

**Barnett Waddingham**



# **Kent County Council Pension Fund**

Actuarial Valuation as at 31 March 2013

[\*\*Valuation Report\*\*](#)

Barnett Waddingham LLP

31 March 2014

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## 1. Introduction and Summary

### Purpose of the Valuation

- 1.1. We have carried out an actuarial valuation of Kent County Council Pension Fund ("the Fund") as at 31 March 2013, as requested by Kent County Council. The Fund is part of the Local Government Pension Scheme ("LGPS").
- 1.2. The valuation was carried out in accordance with Regulation 36 of The Local Government Pension Scheme (Administration) Regulations 2008 ("the Regulations") as amended. The main purpose of the valuation is to review the financial position of the Fund and to set the level of future contributions for the employers in the Fund.
- 1.3. This report summarises the results of the valuation and is addressed to Kent County Council as the Administering Authority to the Fund. It is not intended to assist any user other than the Administering Authority in making decisions. Neither we nor Barnett Waddingham LLP accepts any liability to third parties in respect of this report.
- 1.4. This advice is subject to and complies with Technical Actuarial Standards issued by the Financial Reporting Council (in particular, the Pensions TAS and the generic TASs relating to reporting, data and modelling).
- 1.5. The results of the valuation are that the past service funding level of the Fund as a whole has increased from 77% to 83% between 31 March 2010 and 31 March 2013, largely due to higher than expected fund returns over this period although this has been offset by the change in assumptions underlying the present value of the liabilities, reflecting changes in market conditions.
- 1.6. At the same time, the contribution rate for the average employer, including payments to target full funding, has decreased from 20.8% to 20.0% of pensionable salaries. This is partly due to an anticipated reduction in the cost of future benefit accrual as well as the improvement in funding position.
- 1.7. We would be pleased to discuss any aspect of this report in more detail.



**Graeme D Muir**



**Roisin McGuire FFA**

## 2. Valuation Data

### Data Sources

2.1. We have used the following items of data as provided by Kent County Council:

- Membership extract as at 31 March 2013.
- Fund accounts and accounting information split by employer for the three years to 31 March 2013.
- The results of the previous actuarial valuation as at 31 March 2010.

2.2. The data has been checked for reasonableness and any missing or inconsistent data has been estimated where necessary. While this should not be seen as a full audit of the data, we are happy that the data is sufficiently accurate for the purposes of the valuation.

2.3. A summary of the data is set out in Appendix 1.

### Assets

2.4. The asset allocation of the Fund as at 31 March 2013 was as follows:

Asset Allocation of the Fund	31 March 2013	
	£000's	%
UK Equities	1,345,892	35%
Overseas Equities	1,313,833	34%
Corporate Bonds	235,977	6%
Overseas Bonds	259,898	7%
Property	300,027	8%
Alternatives	215,068	6%
Cash	142,003	4%
<b>Total</b>	<b>3,812,698</b>	<b>100%</b>

2.5. We estimate that the return on the assets in market value terms for the three years to 31 March 2013 was approximately 8.5% per annum.

2.6. The current investment strategy is set out in a Statement of Investment Principles dated January 2014.

## Benefits

- 2.7. The valuation has been carried out in accordance with Regulation 36 of The Local Government Pension Scheme (Administration) Regulations 2008 (“the Regulations”) as amended.
- 2.8. However from 1 April 2014, The Local Government Pension Scheme Regulations 2013 and the Local Government Pension Scheme (Transitional Provisions and Savings) Regulations 2014 will come into effect and replace the current regulations.
- 2.9. The benefits for service from 1 April 2014 will be based on the Local Government Pension Scheme Regulations 2013. The main changes are to move from a final salary pension scheme based on 60ths accrual and a retirement age of 65 to a career average revalued earnings pension scheme based on 49ths accrual and a retirement age equal to State Pension Age.
- 2.10. The Local Government Pension Scheme (Transitional Provisions and Savings) Regulations 2014 serve the dual purpose of retaining the previous benefit structure for service up to 31 March 2014 and introducing new protections for members close to retirement to ensure that they are not disadvantaged by the benefit changes.
- 2.11. The benefits underlying the valuation are summarised in Appendix 7.
- 2.12. We have made no allowance for discretionary benefits awarded throughout the LGPS. Where employers grant discretionary benefits we would expect them to fund the capital value of those benefits at that point.

### **3. Actuarial Methods and Assumptions**

#### **General Valuation Approach**

- 3.1. We first estimate the future cashflows which will be paid from the Fund for the benefits relating to service up to 31 March 2013 and we do this for all current members and their possible dependants.
- 3.2. We then discount these projected cashflows using the discount rate to get a single figure for the value of the past service liabilities. This figure is the amount of money which, if invested now, would be sufficient to make these payments in future provided that the future investment return was equal to at least the discount rate used.
- 3.3. Various assumptions are needed for the above calculations and these are summarised in Section 4. The financial assumptions such as future inflation and the discount rate are based on smoothed market indicators from around the valuation date, specifically over the six month period from 1 January 2013 to 30 June 2013.
- 3.4. The market value of the assets at 31 March 2013 is then adjusted to also be smoothed over the same six month period so that a consistent comparison can be made with the liabilities. If the smoothed assets are greater than the past service liabilities, there is a surplus; if not, there is a deficit.
- 3.5. Using the same assumptions and a similar methodology we can also calculate the value of the liabilities expected to build up in the future after 31 March 2013 and we do this for each active member. This is then divided by the projected payroll to get a cost of future benefits expressed as a percentage of payroll. After deducting expected employee contributions, this is known as the future service cost and represents the employers' share of the cost of future benefits.

#### **Multiple Calculations**

- 3.6. As part of the valuation, we are required to calculate results on an overall Fund level but also for the individual employers.
- 3.7. For the Fund's future service cost, we consider the benefits accruing in the single year following the valuation date.
- 3.8. This is known as the Projected Unit Method and results in a stable, long-term contribution rate over time if the assumptions adopted are borne out in practice and there is a steady flow of new entrants to the Fund. If the admission of new entrants is such that the average age of the membership profile increases then the contribution rate calculated at future valuations would be expected to increase.

- 3.9. At individual employer level we use the Projected Unit Method for employers who still admit new employees into the Fund. For employers who do not, or do not appear to, allow new employees to join the Fund, we use a method known as the Attained Age Method which assesses the cost of future benefit accrual over all future years rather than just over the next year. This method generally produces a higher level of employer contribution than the Projected Unit Method but, for these closed employers, it should result in less revision in the future.
- 3.10. For closed limited-term employers such as some Transferee Admission Bodies, a modified version of the Projected Unit Method with a control period equal to the remaining term of the contract may be used and this usually gives results between the Projected Unit Method and the Attained Age Method.
- 3.11. The amounts that the employer then pays are a combination of the future service cost described above and any adjustments for the past service surplus or deficit. If there is a deficit, this adjustment will be specified as additional contribution expressed as either a percentage of pay or as a cash amount to be paid in each year.
- 3.12. The deficit recovery period for each employer will depend upon the significance of the surplus or deficit relative to that employer's liabilities, the covenant of the individual employer and any limited period of participation in the Fund, and the implications in terms of stability of future levels of employers' contribution.
- 3.13. At the 2013 valuation, a maximum deficit recovery period of 20 years is used for all employers. We have used shorter recovery periods where affordable. This will provide a buffer for future adverse experience and reduce the interest cost paid by employers. For Transferee Admission Bodies the deficit recovery period is set equal to the future working life of current employees or the remaining contract period, whichever is the shorter.
- 3.14. Where the above implied contribution rate was judged to be significantly higher than the current rate, if appropriate, rates will be increased gradually so that they are expected to be in line with the full recalculated rate within 3 years.

