3.5%    | 1.5%    | -  | 20.5%   | 18.5%   | 17.0%   |
| 343           | 75010         | Leigh Academies Trust                  | 17.0%   | 3.5%    | 1.5%    | -  | 20.5%   | 18.5%   | 17.0%   |
| 344           | 71041         | Queen Elizabeth Grammar School Academy | 17.0%   | 3.5%    | 1.5%    | -  | 20.5%   | 18.5%   | 17.0%   |
| 345           | 71029         | The Towers School Academy              | 17.0%   | 3.5%    | 1.5%    | -  | 20.5%   | 18.5%   | 17.0%   |
| 351           | 74001         | Beyond Schools Trust                   | 17.0%   | 3.5%    | 1.5%    | -  | 20.5%   | 18.5%   | 17.0%   |
| 353           | 75032         | Endeavour MAT                          | 17.0%   | 3.5%    | 1.5%    | -  | 20.5%   | 18.5%   | 17.0%   |
| 354           | 75031         | Barton Court Grammar School Academy    | 17.0%   | 3.5%    | 1.5%    | -  | 20.5%   | 18.5%   | 17.0%   |
| 356           | 75033         | Our Community Multi Academy Trust      | 17.0%   | 3.5%    | 1.5%    | -  | 20.5%   | 18.5%   | 17.0%   |



| Employer code |        | Employer name                                     | Primary rate | Secondary rate (% pay plus monetary adjustment) |         |         | Total contributions i.e. primary (% of pay) plus secondary |         |         |
|---------------|--------|---|--------------|---|---------|---------|--|---------|---------|
| Altair        | Oracle |   | (% pay)      | 2026/27   | 2027/28 | 2028/29 | 2026/27  | 2027/28 | 2028/29 |
| 360           | 71063  | Sheldwich Primary School Academy                  | 17.0%        | 3.5%  | 1.5%    | -       | 20.5%  | 18.5%   | 17.0%   |
| 362           | 71037  | Woodard Academies Trust                           | 17.0%        | 3.5%  | 1.5%    | -       | 20.5%  | 18.5%   | 17.0%   |
| 363           | 71040  | Hillview School for Girls Academy                 | 17.0%        | 3.5%  | 1.5%    | -       | 20.5%  | 18.5%   | 17.0%   |
| 364           | 75028  | Tenterden Schools Trust                           | 17.0%        | 3.5%  | 1.5%    | -       | 20.5%  | 18.5%   | 17.0%   |
| 365           | 71065  | Brockhill Park School Academy                     | 17.0%        | 3.5%  | 1.5%    | -       | 20.5%  | 18.5%   | 17.0%   |
| 367           | 71069  | St Johns Church of England Primary School Academy | 17.0%        | 3.5%  | 1.5%    | -       | 20.5%  | 18.5%   | 17.0%   |
| 368           | 75003  | Aletheia Academies Trust                          | 17.0%        | 3.5%  | 1.5%    | -       | 20.5%  | 18.5%   | 17.0%   |
| 370           | 74009  | RMET  | 17.0%        | 3.5%  | 1.5%    | -       | 20.5%  | 18.5%   | 17.0%   |
| 372           | 75047  | Nexus Education Schools Trust                     | 17.0%        | 3.5%  | 1.5%    | -       | 20.5%  | 18.5%   | 17.0%   |
| 383           | 74015  | The University Of Kent Academies Trust            | 17.0%        | 3.5%  | 1.5%    | -       | 20.5%  | 18.5%   | 17.0%   |
| 385           | 75017  | Skinners' Academies Trust                         | 17.0%        | 3.5%  | 1.5%    | -       | 20.5%  | 18.5%   | 17.0%   |
| 386           | 75013  | Isle of Sheppey Academy                           | 17.0%        | 3.5%  | 1.5%    | -       | 20.5%  | 18.5%   | 17.0%   |
| 388           | 71075  | Chiddingstone Primary School Academy              | 17.0%        | 3.5%  | 1.5%    | -       | 20.5%  | 18.5%   | 17.0%   |
| 397           | 70511  | Duke of York Military School Academy              | 17.0%        | 3.5%  | 1.5%    | -       | 20.5%  | 18.5%   | 17.0%   |
| 403           | 70512  | John Wallis Academy                               | 17.0%        | 3.5%  | 1.5%    | -       | 20.5%  | 18.5%   | 17.0%   |
| 409           | 71002  | Highsted Grammar School Academy                   | 17.0%        | 3.5%  | 1.5%    | -       | 20.5%  | 18.5%   | 17.0%   |
| 410           | 71004  | The Canterbury Academy                            | 17.0%        | 3.5%  | 1.5%    | -       | 20.5%  | 18.5%   | 17.0%   |