## Funding Strategy

- 3.15. Regulation 36 of the Local Government Pension Scheme Administration (Regulations) 2008 states that the actuary must have regard to:
  - The existing and prospective liabilities of the Fund arising from circumstances common to all those bodies;
  - The desirability of maintaining as nearly a common a rate of contribution as possible; and
  - The current version of the Administering Authority's Funding Strategy Statement

- 3.16. The Funding Strategy Statement sets out how employers' liabilities are best met going forward. In particular, it states that employer contribution rates should be held as near to constant as possible whilst having regard to the liabilities and with a view to funding prudently over the long term.
- 3.17. We can confirm that, in our view, the methods and assumptions adopted meet this requirement.

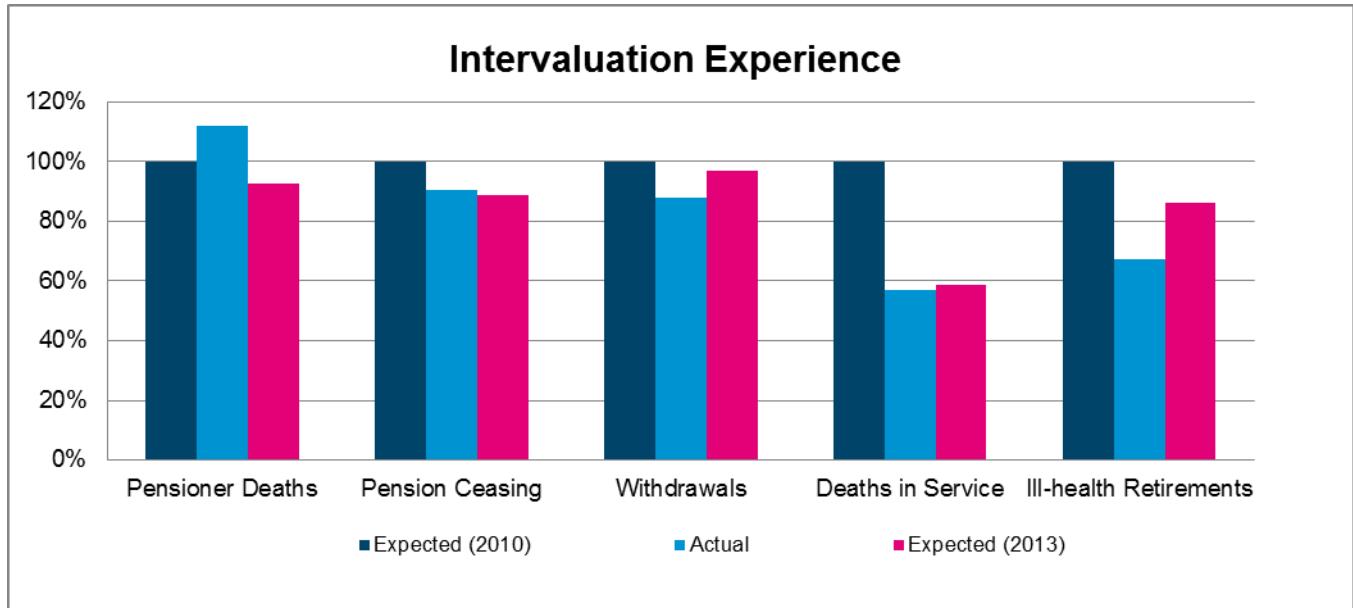
## 4. Valuation Assumptions

- 4.1. As mentioned in the previous section, various assumptions are needed for this valuation.
- 4.2. The principal assumptions are:
  - The discount rate - this is based on the expected investment return from the Fund's assets.
  - Pension increases and deferred revaluation - these are set by the Pension Increase Order which is laid by the Government each year and expected to be linked to the Consumer Prices Index. Benefits earned by active members after 1 April 2014 will also be linked to the Pension Increase Order.
  - Salary increases - active members' benefits for service before 31 March 2014 will continue to be linked to their final salary.
  - Current and future rates of mortality - over the last decade life expectancies have increased more quickly than most predictions so it is important that any assumptions made are as accurate as possible.
- 4.3. The assumptions used for this valuation are based on the expected long-term cost of providing the benefits and we believe that these are suitable for setting the contribution amounts from employers. If an employer leaves the Fund, a different set of assumptions may apply to allow for the crystallisation of their funding obligations. Note that the funding assumptions are also not the same as those that would be used for statutory accounting purposes in employers' accounts.
- 4.4. The assumptions and the rationale for them were discussed in our paper to the Administering Authority of 22 October 2013. The final assumptions have been adopted following discussion with the Administering Authority and are as set out in Appendix 2. We confirm that we believe that these are appropriate for the purposes of this valuation.
- 4.5. A comparison of the actual financial experience with the assumptions adopted at the previous valuation is summarised below:

Intevaluation Experience	Actual	Expected
<b>Investment Return</b>	8.5% pa	6.6% pa
<b>Pay Increases**</b>	2.5% pa	3.5% pa
<b>Pension Increases</b>	3.5% pa	3.0% pa

\*\* includes short term overlay

4.6. 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 2010 is shown in the graph below. The graph also shows how the assumptions adopted for this valuation would have compared with those adopted at 2010.



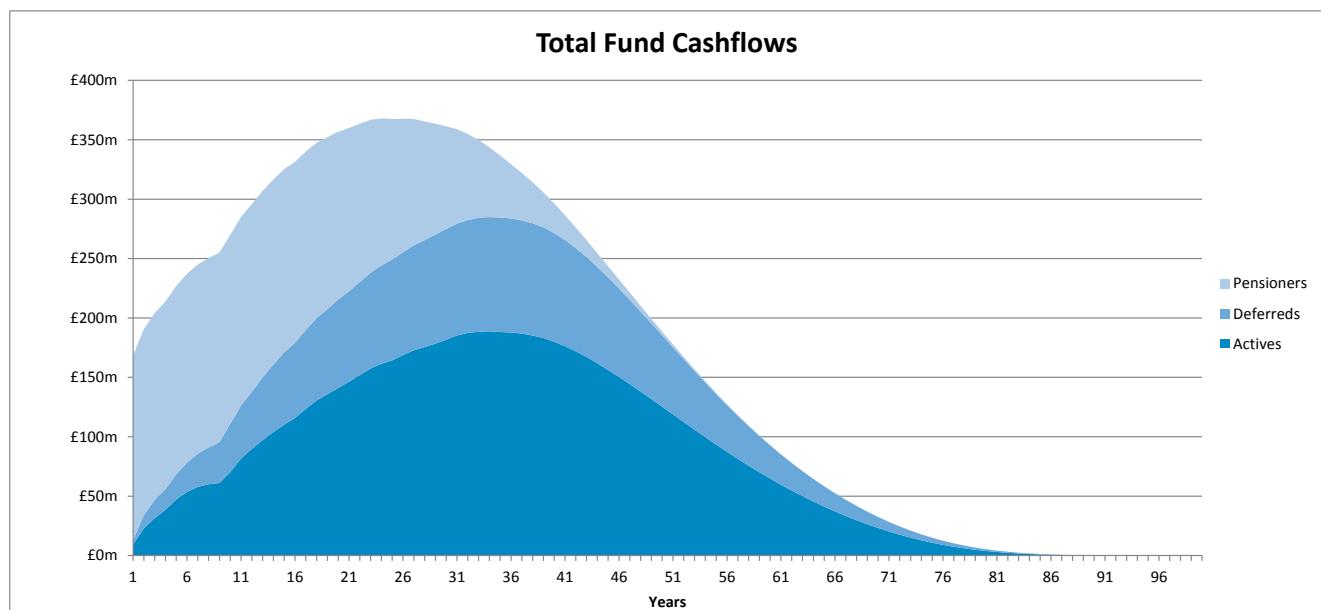
## 5. Valuation Results

### Previous Valuation

- 5.1. The last formal actuarial valuation of the Fund was carried out as at 31 March 2010 by Barnett Waddingham LLP and the results of that valuation were set out in the formal valuation report dated March 2011.
- 5.2. The results of the previous valuation indicated that the assets of the Fund represented 77% of the accrued liabilities of the Fund. The average employer contribution was calculated to be 20.8% of payroll which assumed that the past service funding level would be restored over a period of 20 years.

### Projected Cashflows

- 5.3. As mentioned above, the first stage is to project the expected cashflows in relation to past service, which can be charted as follows:



### Past Service Funding Position and Contribution Rates

- 5.4. The following table sets out the valuation results for the Fund as a whole. We show:
  - The past service funding position
  - The required average ongoing employer contribution rate for future service benefits
  - The total employer contribution rate required to restore the funding position to 100% over the agreed 20 year period following the valuation date.

<b>Past Service Funding Position</b>		<b>31 March 2013</b>
<b>£000's</b>		
<b>Asset Value</b>		<b>3,785,838</b>
<b>Past Service Liabilities</b>		
Active Members		1,570,899
Deferred Members		807,807
Pensioner Members		2,191,230
<b>Total</b>		<b>4,569,936</b>
<b>Surplus/(Deficit)</b>		<b>(784,098)</b>
<b>Funding Level</b>		<b>83%</b>
<b>Employer Contribution Rates</b>		<b>% of Pensionable Pay</b>
Future Service Cost		13.7%
Deficit Recovery over 20 years		6.3%
<b>Total</b>		<b>20.0%</b>

- 5.5. As we see, the funding level was 83% and the average required employer contribution to restore the funding position to 100% over the next 20 years is 20.0% of pensionable pay.
- 5.6. The contributions payable by each employer are set out in Appendix 4. These 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.

## Sensitivity Analysis

- 5.7. It is important to understand that these results indicate the expected cost of providing the benefits using the chosen method and assumptions. The actual cost of providing the benefits will depend on the future experience.
- 5.8. In order to illustrate this, a number of calculations have been carried out to highlight the sensitivity of the funding position to the assumptions adopted focusing on the assumptions to which the funding position is most sensitive, as shown below:

Assumption change	Effect on Deficit
Decreasing the discount rate by 0.5% per annum	increases by £380m
Increasing the CPI assumption by 0.5% per annum	increases by £249m
Increasing the long-term rate of salary increase by 0.5% per annum	increases by £41m
Increasing the long-term rate of improvement used in the mortality projection from 1.5% to 1.75% per annum	increases by £40m

## Projected Future Results

- 5.9. The progression of the funding level over time is influenced by a large number of factors including any changes in membership, the investment return achieved and the contributions paid.
- 5.10. We estimate that 3 years after the valuation date (i.e. at the next valuation) the funding position on the same basis will be 87%. This allows for contributions to be paid as certified and assumes that investment returns and other experience over the next 3 years are in line with the assumptions described above.

## Neutral Estimate

- 5.11. We are also required to consider whether the assumptions used are neutral, that is “not deliberately either optimistic or pessimistic and does not incorporate adjustments to reflect the desired outcome”.
- 5.12. Other than the discount rate, we consider all the assumptions used to be neutral.
- 5.13. We would consider a neutral discount rate to be 6.5% per annum rather than 6.0% per annum. The higher discount rate results from removing some prudence from the equity return assumption. As a consequence we expect that the future returns from the Fund’s investment strategy will be higher than the valuation discount rate and so we believe that the contributions set for this valuation are more likely to be sufficient to meet the cost of providing the benefits than not.

## Valuation Reconciliation

- 5.14. The following table sets out the principal reasons for the change in the funding position since the last valuation:

<b>Change in Past Service Position</b>		<b>£(000)</b>	<b>£(000)</b>
<b>Surplus(Deficit) at 31 March 2010</b>		<b>(842,595)</b>	
Benefits Accrued		(472,693)	
Early Retirements		(28,204)	
Contributions Paid		<u>657,438</u>	
<b>Deficit Funded (Use of Surplus)</b>		<b>156,541</b>	
Interest Cost		(156,778)	
Asset Gain/Loss		297,425	
Change in Market Conditions		<u>(219,194)</u>	
<b>Financial Gain(Loss)</b>		<b>(78,547)</b>	
Salary Increases		43,161	
Pension Increases		(37,302)	
Membership Movements		<u>(14,016)</u>	
<b>Experience</b>		<b>(8,157)</b>	
<b>Change in Assumptions</b>		<b>(11,340)</b>	
<b>Surplus(Deficit) at 31 March 2013</b>		<b>(784,098)</b>	

5.15. As we can see, the main reason for the decrease in deficit is the deficit contribution payments that have been made to the Fund, together with the higher than expected return received on investments.

## 6. Risk and Uncertainty

- 6.1. There are many factors that affect the financial position of the Fund, in particular:
- 6.2. Employer covenant risk – there is a risk to the Fund that any of the employing bodies may be unable to pay contributions or meet any cessation deficits as they fall due.
- 6.3. The Fund should monitor the strength of each employer in the Fund over time, so that any sudden changes in an employer's position can be mitigated.
- 6.4. Investment risk - allowance is made in the assumptions for the expected long-term performance of asset classes such as equities. There is a risk that these returns will not be achieved in practice which may result in further contributions being required. Further, the value of the Fund's assets may not move in line with the Fund's liabilities – mainly because the Fund invests in volatile assets whose value might fall or rise less than expected.
- 6.5. The sensitivity of the valuation results to changes in the investment return assumption is shown in 5.8 above. The Fund should regularly review the investment strategy to ensure the risks being taken are understood and that those risks are being appropriately managed.
- 6.6. Inflation - in projecting the expected future benefit payments, we make assumptions regarding future price inflation. There is a risk that the actual rate of inflation will be higher than assumed which will increase the cost of providing the benefits. This would result in additional contributions being required and a deterioration in the funding position unless investment returns are similarly higher than expected.
- 6.7. The sensitivity of the results to the choice of inflation assumptions is also shown above.
- 6.8. Mortality - it is not possible to predict with any certainty how long members of the Fund will live, and if members live longer than expected, additional contributions will be required and the Fund's funding position will deteriorate.
- 6.9. The sensitivity of the results to the choice of mortality assumptions is also shown above. The Fund should review their mortality assumptions at each valuation, taking into account all available evidence, to ensure they remain appropriate for the Fund.
- 6.10. Member options - certain benefit options may be exercised by members without the consent of the Fund or the Employer. For example, exchanging pension for cash at retirement or taking a transfer value. The value of the cash benefit is generally expected to be less than the value of the pension exchanged so the funding position would only deteriorate if fewer members than expected took this option. Individual transfer values can be higher or lower than the value of the valuation liabilities, depending on the particular member and market conditions.