| Employer code |        | Employer name                       | Primary rate | Secondary rate (% pay plus monetary adjustment) |         |         | Total contributions i.e. primary (% of pay) plus secondary |         |         |
|---------------|--------|-------------------------------------|--------------|---|---------|---------|--|---------|---------|
| Altair        | Oracle |                                     | (% pay)      | 2026/27   | 2027/28 | 2028/29 | 2026/27  | 2027/28 | 2028/29 |
| 411           | 75006  | Fulston Manor Academies Trust       | 17.0%        | 3.5%  | 1.5%    | -       | 20.5%  | 18.5%   | 17.0%   |
| 416           | 71008  | Sandwich Technology School Academy  | 17.0%        | 3.5%  | 1.5%    | -       | 20.5%  | 18.5%   | 17.0%   |
| 417           | 71006  | Dartford Grammar School Academy     | 17.0%        | 3.5%  | 1.5%    | -       | 20.5%  | 18.5%   | 17.0%   |
| 418           | 71079  | Graveney Primary School Academy     | 17.0%        | 3.5%  | 1.5%    | -       | 20.5%  | 18.5%   | 17.0%   |
| 420           | 71083  | Borden Grammar School Academy       | 17.0%        | 3.5%  | 1.5%    | -       | 20.5%  | 18.5%   | 17.0%   |
| 421           | 71045  | Cranbrook School Academy            | 17.0%        | 3.5%  | 1.5%    | -       | 20.5%  | 18.5%   | 17.0%   |
| 422           | 71059  | Mayfield Grammar School Academy     | 17.0%        | 3.5%  | 1.5%    | -       | 20.5%  | 18.5%   | 17.0%   |
| 424           | 71084  | Wentworth Primary School Academy    | 17.0%        | 3.5%  | 1.5%    | -       | 20.5%  | 18.5%   | 17.0%   |
| 425           | 71091  | Luddenham Primary School Academy    | 17.0%        | 3.5%  | 1.5%    | -       | 20.5%  | 18.5%   | 17.0%   |
| 426           | 71092  | Hampton Primary School Academy      | 17.0%        | 3.5%  | 1.5%    | -       | 20.5%  | 18.5%   | 17.0%   |
| 427           | 71080  | Norton Knatchbull School Academy    | 17.0%        | 3.5%  | 1.5%    | -       | 20.5%  | 18.5%   | 17.0%   |
| 434           | 75005  | Samphire Star Education Trust       | 17.0%        | 3.5%  | 1.5%    | -       | 20.5%  | 18.5%   | 17.0%   |
| 440           | 71095  | Lift Schools                        | 17.0%        | 3.5%  | 1.5%    | -       | 20.5%  | 18.5%   | 17.0%   |
| 445           | 75046  | Bourne Alliance Multi Academy Trust | 17.0%        | 3.5%  | 1.5%    | -       | 20.5%  | 18.5%   | 17.0%   |
| 451           | 71099  | The Harvey Academy                  | 17.0%        | 3.5%  | 1.5%    | -       | 20.5%  | 18.5%   | 17.0%   |
| 455           | 75020  | The Stour Academy Trust             | 17.0%        | 3.5%  | 1.5%    | -       | 20.5%  | 18.5%   | 17.0%   |
| 458           | 74016  | Inspire Partnership Academy Trust   | 17.0%        | 3.5%  | 1.5%    | -       | 20.5%  | 18.5%   | 17.0%   |

| Employer code | Employer name | Primary rate                                       | Secondary rate (% pay plus monetary adjustment) |         |         | Total contributions i.e. primary (% of pay) plus secondary |         |         |         |
|---------------|---------------|--|---|---------|---------|--|---------|---------|---------|
|               |               |  | (% pay)   | 2026/27 | 2027/28 | 2028/29  | 2026/27 | 2027/28 | 2028/29 |
| Altair        | Oracle        |  |   |         |         |  |         |         |         |
| 463           | 75018         | Reach2 Academy Trust                               | 17.0%   | 3.5%    | 1.5%    | -  | 20.5%   | 18.5%   | 17.0%   |
| 467           | 75023         | Orchard Academy Trust                              | 17.0%   | 3.5%    | 1.5%    | -  | 20.5%   | 18.5%   | 17.0%   |
| 470           | 71207         | St Marys Church of England Primary Academy         | 17.0%   | 3.5%    | 1.5%    | -  | 20.5%   | 18.5%   | 17.0%   |
| 473           | 75037         | Veritas Multi Academy Trust                        | 17.0%   | 3.5%    | 1.5%    | -  | 20.5%   | 18.5%   | 17.0%   |
| 474           | 71211         | St Eanswythes CEP Academy                          | 17.0%   | 3.5%    | 1.5%    | -  | 20.5%   | 18.5%   | 17.0%   |
| 475           | 71208         | Christ Church CEP Academy (Folkestone)             | 17.0%   | 3.5%    | 1.5%    | -  | 20.5%   | 18.5%   | 17.0%   |
| 483           | 75009         | Kent Catholic School's Partnership                 | 17.0%   | 3.5%    | 1.5%    | -  | 20.5%   | 18.5%   | 17.0%   |
| 486           | 75013         | Oasis Community Learning                           | 17.0%   | 3.5%    | 1.5%    | -  | 20.5%   | 18.5%   | 17.0%   |
| 487           | 71218         | Christ Church Church of England Academy (Ramsgate) | 17.0%   | 3.5%    | 1.5%    | -  | 20.5%   | 18.5%   | 17.0%   |
| 489           | 70529         | The Griffin Schools Trust                          | 17.0%   | 3.5%    | 1.5%    | -  | 20.5%   | 18.5%   | 17.0%   |
| 497           | 71242         | The Wells Free School                              | 17.0%   | 3.5%    | 1.5%    | -  | 20.5%   | 18.5%   | 17.0%   |
| 498           | 71237         | Trinity (Free) School                              | 17.0%   | 3.5%    | 1.5%    | -  | 20.5%   | 18.5%   | 17.0%   |
| 615           | 71258         | Hadlow Rural Comm (Free) School                    | 17.0%   | 3.5%    | 1.5%    | -  | 20.5%   | 18.5%   | 17.0%   |
| 616           | 75002         | Ace Learning                                       | 17.0%   | 3.5%    | 1.5%    | -  | 20.5%   | 18.5%   | 17.0%   |
| 621           | 74007         | The Primary First Trust                            | 17.0%   | 3.5%    | 1.5%    | -  | 20.5%   | 18.5%   | 17.0%   |
| 627           | 75004         | The Diocese Of Canterbury Academies Trust          | 17.0%   | 3.5%    | 1.5%    | -  | 20.5%   | 18.5%   | 17.0%   |
| 629           | 71243         | The Gateway Primary Academy                        | 17.0%   | 3.5%    | 1.5%    | -  | 20.5%   | 18.5%   | 17.0%   |



| Employer code | Employer name                   | Primary rate | Secondary rate (% pay plus monetary adjustment) |         |         | Total contributions i.e. primary (% of pay) plus secondary |         |         |
|---------------|---------------------------------|--------------|---|---------|---------|--|---------|---------|
|               |                                 |              | (% pay)   | 2026/27 | 2027/28 | 2028/29  | 2026/27 | 2027/28 |
| 637           | Fortis Trust                    | 17.0%        | 3.5%  | 1.5%    | -       | 20.5%  | 18.5%   | 17.0%   |
| 660           | Inspire Academy                 | 17.0%        | 3.5%  | 1.5%    | -       | 20.5%  | 18.5%   | 17.0%   |
| 667           | Jubilee Primary (Free) School   | 17.0%        | 3.5%  | 1.5%    | -       | 20.5%  | 18.5%   | 17.0%   |
| 676           | The Westbrook Trust             | 17.0%        | 3.5%  | 1.5%    | -       | 20.5%  | 18.5%   | 17.0%   |
| 677           | The Howard Academy Trust        | 17.0%        | 3.5%  | 1.5%    | -       | 20.5%  | 18.5%   | 17.0%   |
| 694           | Godinton Academy                | 17.0%        | 3.5%  | 1.5%    | -       | 20.5%  | 18.5%   | 17.0%   |
| 704           | Medway Anglican Schools Trust   | 17.0%        | 3.5%  | 1.5%    | -       | 20.5%  | 18.5%   | 17.0%   |
| 734           | Rivermead Inclusive Trust       | 17.0%        | 3.5%  | 1.5%    | -       | 20.5%  | 18.5%   | 17.0%   |
| 735           | Cygnus Academies Trust          | 17.0%        | 3.5%  | 1.5%    | -       | 20.5%  | 18.5%   | 17.0%   |
| 751           | Whinless Down Academy Trust     | 17.0%        | 3.5%  | 1.5%    | -       | 20.5%  | 18.5%   | 17.0%   |
| 767           | The Island Learning Trust       | 17.0%        | 3.5%  | 1.5%    | -       | 20.5%  | 18.5%   | 17.0%   |
| 772           | The Pilgrim Multi Academy Trust | 17.0%        | 3.5%  | 1.5%    | -       | 20.5%  | 18.5%   | 17.0%   |
| 794           | The Woodland Academy Trust      | 17.0%        | 3.5%  | 1.5%    | -       | 20.5%  | 18.5%   | 17.0%   |
| 816           | The Areté Trust                 | 17.0%        | 3.5%  | 1.5%    | -       | 20.5%  | 18.5%   | 17.0%   |
| 833           | Maritime Academy Trust          | 17.0%        | 3.5%  | 1.5%    | -       | 20.5%  | 18.5%   | 17.0%   |
| 846           | Mosaic Schools Learning Trust   | 17.0%        | 3.5%  | 1.5%    | -       | 20.5%  | 18.5%   | 17.0%   |
| 853           | The Pioneer Academy             | 17.0%        | 3.5%  | 1.5%    | -       | 20.5%  | 18.5%   | 17.0%   |