6.11. Legislative changes – there are a number of legislative risks to the Fund and the LGPS in general, including:

- All benefits relating to membership after 31 March 2014 will be linked to the individual's State Pension Age and the Chancellor of the Exchequer's 2013 Autumn Statement outlined plans to increase this for some individuals. This valuation is based on the current legislation so if these plans are enacted, some members will find the value of their future benefits reduced and this would be expected to reduce the cost of benefits.
- Contracting-out of the State Second Pension is due to end in 2016 and it is not yet clear what the effect on the LGPS will be.
- The potential effects of GMP equalisation between males and females, if implemented, are not yet known.
- As part of the changes to the LGPS from 1 April 2014, a cost control mechanism has been implemented so that if the future cost turns out to be higher or lower than expected when the reforms were made, a review of the benefits may be triggered.
- If the LGPS was to be discontinued in its current form it is not known what would happen to members' benefits.
- More generally, as a statutory scheme the benefits provided by the LGPS or the structure of the scheme could be changed by the Government.

## Appendix 1 Valuation Data

A1.1. A summary of the membership records submitted for the valuation is as follows.

Active Members		Actual Pensionable Pay				Average		This Valuation	
	Number	£ (000)			£		Average Age	Average Retirement Age	
	2013	2010	2013	2010	2013	2010			
Males	9,398	9,968	228,471	245,204	24,311	24,599	45.7	63.3	
Females	33,272	33,355	486,036	489,143	14,608	14,665	45.7	63.4	
<b>Total</b>	<b>42,670</b>	<b>43,323</b>	<b>714,506</b>	<b>734,347</b>	<b>16,745</b>	<b>16,951</b>	<b>45.7</b>	<b>63.4</b>	
Deferred Pensioners		Annual Pensions				Average		This Valuation	
(including "undecideds")	Number		£ (000)			£		Average	
	2013	2010	2013	2010	2013	2010	Average Age	Average Retirement Age	
Males	10,928	9,534	21,588	17,854	1,975	1,873	44.5	62.4	
Females	30,903	26,669	35,307	25,000	1,143	937	45.6	62.8	
<b>Total</b>	<b>41,831</b>	<b>36,203</b>	<b>56,896</b>	<b>42,854</b>	<b>1,360</b>	<b>1,184</b>	<b>45.3</b>	<b>62.6</b>	
Pensioners		Annual Pensions				Average		This Valuation	
	Number		£ (000)			£		Average Age	
	2013	2010	2013	2010	2013	2010			
Males	11,076	9,932	83,631	68,522	7,551	6,899		71.2	
Females	17,912	14,741	59,594	43,992	3,327	2,984		70.3	
Dependants	4,639	4,415	12,781	11,183	2,755	2,533		73.4	
<b>Total</b>	<b>33,627</b>	<b>29,088</b>	<b>156,006</b>	<b>123,697</b>	<b>4,639</b>	<b>4,253</b>		<b>71.0</b>	

### Notes

A1.2. The numbers relate to the number of records and so will include members in receipt of, or potentially in receipt of, more than one benefit.

A1.3. Annual pensions are funded items only and include pension increases up to and including the 2013 Pension Increase Order.

A1.4. Pensionable pay is actual earnings.

A1.5. A summary of the assets held by the Fund at the valuation date and the revenue account for the three years preceding the valuation date is as shown below.

Revenue Accounts	Year to	March 2013	March 2012	March 2011	TOTAL
		£ (000)	£ (000)	£ (000)	£ (000)
Expenditure	Retirement Pensions	150,713	136,256	128,177	415,146
	Retirement Lump Sums	38,553	47,728	35,422	121,703
	Death Benefits	3,197	3,912	3,424	10,533
	Leavers Benefits	7,591	8,088	10,619	26,298
	Expenses	2,922	2,956	2,423	8,301
	Other Expenditure	-	-	445	445
Total		202,976	198,940	180,510	582,426
Non-investment Income	Employees Ctns	45,431	46,720	48,866	141,017
	Employers Ctns	168,282	167,317	180,822	516,421
	Transfer Values	8,840	11,561	13,929	34,330
	Other Income	-	-	-	-
Total		222,553	225,598	243,617	691,768
New Money for Investment		19,577	26,658	63,107	109,342
Investment Income		58,341	62,450	50,034	170,825
<b>Fund Value</b>		<b>£ (000)</b>	<b>£ (000)</b>	<b>£ (000)</b>	<b>£ (000)</b>
Assets at Start of Year		3,310,588	3,202,442	2,885,463	2,885,463
Cashflow		77,918	89,108	113,141	280,167
Change in Value		424,192	19,038	203,838	647,068
Assets at End of Year		3,812,698	3,310,588	3,202,442	3,812,698
<b>Annual Returns</b>					
Approx Rate of Return (per annum)		14.5%	2.5%	8.7%	8.5%

## Appendix 2 Actuarial Assumptions

A2.1. A summary of the assumptions adopted in the valuation are set out below.

Future Assumed Returns at 2013		Risk Adjusted Discount Rate Weighting
Equities	6.9% per annum	73%
Gilts	3.3% per annum	13%
Corporate bonds	3.9% per annum	6%
Property	6.0% per annum	4%
Cash plus	6.1% per annum	2%
Cash	3.1% per annum	2%
Expense allowance	0.1% per annum	
Financial Assumptions		2013
		2010
Discount Rate	6.0% per annum	6.6% per annum
Retail Price Inflation (RPI)	3.5% per annum	3.5% per annum
Consumer Price Inflation (CPI)	2.7% per annum	3.0% per annum
Pension and Deferred Pension Increases	2.7% per annum	3.0% per annum
Short Term Pay Increases	In line with the CPI assumption for the 2 years to 31 March 2015	Pay freeze for those earning over £21k for the 2 years to 31 March 2012
Long Term Pay Increases	4.5% per annum	5.0% per annum

Statistical Assumptions		2013	2010
<b>Post Retirement Mortality</b>			
<b>Current Mortality</b>	S1PA tables	90% of the S1PA Heavy tables	
<b>Mortality Projection</b>	2012 CMI Model with a long term rate of improvement of 1.5% per annum	CMI Medium Cohort with a 1% per annum underpin	
<b>Retirement Ages</b>	Each member retires at their weighted average "tranche retirement age", i.e. for each tranche of benefit, the earliest age they could retire with unreduced benefits	For each tranche of benefit, active members retire 1 year later than entitled to retire and receive unreduced benefits. Deferred members retire at the earliest age they can receive unreduced benefits	

Statistical Assumptions	2013	2010
	<p>If the member is over this retirement age, then it is assumed they will retire at their oldest tranche retirement age. If over the oldest tranche retirement age, the member is assumed to have a 1/3 chance of retiring in each of the next 3 years, and it is assumed all members will be retired by age 75.</p>	<p>Active and deferred members over these respective ages are assumed to retire immediately</p>
<b>Proportion Married</b>	<p>There is an 80%/70% chance that male/female members will, at retirement or earlier death, have a dependant who is eligible for death benefits</p>	<p>90% of members are assumed to be married or have an eligible dependant at retirement or earlier death</p>
<b>Partner Age Difference</b>	<p>Males are 3 years older than their spouse and Females are 3 years younger than their spouse</p>	<p>Males are 3 years older than their spouse and Females are 3 years younger than their spouse</p>
<b>Ill-health tiers</b>	<p>50% of ill-health retirements will be eligible for benefits based on full prospective service and 50% will qualify for a service enhancement of 25% of prospective service</p>	<p>50% of ill-health retirements will be eligible for benefits based on full prospective service and 50% will qualify for a service enhancement of 25% of prospective service</p>
<b>Commutation</b>	<p>It is assumed that members at retirement will commute pension to provide a lump sum of 50% of the maximum allowed under HMRC rules and this will be at a rate of £12 lump sum of £1 of pension</p>	<p>It is assumed that members at retirement will commute pension to provide a lump sum of 50% of the maximum allowed under HMRC rules and this will be at a rate of £12 lump sum of £1 of pension</p>
<b>50/50 Scheme Allowance</b>	None	n/a
<b>Other Statistical Assumptions</b>	<p>Same as used by Government Actuary's Department when LGPS reforms were designed and based on analysis of incidence of death, retirement and withdrawal for Local Authority Funds</p>	<p>Based on our analysis of the incidence of pre-retirement death, retirement and withdrawal of our Local Authority client funds.</p>
	Sample rates shown below	