| Employer code               | Employer name | Primary rate                               | Secondary rate (% pay plus monetary adjustment) |         |         | Total contributions i.e. primary (% of pay) plus secondary |         |         |         |
|-----------------------------|---------------|--|---|---------|---------|--|---------|---------|---------|
|                             |               |  | (% pay)   | 2026/27 | 2027/28 | 2028/29  | 2026/27 | 2027/28 | 2028/29 |
| Altair                      | Oracle        |  |   |         |         |  |         |         |         |
| 854                         | 75038         | Coppice Primary Partnership                | 17.0%   | 3.5%    | 1.5%    | -  | 20.5%   | 18.5%   | 17.0%   |
| 881                         | 75039         | Deal Education Alliance For Learning Trust | 17.0%   | 3.5%    | 1.5%    | -  | 20.5%   | 18.5%   | 17.0%   |
| 927                         | 75001         | Viking Academy Trust                       | 17.0%   | 3.5%    | 1.5%    | -  | 20.5%   | 18.5%   | 17.0%   |
| 932                         | 75042         | Alternative Learning Trust                 | 17.0%   | 3.5%    | 1.5%    | -  | 20.5%   | 18.5%   | 17.0%   |
| 942                         | 75041         | EKC Schools Trust                          | 17.0%   | 3.5%    | 1.5%    | -  | 20.5%   | 18.5%   | 17.0%   |
| 968                         | 75044         | Hornchurch Academy Trust                   | 17.0%   | 3.5%    | 1.5%    | -  | 20.5%   | 18.5%   | 17.0%   |
| AA130                       | 74007         | PRFT - Parkwood Fed Acad                   | 17.0%   | 3.5%    | 1.5%    | -  | 20.5%   | 18.5%   | 17.0%   |
| <i>Individual Employers</i> |               |  |   |         |         |  |         |         |         |
| 997                         | 76001         | Oasis Restore                              | 13.7%   | 2.1%    | 0.1%    | -  | 15.8%   | 13.8%   | 13.7%   |
| <b>Contractors</b>          |               |  |   |         |         |  |         |         |         |
| <i>Individual Employers</i> |               |  |   |         |         |  |         |         |         |
| 22                          | 70885         | Skanska Construction Ltd                   | 18.2%   | 0.5%    | 0.5%    | 0.5%   | 18.7%   | 18.7%   | 18.7%   |
| 48                          | 70880         | The PCS Group Ltd                          | 25.0%   | -       | -       | -  | 25.0%   | 25.0%   | 25.0%   |
| 87                          | 70889         | Purgo Supplies Services Ltd (Re LAT)       | 20.8%   | 0.4%    | 0.4%    | 0.4%   | 21.2%   | 21.2%   | 21.2%   |
| 268                         | 70364         | Shaw Healthcare (FM Services) Ltd          | 32.4%   | -32.4%  | -32.4%  | -32.4%   | -       | -       | -       |
| 283                         | 70367         | Fusion Lifestyle                           | 25.0%   | -25.0%  | -25.0%  | -25.0%   | -       | -       | -       |
| 286                         | 70368         | Mitie PFI Ltd                              | 21.5%   | -12.9%  | -12.9%  | -12.9%   | 8.6%    | 8.6%    | 8.6%    |

| Employer code | Employer name | Primary rate                               | Secondary rate (% pay plus monetary adjustment) |         |         | Total contributions i.e. primary (% of pay) plus secondary |                   |                   |                   |
|---------------|---------------|--|---|---------|---------|--|-------------------|-------------------|-------------------|
|               |               |  | (% pay)   | 2026/27 | 2027/28 | 2028/29  | 2026/27           | 2027/28           | 2028/29           |
| Altair        | Oracle        |  |   |         |         |  |                   |                   |                   |
| 287           | 70366         | Vinci Construction UK Ltd                  | 15.2%   | -15.2%  | -15.2%  | -15.2%   | -                 | -                 | -                 |
| 330           | 70355         | Veolia Environmental Services              | 21.2%   | -21.2%  | -21.2%  | -21.2%   | -                 | -                 | -                 |
| 352           | 70356         | Project Salus C.I.C.                       | 17.9%   | -17.9%  | -17.9%  | -17.9%   | -                 | -                 | -                 |
| 387           | 70358         | Apcoa Parking UK Ltd (2)                   | 28.4%   | -28.4%  | -28.4%  | -28.4%   | -                 | -                 | -                 |
| 390           | 70376         | Orchard Theatre Dartford Ltd               | 18.7%   | -18.7%  | -18.7%  | -18.7%   | -                 | -                 | -                 |
| 404           | 70380         | Sodexo Catering                            | 22.9%   | -2.3%   | -2.3%   | -2.3%  | 20.6%             | 20.6%             | 20.6%             |
| 407           | 70379         | Kier Facilities Services Ltd               | 29.3%   | -29.3%  | -29.3%  | -29.3%   | -                 | -                 | -                 |
| 478           | 70398         | Strode Park Foundation                     | 25.4%   | -25.4%  | -25.4%  | -25.4%   | -                 | -                 | -                 |
| 480           | 70394         | MCH Balfour                                | 34.0%   | -34.0%  | -34.0%  | -34.0%   | -                 | -                 | -                 |
| 485           | 70801         | Medway Norse Ltd                           | 21.6%   | -       | -       | -  | 21.6%             | 21.6%             | 21.6%             |
| 488           | 70802         | Tonbridge & Malling Leisure Trust          | 18.5%   | £115k   | £110k   | £105k  | 18.5% plus £115k  | 18.5% plus £110k  | 18.5% plus £105k  |
| 654           | 70807         | MCH Balfour (Drivers)                      | 30.8%   | -1.3%   | -0.3%   | -  | 29.5%             | 30.5%             | 30.8%             |
| 659           | 70806         | Project Salus (2)                          | 24.8%   | 1.8%    | 1.8%    | 1.8%   | 26.6%             | 26.6%             | 26.6%             |
| 837           | 70886         | Cater Link Ltd (Future Schools Trust)      | 21.3%   | -       | -       | -  | 21.3%             | 21.3%             | 21.3%             |
| 875           | 70854         | Exclusive Contract Services Ltd            | 21.4%   | -       | -       | -  | 21.4%             | 21.4%             | 21.4%             |
| 878           | 70849         | Compass Contract Services Ltd - Bradfields | 32.2%   | £6,300  | £6,750  | £7,220   | 32.2% plus £6,300 | 32.2% plus £6,750 | 32.2% plus £7,220 |
| 908           | 70802         | Ton&Mall Leisure Trust (Limbc)             | 15.0%   | 2.6%    | 1.6%    | 0.6%   | 17.6%             | 16.6%             | 15.6%             |