Age	Incidence per 1000 active members per annum								
	Death		III Health Retirement		Withdrawal		Salary Scales		
	Males	Females	Males	Females	Males	Females	Males	Females	
25	0.1	0.1	0.1	0.1	122.0	144.5	100	100	
30	0.2	0.1	0.2	0.1	104.4	122.4	102	101	
35	0.3	0.2	0.3	0.3	89.4	103.6	111	105	
40	0.5	0.3	0.6	0.5	76.5	87.7	117	108	
45	0.8	0.5	1.1	0.8	65.5	74.3	121	110	
50	1.3	0.8	2.2	1.6	56.0	62.9	124	110	
55	2.1	1.3	4.1	2.9	48.0	53.3	127	110	
60	3.4	2.0	7.8	5.3	41.0	45.1	127	110	
65	5.4	3.0	14.8	9.8	35.1	38.2	127	110	

## Appendix 3 Employer Data as at 31 March 2013

A3.1. Where employers have fewer than 5 members in any category the membership details have been omitted for privacy reasons.

Employer Membership Data		Active Members			Deferred Members			Pensioner Members		
Code	Employer	Number	Actual Pay	Average Age	Number	Deferred Pensions	Average Age	Number	Pensions in Payment	Average Age
1	Kent County Council	-	-	-	2,357	£3,574,047	52.4	8,551	£33,037,095	77.3
2	Ashford Borough Council	349	£9,298,566	45.8	399	£925,302	46.5	516	£3,685,524	72.1
3	Canterbury City Council	401	£9,709,989	46.1	659	£1,386,645	46.9	898	£5,154,613	71.6
4	Dartford Borough Council	244	£6,469,884	46.5	352	£871,502	47.3	555	£3,548,280	71.5
5	Dover District Council	226	£6,679,240	47.9	313	£1,017,774	48.6	689	£4,398,769	72.0
6	Gillingham Borough Council	-	-	-	112	£235,062	52.4	323	£1,542,673	74.4
7	Gravesham Borough Council	429	£10,470,093	47.3	466	£885,485	45.2	628	£3,701,856	71.4
8	Maidstone Borough Council	403	£9,657,418	46.0	548	£1,089,181	46.4	800	£4,216,794	72.5
9	Rochester-Upon-Medway City Council	-	-	-	135	£239,825	50.6	415	£2,016,396	76.0
10	Sevenoaks District Council	326	£8,691,848	46.6	390	£896,911	46.6	577	£3,412,187	72.3
11	Shepway District Council	293	£7,320,117	43.8	420	£1,192,039	45.7	589	£3,955,140	72.0
12	Swale Borough Council	272	£7,310,089	44.5	294	£767,619	47.4	559	£3,310,882	72.9
13	Thanet District Council	341	£9,163,029	47.3	498	£1,127,757	46.4	897	£5,531,449	73.4
14	Tonbridge & Malling Borough Council	360	£8,091,552	45.3	352	£699,966	44.8	501	£3,440,212	72.4
15	Tunbridge Wells Borough Council	303	£8,377,092	44.3	472	£1,319,693	46.5	521	£3,401,576	73.1
16	Medway Council	4,835	£73,645,243	45.4	4,390	£5,297,653	43.8	1,827	£7,956,261	65.4
20	Dartford Tunnel Joint Committee	-	-	-	2	private	private	43	£108,861	79.0
26	South East Regional Examinations Board	-	-	-	8	£13,421	53.7	15	£114,711	79.9
27	Romney Marsh Level Internal Drainage Board	4	private	private	-	-	-	2	private	private
28	Lordswood Leisure Centre	-	-	-	1	private	private	-	-	-
29	Fairmeadow Hostel, Maidstone	-	-	-	-	-	-	1	private	private
31	Faversham Town Council	2	private	private	3	private	private	2	private	private
34	Darenth Parish Council	2	private	private	-	-	-	-	-	-
37	Judd School	-	-	-	-	-	-	1	private	private
39	Sevenoaks School	77	£1,727,507	53.1	42	£60,252	49.8	87	£298,955	71.1
40	Cranbrook School	-	-	-	44	£39,990	49.3	53	£126,311	71.0
41	Medway Upper Internal Drainage Board	5	£115,167	43.0	9	£26,464	46.6	13	£85,010	75.4
42	Medway Lower Internal Drainage Board	7	£165,815	47.6	6	£18,052	47.9	10	£71,343	76.2
44	Walland Marsh Level Internal Drainage Board	-	-	-	-	-	-	1	private	private
45	Denge & Southbrooks Internal Drainage Board	-	-	-	-	-	-	1	private	private
49	Stone Parish Council	7	£130,369	44.7	1	private	private	5	£23,486	71.1
50	Sevenoaks Town Council	3	private	private	12	£17,825	48.5	26	£99,546	67.9
52	Mid Kent Water Company	-	-	-	-	-	-	8	£105,103	73.7
53	Kent University	1	private	private	1	private	private	12	£81,173	73.6
54	Kent Probation Committee	386	£9,962,849	47.2	238	£494,479	47.9	401	£2,705,632	68.9