| Employer code                     | Employer name | Primary rate   | Secondary rate (% pay plus monetary adjustment) |         |         | Total contributions i.e. primary (% of pay) plus secondary |         |         |         |
|-----------------------------------|---------------|--|---|---------|---------|--|---------|---------|---------|
|                                   |               |  | (% pay)   | 2026/27 | 2027/28 | 2028/29  | 2026/27 | 2027/28 | 2028/29 |
| Altair                            | Oracle        |  |   |         |         |  |         |         |         |
| 935                               | 70862         | Freedom Leisure Ltd                                    | 20.7%   | -       | -       | -  | 20.7%   | 20.7%   | 20.7%   |
| 964                               | 70877         | Town and Country Cleaners Ltd (re Stour Academy Trust) | 27.3%   | -       | -       | -  | 27.3%   | 27.3%   | 27.3%   |
| 966                               | 70864         | Independent Catering (Beyond Schools Trust)            | 23.5%   | -       | -       | -  | 23.5%   | 23.5%   | 23.5%   |
| 985                               | 70878         | Sports And Leisure Management                          | 27.6%   | -       | -       | -  | 27.6%   | 27.6%   | 27.6%   |
| AA104                             | 70896         | SUEZ Recycling and Recovery Ltd                        | 25.3%   | -       | -       | -  | 25.3%   | 25.3%   | 25.3%   |
| AA105                             | 70900         | Churchill Contract Services Ltd (re Skanska)           | 22.7%   | -       | -       | -  | 22.7%   | 22.7%   | 22.7%   |
| AA107                             | 70895         | Independent Catering                                   | 23.9%   | 2.9%    | 2.9%    | 2.9%   | 26.8%   | 26.8%   | 26.8%   |
| AA114                             | 70902         | NSL Limited  | 23.3%   | 5.0%    | 5.0%    | 5.0%   | 28.3%   | 28.3%   | 28.3%   |
| AA115                             | 70905         | Ridge Crest Cleaning Ltd                               | 25.8%   | -       | -       | -  | 25.8%   | 25.8%   | 25.8%   |
| AA119                             | 70859         | Birkin Clean Serv Ltd(Re Kcsp)                         | 22.0%   | -       | -       | -  | 22.0%   | 22.0%   | 22.0%   |
| AA120                             | 70906         | Nourish Contract Catering Limited                      | 23.4%   | -       | -       | -  | 23.4%   | 23.4%   | 23.4%   |
| AA123                             | 70907         | Cucina Restaurants Limited (Swale Academies Trust)     | 20.9%   | -       | -       | -  | 20.9%   | 20.9%   | 20.9%   |
| AA124                             | 70897         | Kent Gurkha Company Limited                            | 19.1%   | -       | -       | -  | 19.1%   | 19.1%   | 19.1%   |
| <b>Community Admission Bodies</b> | 0             |  |   |         |         |  |         |         |         |
| <i>Individual Employers</i>       |               |  |   |         |         |  |         |         |         |
| 27                                | 70235         | Romney Marsh Levels Internal Drainage Board            | 20.3%   | 5.7%    | 5.9%    | 5.9%   | 26.0%   | 26.2%   | 26.2%   |
| 41                                | 70232         | Upper Medway Internal Drainage Board                   | 15.4%   | 16.7%   | 16.7%   | 16.7%  | 32.1%   | 32.1%   | 32.1%   |

| Employer code                   | Employer name | Primary rate                           | Secondary rate (% pay plus monetary adjustment) |         |         | Total contributions i.e. primary (% of pay) plus secondary |         |         |         |
|---------------------------------|---------------|--|---|---------|---------|--|---------|---------|---------|
|                                 |               |  | (% pay)   | 2026/27 | 2027/28 | 2028/29  | 2026/27 | 2027/28 | 2028/29 |
| Altair                          | Oracle        |  |   |         |         |  |         |         |         |
| 42                              | 70231         | Lower Medway Internal Drainage Board   | 14.7%   | 23.8%   | 23.8%   | 23.8%  | 38.5%   | 38.5%   | 38.5%   |
| 72                              | 70227         | Kent and Essex Sea Fisheries           | 12.8%   | 10.2%   | 10.2%   | 10.2%  | 23.0%   | 23.0%   | 23.0%   |
| 93                              | 70234         | River Stour IDB                        | 17.3%   | 3.7%    | 3.7%    | 3.7%   | 21.0%   | 21.0%   | 21.0%   |
| 334                             | 70240         | East Kent Services (Thanet)            | 20.4%   | -5.3%   | -7.3%   | -9.3%  | 15.1%   | 13.1%   | 11.1%   |
| 719                             | 70706         | Ebbsfleet Development Corporation      | 14.7%   | 7.2%    | 7.2%    | 7.2%   | 21.9%   | 21.9%   | 21.9%   |
| 946                             | 70729         | Canterbury Environment Company Limited | 22.3%   | 3.5%    | 1.5%    | -0.5%  | 25.8%   | 23.8%   | 21.8%   |
| <b>Town and Parish Councils</b> | 0             |  |   |         |         |  |         |         |         |
| <i>Funding Pool</i>             |               | <i>Town and Parish Councils</i>        |   |         |         |  |         |         |         |
| 31                              | 70260         | Faversham Town Council                 | 19.2%   | -       | -       | -  | 19.2%   | 19.2%   | 19.2%   |
| 33                              | 70731         | Rusthall Parish Council                | 19.2%   | -       | -       | -  | 19.2%   | 19.2%   | 19.2%   |
| 34                              | 70254         | Darenth Parish Council                 | 19.2%   | -       | -       | -  | 19.2%   | 19.2%   | 19.2%   |
| 49                              | 70274         | Stone Parish Council                   | 19.2%   | -       | -       | -  | 19.2%   | 19.2%   | 19.2%   |
| 50                              | 70270         | Sevenoaks Town Council                 | 19.2%   | -       | -       | -  | 19.2%   | 19.2%   | 19.2%   |
| 57                              | 70272         | Southborough Town Council              | 19.2%   | -       | -       | -  | 19.2%   | 19.2%   | 19.2%   |
| 62                              | 70259         | Edenbridge Town Council                | 19.2%   | -       | -       | -  | 19.2%   | 19.2%   | 19.2%   |
| 71                              | 70275         | Swanley Town Council                   | 19.2%   | -       | -       | -  | 19.2%   | 19.2%   | 19.2%   |
| 85                              | 70276         | Swanscombe Parish Council              | 19.2%   | -       | -       | -  | 19.2%   | 19.2%   | 19.2%   |