Employer Membership Data		Active Members			Deferred Members			Pensioner Members		
Code	Employer	Number	Actual Pay	Average Age	Number	Deferred Pensions	Average Age	Number	Pensions in Payment	Average Age
57	Southborough Town Council	9	£154,167	51.8	3	private	private	8	£26,921	77.4
58	Medway Joint Crematorium Committee	1	private	private	3	private	private	5	£25,157	72.1
59	Rochester Bridge Trust	7	£208,878	43.5	-	-	-	4	private	private
60	Kent Valuation Panel	-	-	-	1	private	private	7	£61,159	71.7
62	Edenbridge Town Council	10	£196,698	50.4	7	£9,458	50.1	11	£32,090	69.6
63	Thanet Joint Computer Committee	-	-	-	2	private	private	8	£47,710	77.3
64	Folkestone & District Water Services	-	-	-	-	-	-	6	£11,917	85.0
67	Kent Magistrates Courts Committee	-	-	-	144	£409,345	49.1	188	£1,005,222	73.0
68	Hollywood Manor Home	-	-	-	1	private	private	9	£37,576	74.6
69	Canterbury Christ Church University College	-	-	-	129	£124,232	47.4	83	£247,829	70.4
70	Caldecott Community	31	£990,449	44.8	195	£458,204	43.4	60	£216,862	66.5
71	Swanley Town Council	25	£402,960	52.9	20	£61,086	46.2	17	£107,716	70.0
72	Kent & Essex Sea Fisheries Committee	13	£344,656	39.7	10	£6,308	41.7	5	£39,008	68.8
73	St Vincents School, Tankerton	-	-	-	-	-	-	1	private	private
74	St Vincents School, Dartford	-	-	-	1	private	private	7	£20,657	79.0
75	Knotley Hall Approved School	-	-	-	-	-	-	1	private	private
77	Canterbury & Rochester Diocese	-	-	-	-	-	-	1	private	private
79	Charter Trustees of Folkstone	-	-	-	-	-	-	2	private	private
81	West Kent Water Company	-	-	-	-	-	-	1	private	private
82	Herne Bay Youth Centre	-	-	-	-	-	-	1	private	private
84	Canterbury Archaeological Trust	1	private	private	2	private	private	1	private	private
85	Swanscombe & Greenhithe Town Council	9	£144,337	44.3	16	£13,603	47.3	7	£31,544	72.0
86	Tenterden Town Council	5	£94,247	45.9	3	private	private	9	£5,773	69.8
88	Kent College, Canterbury	1	private	private	1	private	private	6	£20,257	79.7
89	Kent Music School	-	-	-	24	£40,085	52.0	38	£112,857	70.9
90	South East Regional Examinations Board	-	-	-	2	private	private	7	£18,963	71.6
91	Kent College, Pembury	-	-	-	-	-	-	2	private	private
92	Hythe Town Council	3	private	private	1	private	private	2	private	private
93	River Stour Internal Drainage Board	4	private	private	-	-	-	1	private	private
94	Tourism South East	1	private	private	28	£72,104	50.3	18	£118,438	70.1
96	Westerham Parish Council	4	private	private	2	private	private	3	private	private
97	Fleming House Probation Hostel	-	-	-	-	-	-	2	private	private
98	Bearsted Parochial Church Council	-	-	-	-	-	-	1	private	private
99	Sandwich Town Council	9	£128,471	48.6	6	£12,715	53.7	6	£11,523	84.4
100	Ditton Parish Council	8	£139,023	48.8	3	private	private	3	private	private
101	Maplesden Noakes School	-	-	-	35	£35,349	48.7	15	£31,786	66.9
102	Wilmington Boys Grammar School	-	-	-	15	£11,897	47.9	10	£47,156	71.1
103	Cornwallis School	-	-	-	22	£21,493	45.1	15	£65,436	64.8
104	Kent Institute of Art and Design	-	-	-	92	£140,921	46.2	84	£348,837	70.3
105	Kent Community Housing Trust	-	-	-	55	£99,569	52.8	109	£294,016	69.8

Employer Membership Data		Active Members			Deferred Members			Pensioner Members		
Code	Employer	Number	Actual Pay	Average Age	Number	Deferred Pensions	Average Age	Number	Pensions in Payment	Average Age
106	Dartford Boys Grammar School	-	-	-	8	£2,711	47.9	7	£31,378	58.9
107	Southlands College	-	-	-	43	£27,979	44.2	14	£39,711	72.1
108	St Georges School (Gravesend)	-	-	-	22	£20,837	46.3	25	£84,048	68.5
109	Mhs Homes	92	£2,307,074	51.1	226	£409,655	45.1	186	£1,136,729	68.1
110	West Kent Housing Association	162	£4,564,474	45.2	160	£398,669	46.1	100	£489,053	69.0
111	Wilmington Girls Grammar School	-	-	-	14	£8,338	45.8	10	£18,885	68.5
112	Amicus Horizon	-	-	-	27	£113,335	51.6	83	£409,226	73.9
113	Homewood School	-	-	-	67	£42,351	48.3	21	£67,280	67.8
114	Tonbridge and Malling Housing Assocation	-	-	-	40	£104,496	50.4	41	£268,055	70.0
115	Thamesview School	42	£669,200	43.7	47	£35,393	45.9	22	£47,620	65.7
117	Firmstart Medway	-	-	-	-	-	-	1	private	private
118	Horton Kirby Parish Council	1	private	private	-	-	-	-	-	-
119	Dartford Girls Grammar School for Girls	46	£631,404	47.2	26	£23,642	45.8	16	£44,686	67.9
120	Aylesford School	29	£405,704	43.7	25	£11,907	34.7	17	£50,544	69.3
121	Oldborough Manor School	-	-	-	9	£5,359	45.5	8	£17,297	67.2
122	Senacre School	-	-	-	3	private	private	4	private	private
123	Snodland C.E.P. School	37	£296,099	37.5	34	£16,179	42.7	9	£7,329	68.2
124	Wrotham School	32	£458,844	49.2	30	£8,381	47.8	4	private	private
125	Simon Langton Boys	40	£617,319	44.4	30	£19,078	41.3	16	£41,630	66.4
126	Rainham Mark Grammar School	-	-	-	19	£5,738	41.0	8	£29,985	66.7
127	High Weald Housing Assocation	-	-	-	40	£123,945	47.6	43	£178,489	71.4
128	Minster College	-	-	-	47	£24,084	41.2	10	£23,991	71.6
129	Fulston Manor School	-	-	-	36	£18,191	44.2	18	£25,941	71.7
130	Oakwood Park Grammar School	-	-	-	1	private	private	2	private	private
131	Robert Napier School	-	-	-	34	£28,277	48.4	14	£24,754	69.3
132	Broadstairs Town Council	-	-	-	1	private	private	3	private	private
133	The Skinners School	15	£344,575	49.8	7	£7,866	49.9	12	£42,491	71.2
134	Angley School	-	-	-	76	£50,968	45.0	30	£55,922	66.3
135	Sir Roger Manwood School	-	-	-	20	£11,325	48.1	32	£78,597	69.4
136	Sandown Court	-	-	-	5	£5,001	51.8	5	£8,628	73.2
137	Chatham Girls Grammar School	-	-	-	10	£4,452	44.8	13	£27,374	70.5
138	Borough Green Primary School	41	£346,249	45.4	27	£8,489	44.1	7	£12,750	72.2
139	Meopham School	1	private	private	30	£32,918	48.3	15	£37,814	66.0
140	Bradbourne School	-	-	-	21	£8,308	46.7	15	£24,299	63.7
141	Archbishops Aided School	34	£460,130	48.1	34	£18,933	41.9	12	£37,347	67.3
142	Canterbury High School	-	-	-	12	£9,519	47.6	6	£12,957	73.0
143	Holy Trinity School (Gravesend)	50	£441,268	44.9	27	£15,877	46.2	4	private	private
144	Malling School	37	£434,353	48.0	35	£24,754	45.6	13	£30,240	60.4
145	St Simon Stock Catholic School	33	£483,930	47.4	52	£34,630	47.4	16	£40,368	71.3
146	Hugh Christie School	27	£381,220	48.9	24	£16,639	49.1	14	£23,268	67.9
147	Folkestone School For Girls	-	-	-	32	£24,887	46.9	15	£33,053	68.9