| Employer code | Employer name | Primary rate                        | Secondary rate (% pay plus monetary adjustment) |         |         | Total contributions i.e. primary (% of pay) plus secondary |         |         |         |
|---------------|---------------|-------------------------------------|---|---------|---------|--|---------|---------|---------|
|               |               |                                     | (% pay)   | 2026/27 | 2027/28 | 2028/29  | 2026/27 | 2027/28 | 2028/29 |
| Altair        | Oracle        |                                     |   |         |         |  |         |         |         |
| 86            | 70277         | Tenterden Town Council              | 19.2%   | -       | -       | -  | 19.2%   | 19.2%   | 19.2%   |
| 92            | 70264         | Hythe Town Council                  | 19.2%   | -       | -       | -  | 19.2%   | 19.2%   | 19.2%   |
| 96            | 70278         | Westerham Town Council              | 19.2%   | -       | -       | -  | 19.2%   | 19.2%   | 19.2%   |
| 99            | 70268         | Sandwich Town Council               | 19.2%   | -       | -       | -  | 19.2%   | 19.2%   | 19.2%   |
| 100           | 70255         | Ditton Parish Council               | 19.2%   | -       | -       | -  | 19.2%   | 19.2%   | 19.2%   |
| 198           | 70711         | Wrotham Parish Council              | 19.2%   | -       | -       | -  | 19.2%   | 19.2%   | 19.2%   |
| 210           | 70267         | Otford Parish Council               | 19.2%   | -       | -       | -  | 19.2%   | 19.2%   | 19.2%   |
| 218           | 70251         | Borough Green Parish Council        | 19.2%   | -       | -       | -  | 19.2%   | 19.2%   | 19.2%   |
| 225           | 70271         | Snodland Town Council               | 19.2%   | -       | -       | -  | 19.2%   | 19.2%   | 19.2%   |
| 232           | 70256         | Dover Town Council                  | 19.2%   | -       | -       | -  | 19.2%   | 19.2%   | 19.2%   |
| 234           | 70253         | Cranbrook Parish Council            | 19.2%   | -       | -       | -  | 19.2%   | 19.2%   | 19.2%   |
| 235           | 70233         | Ramsgate Town Council               | 19.2%   | -       | -       | -  | 19.2%   | 19.2%   | 19.2%   |
| 236           | 70261         | Hartley Parish Council              | 19.2%   | -       | -       | -  | 19.2%   | 19.2%   | 19.2%   |
| 248           | 70262         | Herne and Broomfield Parish Council | 19.2%   | -       | -       | -  | 19.2%   | 19.2%   | 19.2%   |
| 252           | 70282         | Ash Parish Council                  | 19.2%   | -       | -       | -  | 19.2%   | 19.2%   | 19.2%   |
| 253           | 70284         | Deal Town Council                   | 19.2%   | -       | -       | -  | 19.2%   | 19.2%   | 19.2%   |
| 254           | 70285         | Chestfield Parish Council           | 19.2%   | -       | -       | -  | 19.2%   | 19.2%   | 19.2%   |