Employer Membership Data		Active Members			Deferred Members			Pensioner Members		
Code	Employer	Number	Actual Pay	Average Age	Number	Deferred Pensions	Average Age	Number	Pensions in Payment	Average Age
148	Mascalls School	-	-	-	39	£22,416	43.6	21	£67,448	68.4
149	St Gregory's Catholic Comprehensive School	64	£883,758	50.0	48	£37,806	45.1	15	£44,219	64.1
150	Wildernesse School	-	-	-	18	£19,890	44.4	9	£32,440	69.0
151	Westlands School	-	-	-	36	£22,897	44.8	14	£33,436	63.0
152	St John Fisher RC School	-	-	-	4	private	private	5	£8,695	74.9
153	Charles Dickens Grammar	75	£891,847	49.1	39	£21,847	46.8	18	£27,834	63.5
154	Roseacre Junior School	17	£164,465	51.8	3	private	private	3	private	private
155	Sutton-At-Hone School	18	£132,371	46.5	22	£5,921	51.1	4	private	private
156	St Edmund RC Comprehensive	25	£392,065	42.1	29	£13,169	41.3	19	£51,934	66.8
157	Southfields School	-	-	-	1	private	private	11	£38,646	69.8
158	Cheyne Middle School	-	-	-	12	£9,068	48.7	10	£25,191	67.2
159	Barton Court Grammar School	-	-	-	33	£19,347	42.3	5	£21,806	68.0
160	Tonbridge Girls Grammar School	-	-	-	14	£15,748	49.2	12	£43,423	67.9
161	Rochester Girls Grammar School	-	-	-	18	£15,490	47.6	8	£22,323	69.4
162	St Anselm RC Comprehensive	51	£665,319	45.2	68	£40,496	44.7	24	£75,300	67.1
163	St Georges School (Broadstairs)	51	£675,578	46.0	47	£54,604	42.3	21	£39,795	66.3
164	Herne Bay High School	-	-	-	34	£13,521	43.4	23	£58,241	67.4
165	Queen Elizabeth School	-	-	-	18	£7,551	45.4	9	£8,503	73.2
166	Hillview Girls School	-	-	-	46	£32,245	48.5	14	£26,364	67.5
167	Thomas Aveling School	-	-	-	22	£16,122	44.2	8	£16,447	67.6
168	Montgomery GM School	-	-	-	13	£14,530	49.8	8	£18,985	68.8
169	Holy Family RC Primary	8	£55,020	44.7	-	-	-	2	private	private
170	Herne Bay Junior School	31	£281,562	49.8	6	£2,569	36.5	3	private	private
171	Ditton CE Junior School	15	£73,661	47.3	9	£3,700	47.9	4	private	private
172	St Francis RC Primary School	-	-	-	11	£2,945	45.6	2	private	private
173	Allington Primary School	-	-	-	7	£1,189	43.3	1	private	private
174	St Botolph's C of E Primary School	22	£156,665	43.7	4	private	private	2	private	private
175	Chaucer School	42	£585,277	48.8	62	£29,804	43.6	26	£70,038	63.1
176	Newington Junior School	-	-	-	20	£13,999	47.8	4	private	private
177	New Brompton College	-	-	-	14	£6,830	46.0	7	£15,484	68.4
178	Ditton Infant School	-	-	-	5	£900	47.7	1	private	private
179	Holy Trinity C Of E Primary - Dartford	31	£299,694	43.8	9	£4,094	49.5	4	private	private
180	St Bartholomew RCP School	12	£127,317	51.7	7	£2,007	47.7	3	private	private
181	Northfleet School For Boys	52	£702,125	45.3	57	£62,880	45.1	16	£38,287	68.3
182	Hayesbrook School	-	-	-	24	£12,335	44.7	6	£9,438	66.6
183	Horton Kirby CP	28	£173,348	46.8	16	£5,153	47.3	2	private	private
184	Stella Maris R.C.P.	23	£214,208	44.7	14	£7,022	42.1	4	private	private
185	The Howard School	51	£700,315	44.2	34	£37,284	45.3	16	£47,401	69.6
186	Pent Valley Secondary School	69	£946,066	43.2	81	£66,993	41.4	33	£65,215	61.6
187	Dover Boys Grammar School	32	£455,306	47.1	25	£18,363	44.6	7	£18,906	69.0
188	Our Lady of Hartley RC Primary School	10	£82,822	46.3	8	£9,686	50.2	3	private	private

Employer Membership Data		Active Members			Deferred Members			Pensioner Members		
Code	Employer	Number	Actual Pay	Average Age	Number	Deferred Pensions	Average Age	Number	Pensions in Payment	Average Age
189	St John RC Comprehensive (Gravesend)	40	£599,836	46.0	32	£33,648	46.6	15	£33,885	66.4
190	Dane Court Grammar School	-	-	-	10	£5,790	47.8	16	£53,203	68.9
191	Greatstone CP	32	£294,629	45.2	18	£7,886	42.0	5	£7,996	67.2
192	Wilmington County Primary	-	-	-	8	£2,712	43.3	3	private	private
193	Halfway Houses	-	-	-	7	£4,899	45.9	7	£17,041	70.2
194	Wincheap County Primary School	41	£423,581	46.0	20	£12,652	48.0	7	£13,731	65.8
195	St Joseph RC Primary School	14	£128,658	48.0	13	£3,864	45.8	1	private	private
196	Chatham House	-	-	-	9	£9,938	51.7	14	£30,354	67.6
197	Sandwich High School	-	-	-	36	£21,727	47.7	17	£35,424	62.1
199	Park Farm School	-	-	-	25	£8,573	48.1	3	private	private
200	South Kent College	-	-	-	317	£324,094	44.9	126	£372,853	67.7
201	Canterbury College	352	£5,723,160	44.3	371	£280,580	42.9	103	£287,616	67.3
202	East Kent College	-	-	-	239	£254,612	46.0	129	£386,926	66.8
203	Mid Kent College	304	£5,478,240	46.2	347	£419,578	44.3	220	£734,225	67.4
204	The College Of Guidance Studies	-	-	-	10	£13,386	52.8	10	£27,414	68.8
205	Hadlow College	130	£2,373,873	45.1	176	£217,688	44.0	82	£330,068	68.7
206	North West Kent College	278	£4,746,671	45.2	321	£386,831	43.3	136	£420,927	65.5
207	West Kent College	-	-	-	218	£270,991	47.9	119	£364,197	68.1
208	Hilderstone College	13	£216,935	51.7	20	£22,773	46.0	5	£7,098	65.2
210	Otford Parish Council	1	private	private	-	-	-	1	private	private
211	Southern Water Authority	-	-	-	-	-	-	2	private	private
212	Yalding Parish Council	-	-	-	-	-	-	1	private	private
213	Medway Community Living Services	-	-	-	40	£78,957	48.0	44	£231,261	67.7
214	Museum Of Kent Life	-	-	-	7	£12,840	48.0	1	private	private
215	The Avenues Trust (Kelsey Care Ltd)	6	£145,487	50.0	8	£25,371	49.5	7	£32,040	70.1
216	Thanet Community Housing Association Limited (Orbit South)	-	-	-	16	£30,143	47.8	26	£106,459	70.4
217	NHS Recharge Pensioners	-	-	-	-	-	-	14	£45,605	87.6
218	Borough Green Parish Council	1	private	private	-	-	-	-	-	-
219	Hyde Housing Association	-	-	-	-	-	-	21	£189,919	71.5
220	Margate Charter Trustees	1	private	private	-	-	-	1	private	private
221	Brookfield Junior School	-	-	-	3	private	private	-	-	-
222	All Souls County Primary School	13	£115,585	50.8	5	£1,515	46.0	4	private	private
223	Gravesend Grammar School For Boys	-	-	-	20	£4,774	38.5	12	£27,377	69.2
224	Harcourt CP School	11	£101,982	47.9	7	£3,608	43.7	5	£7,878	65.4
225	Snodland Town Council	2	private	private	4	private	private	3	private	private
226	Brockhill Park	-	-	-	42	£43,325	44.8	17	£24,824	67.4
227	Wilesborough CPJ	-	-	-	28	£7,973	46.3	9	£21,011	66.9
228	Bennett Memorial School	-	-	-	28	£10,850	43.6	12	£29,125	65.8
229	Gravesend Grammar School Girls	-	-	-	12	£10,998	50.8	12	£34,581	67.4
230	Hope (Kent) Ltd	5	£127,491	49.8	2	private	private	3	private	private