| Employer code | Employer name | Primary rate                           | Secondary rate (% pay plus monetary adjustment) |         |         | Total contributions i.e. primary (% of pay) plus secondary |         |         |         |
|---------------|---------------|--|---|---------|---------|--|---------|---------|---------|
|               |               |  | (% pay)   | 2026/27 | 2027/28 | 2028/29  | 2026/27 | 2027/28 | 2028/29 |
| Altair        | Oracle        |  |   |         |         |  |         |         |         |
| 255           | 70286         | Leigh Parish Council                   | 19.2%   | -       | -       | -  | 19.2%   | 19.2%   | 19.2%   |
| 270           | 70291         | Eastry Parish Council                  | 19.2%   | -       | -       | -  | 19.2%   | 19.2%   | 19.2%   |
| 275           | 70290         | Woodnesborough Parish Council          | 19.2%   | -       | -       | -  | 19.2%   | 19.2%   | 19.2%   |
| 276           | 70292         | Great Mongham Parish Council           | 19.2%   | -       | -       | -  | 19.2%   | 19.2%   | 19.2%   |
| 277           | 70221         | Folkestone Town Council                | 19.2%   | -       | -       | -  | 19.2%   | 19.2%   | 19.2%   |
| 278           | 70293         | Pembury Parish Council                 | 19.2%   | -       | -       | -  | 19.2%   | 19.2%   | 19.2%   |
| 280           | 70294         | West Kingsdown Parish Council          | 19.2%   | -       | -       | -  | 19.2%   | 19.2%   | 19.2%   |
| 288           | 70295         | Minster On Sea Parish Council          | 19.2%   | -       | -       | -  | 19.2%   | 19.2%   | 19.2%   |
| 289           | 70296         | Hawkinge Town Council                  | 19.2%   | -       | -       | -  | 19.2%   | 19.2%   | 19.2%   |
| 300           | 70297         | Eythorne Parish Council                | 19.2%   | -       | -       | -  | 19.2%   | 19.2%   | 19.2%   |
| 303           | 70298         | Eynsford Parish Council                | 19.2%   | -       | -       | -  | 19.2%   | 19.2%   | 19.2%   |
| 337           | 70248         | Otham Parish Council                   | 19.2%   | -       | -       | -  | 19.2%   | 19.2%   | 19.2%   |
| 338           | 70247         | Downswood Parish Council               | 19.2%   | -       | -       | -  | 19.2%   | 19.2%   | 19.2%   |
| 393           | 70299         | Kings Hill Parish Council              | 19.2%   | -       | -       | -  | 19.2%   | 19.2%   | 19.2%   |
| 743           | 70712         | Great Chart & Singleton Parish Council | 19.2%   | -       | -       | -  | 19.2%   | 19.2%   | 19.2%   |
| 749           | 70709         | Chiddingstone Parish Council           | 19.2%   | -       | -       | -  | 19.2%   | 19.2%   | 19.2%   |
| 754           | 70714         | New Romney Town Council                | 19.2%   | -       | -       | -  | 19.2%   | 19.2%   | 19.2%   |



| Employer code | Employer name | Primary rate                  | Secondary rate (% pay plus monetary adjustment) |         |         | Total contributions i.e. primary (% of pay) plus secondary |         |         |         |
|---------------|---------------|-------------------------------|---|---------|---------|--|---------|---------|---------|
|               |               |                               | (% pay)   | 2026/27 | 2027/28 | 2028/29  | 2026/27 | 2027/28 | 2028/29 |
| Altair        | Oracle        |                               |   |         |         |  |         |         |         |
| 756           | 70715         | Swingfield Parish Council     | 19.2%   | -       | -       | -  | 19.2%   | 19.2%   | 19.2%   |
| 766           | 70716         | Meopham Parish Council        | 19.2%   | -       | -       | -  | 19.2%   | 19.2%   | 19.2%   |
| 768           | 70719         | Westbere Parish Council       | 19.2%   | -       | -       | -  | 19.2%   | 19.2%   | 19.2%   |
| 769           | 70718         | Smeeth Parish Council         | 19.2%   | -       | -       | -  | 19.2%   | 19.2%   | 19.2%   |
| 770           | 70717         | Harrietsham Parish Council    | 19.2%   | -       | -       | -  | 19.2%   | 19.2%   | 19.2%   |
| 774           | 70722         | Walmer Town Council           | 19.2%   | -       | -       | -  | 19.2%   | 19.2%   | 19.2%   |
| 775           | 70721         | Platt Parish Council          | 19.2%   | -       | -       | -  | 19.2%   | 19.2%   | 19.2%   |
| 776           | 70720         | Lydd Town Council             | 19.2%   | -       | -       | -  | 19.2%   | 19.2%   | 19.2%   |
| 813           | 70723         | Barham Parish Council         | 19.2%   | -       | -       | -  | 19.2%   | 19.2%   | 19.2%   |
| 835           | 70725         | Hever Parish Council          | 19.2%   | -       | -       | -  | 19.2%   | 19.2%   | 19.2%   |
| 857           | 70727         | Westgate On Sea Town Council  | 19.2%   | -       | -       | -  | 19.2%   | 19.2%   | 19.2%   |
| AA103         | 70732         | Ash-cum-Ridley Parish Council | 19.2%   | -       | -       | -  | 19.2%   | 19.2%   | 19.2%   |
| AA108         | 70733         | Hersden Parish Council        | 19.2%   | -       | -       | -  | 19.2%   | 19.2%   | 19.2%   |
| AA121         | 70734         | Teynham Parish Council        | 19.2%   | -       | -       | -  | 19.2%   | 19.2%   | 19.2%   |
| AA134         | 70736         | Goodnestone Parish Council    | 19.2%   | -       | -       | -  | 19.2%   | 19.2%   | 19.2%   |

| Employer code                     | Employer name | Primary rate                       | Secondary rate (% pay plus monetary adjustment) |         |         | Total contributions i.e. primary (% of pay) plus secondary |         |         |         |
|-----------------------------------|---------------|------------------------------------|---|---------|---------|--|---------|---------|---------|
|                                   |               |                                    | (% pay)   | 2026/27 | 2027/28 | 2028/29  | 2026/27 | 2027/28 | 2028/29 |
| Altair                            | Oracle        |                                    |   |         |         |  |         |         |         |
| <b>Community admission bodies</b> |               |                                    |   |         |         |  |         |         |         |
| <i>Individual Employers</i>       |               |                                    |   |         |         |  |         |         |         |
| 39                                | 70331         | Sevenoaks School                   | 22.4%   | 4.2%    | 4.2%    | 4.2%   | 26.6%   | 26.6%   | 26.6%   |
| 59                                | 70329         | Rochester Bridge Trust             | 18.0%   | 1.9%    | 1.9%    | 1.9%   | 19.9%   | 19.9%   | 19.9%   |
| 70                                | 70303         | Caldecott Community                | 19.0%   | 2.0%    | 2.0%    | 2.0%   | 21.0%   | 21.0%   | 21.0%   |
| 94                                | 70330         | Tourism South East                 | 14.7%   | 3.3%    | 3.3%    | 3.3%   | 18.0%   | 18.0%   | 18.0%   |
| 109                               | 70325         | MHS Homes Ltd                      | 21.1%   | -       | -       | -  | 21.1%   | 21.1%   | 21.1%   |
| 220                               | 70230         | Margate Charter Trustees           | 22.0%   | -       | -       | -  | 22.0%   | 22.0%   | 22.0%   |
| 239                               | 70310         | Gravesham Community Leisure        | 20.4%   | 5.2%    | 5.2%    | 5.2%   | 25.6%   | 25.6%   | 25.6%   |
| 246                               | 70340         | Town & Country Housing Group       | 19.5%   | 2.4%    | 2.4%    | 2.4%   | 21.9%   | 21.9%   | 21.9%   |
| 249                               | 70300         | Active Life Ltd                    | 18.9%   | 6.1%    | 6.1%    | 6.1%   | 25.0%   | 25.0%   | 25.0%   |
| 261                               | 70346         | Golding Homes Limited              | 21.2%   | 4.6%    | 4.6%    | 4.6%   | 25.8%   | 25.8%   | 25.8%   |
| 273                               | 70306         | Canterbury Christchurch University | 15.6%   | 2.4%    | 0.9%    | -  | 18.0%   | 16.5%   | 15.6%   |
| 389                               | 70320         | Avante Care & Support Ltd          | 19.6%   | 26.9%   | 26.9%   | 26.9%  | 46.5%   | 46.5%   | 46.5%   |
| 655                               | 70313         | Pathways To Independence Ltd       | 37.4%   | -7.3%   | -6.3%   | -5.3%  | 30.1%   | 31.1%   | 32.1%   |



| Employer code                 | Employer name | Primary rate                          | Secondary rate (% pay plus monetary adjustment) |         |         | Total contributions i.e. primary (% of pay) plus secondary |         |         |         |
|-------------------------------|---------------|---------------------------------------|---|---------|---------|--|---------|---------|---------|
|                               |               |                                       | (% pay)   | 2026/27 | 2027/28 | 2028/29  | 2026/27 | 2027/28 | 2028/29 |
| Altair                        | Oracle        |                                       |   |         |         |  |         |         |         |
| <b>Pass-through employers</b> |               |                                       |   |         |         |  |         |         |         |
| <i>Individual Employers</i>   |               |                                       |   |         |         |  |         |         |         |
| 238                           | 70338         | Your Leisure Kent Ltd                 | 20.3%   | -       | -       | -  | 20.3%   | 20.3%   | 20.3%   |
| 378                           | 70000         | Commercial Services Ltd               | 20.6%   | -       | -       | -  | 20.6%   | 20.6%   | 20.6%   |
| 747                           | 70708         | Kyndi Ltd                             | 18.8%   | -       | -       | -  | 18.8%   | 18.8%   | 18.8%   |
| 815                           | 70724         | Invicta Law                           | 19.6%   | -       | -       | -  | 19.6%   | 19.6%   | 19.6%   |
| 858                           | 70728         | Cantium Business Solutions Ltd        | 18.0%   | -       | -       | -  | 18.0%   | 18.0%   | 18.0%   |
| 862                           | 70726         | Edseco Ltd (T/A The Education People) | 20.6%   | -       | -       | -  | 20.6%   | 20.6%   | 20.6%   |
| 866                           | 70005         | The Marlowe Trust                     | 17.7%   | -       | -       | -  | 17.7%   | 17.7%   | 17.7%   |
| AA125                         | 70890         | Amey Highways                         | 23.4%   | -       | -       | -  | 23.4%   | 23.4%   | 23.4%   |
| AA140                         | 70735         | PartnershipOne Ltd                    | 20.3%   | -       | -       | -  | 20.3%   | 20.3%   | 20.3%   |
| <b>Orphan Employers</b>       |               |                                       |   |         |         |  |         |         |         |
| <i>Individual Employers</i>   |               |                                       |   |         |         |  |         |         |         |
| 89                            | 70321         | Kent Music School                     | n/a   | n/a     | n/a     | n/a  | n/a     | n/a     | n/a     |
| 297                           | 70336         | Orbit Housing Association Limited     | n/a   | n/a     | n/a     | n/a  | n/a     | n/a     | n/a     |

# Post valuation employers

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## Appendix 9 List of Academy Trusts

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