Employer Membership Data		Active Members			Deferred Members			Pensioner Members		
Code	Employer	Number	Actual Pay	Average Age	Number	Deferred Pensions	Average Age	Number	Pensions in Payment	Average Age
231	Staplehurst Parish Council	1	private	private	-	-	-	-	-	-
232	Dover Town Council	9	£176,457	44.6	2	private	private	3	private	private
233	Longfield & New Barn Parish Council	2	private	private	1	private	private	1	private	private
234	Cranbrook Parish Council	2	private	private	1	private	private	-	-	-
235	Ramsgate Town Council	2	private	private	1	private	private	3	private	private
236	Hartley Parish Council	2	private	private	-	-	-	-	-	-
237	Seal Parish Council	1	private	private	-	-	-	-	-	-
238	Thanet Leisure Force	12	£363,938	48.3	20	£41,285	45.6	13	£62,101	67.7
239	Gravesham Community Leisure Ltd	80	£727,300	43.8	67	£40,149	39.2	14	£17,294	66.9
240	Kemsing Parish Council	-	-	-	1	private	private	1	private	private
241	Birchington Parish Council	-	-	-	1	private	private	-	-	-
243	Gillingham PE Adult Zone	-	-	-	-	-	-	1	private	private
245	Town & Country Housing Group	-	-	-	1	private	private	-	-	-
246	Town and Country Housing Group	36	£1,300,622	49.1	21	£109,184	49.0	23	£198,649	63.2
247	Invicta Lifeline	-	-	-	9	£3,866	48.2	6	£20,290	67.8
248	Herne and Broomfield Parish Council	1	private	private	-	-	-	-	-	-
249	Active Life Ltd	145	£1,078,798	35.4	53	£40,065	35.5	12	£26,666	62.2
250	Connexions Partnership Kent & Medway	4	private	private	25	£65,191	44.2	6	£90,499	60.5
251	Temple Ewell Parish Council	1	private	private	-	-	-	1	private	private
252	Ash Parish Council	2	private	private	-	-	-	-	-	-
253	Deal Town Council	7	£109,260	47.3	2	private	private	2	private	private
254	Chestfield Parish Council	1	private	private	-	-	-	1	private	private
255	Leigh Parish Council	1	private	private	1	private	private	1	private	private
256	Minster Parish Council	-	-	-	1	private	private	-	-	-
257	Farningham Parish Council	1	private	private	-	-	-	-	-	-
258	Hawkhurst Parish Council	1	private	private	-	-	-	-	-	-
259	Town & Country Cleaners Limited	-	-	-	1	private	private	-	-	-
260	Sevenoaks Leisure Ltd	98	£1,358,935	42.3	169	£118,084	34.5	26	£70,169	65.7
261	Maidstone Housing Trust (Golding Homes)	89	£2,758,636	47.3	76	£138,894	47.4	39	£225,402	66.7
262	Kent & Medway Hub	-	-	-	7	£10,058	42.2	1	private	private
263	ABM Catering	-	-	-	-	-	-	3	private	private
264	APCOA Parking UK Limited	-	-	-	2	private	private	-	-	-
265	New Brompton College	-	-	-	53	£42,382	44.6	9	£19,303	64.5
266	Russet Homes	45	£1,244,466	50.1	30	£111,912	46.3	26	£336,310	64.2
267	Invicta Telecare Limited	31	£494,551	44.5	97	£141,530	45.2	22	£72,963	63.8
268	Shaw Healthcare (FM Services)	1	private	private	-	-	-	3	private	private
269	Kent Top Temps	8	£538,887	50.3	5	£8,640	44.2	-	-	-
270	Eastry Parish Council	1	private	private	-	-	-	-	-	-
271	Brenwards Limited	-	-	-	-	-	-	1	private	private
272	Canterbury Campus	-	-	-	43	£24,405	40.8	3	private	private

Employer Membership Data		Active Members			Deferred Members			Pensioner Members		
Code	Employer	Number	Actual Pay	Average Age	Number	Deferred Pensions	Average Age	Number	Pensions in Payment	Average Age
273	Canterbury Christ Church University College	761	£15,729,055	42.1	301	£408,662	41.5	119	£393,858	64.5
274	Canterbury Christ Church University College	-	-	-	75	£141,034	46.9	24	£111,961	66.6
275	Woodnesborough Parish Council	1	private	private	-	-	-	-	-	-
276	Great Mongeham Parish Council	1	private	private	-	-	-	-	-	-
277	Folkestone Town Council	7	£155,804	43.3	3	private	private	1	private	private
278	Pembury Parish Council	4	private	private	-	-	-	-	-	-
279	Marlowe Academy	75	£1,420,887	43.4	71	£44,183	40.1	12	£30,632	65.6
280	West Kingsdown Parish Council	1	private	private	-	-	-	-	-	-
281	Weald Of Kent Grammar School Girls	-	-	-	14	£20,455	49.3	2	private	private
282	Tunbridge Wells Girls Grammar School	23	£383,490	50.3	13	£4,332	45.3	4	private	private
283	Fusion Lifestyle Limited	21	£344,690	44.4	19	£23,403	36.9	3	private	private
284	Compass Group UK & Ireland Limited	2	private	private	1	private	private	-	-	-
285	Mitie Cleaning & Support Services	1	private	private	-	-	-	2	private	private
286	Mitie PFI Limited	11	£169,819	50.5	2	private	private	1	private	private
287	Norwest Holst Limited	5	£99,834	53.9	3	private	private	4	private	private
288	Minster-On-Sea Parish Council	1	private	private	-	-	-	-	-	-
289	Hawkinge Parish Council	1	private	private	-	-	-	-	-	-
290	Quadron Services Limited	9	£147,507	48.3	1	private	private	4	private	private
291	Leigh Technology Academy	58	£1,227,102	45.3	31	£19,770	37.9	6	£11,637	64.4
292	John Wesley School	21	£155,202	45.0	6	£2,888	44.7	2	private	private
293	Ashford Leisure Trust	71	£570,750	38.5	59	£49,571	36.8	2	private	private
294	Folkestone Academy (Primary)	125	£1,861,974	46.2	63	£42,535	38.2	4	private	private
295	Spires Academy	30	£523,898	43.6	23	£22,213	41.5	2	private	private
296	Marsh Academy	55	£977,799	44.5	42	£67,666	39.9	10	£29,164	62.5
297	Thanet Community Housing Association Limited (Orbit South)	2	private	private	32	£171,075	47.7	10	£90,264	60.3
298	New Line Learning Academy	37	£569,144	42.5	27	£17,320	41.1	15	£36,195	66.1
299	Cornwallis Academy	65	£1,065,755	45.3	18	£27,000	45.5	8	£44,145	64.3
300	Eythorne Parish Council	-	-	-	1	private	private	1	private	private
301	The Maplesden Noakes School (Academy)	48	£651,028	46.8	6	£1,565	34.6	-	-	-
302	Folkestone School for Girls Academy	48	£617,320	45.3	3	private	private	-	-	-
303	Eynsford Parish Council	1	private	private	-	-	-	-	-	-
305	Borden Grammar School	-	-	-	9	£14,180	48.8	1	private	private
306	Highsted Grammar School	-	-	-	11	£6,283	36.2	-	-	-
307	Reliance Secure Task Management	7	£107,539	58.2	4	private	private	6	£15,894	66.3
308	Sevenoaks School	-	-	-	2	private	private	1	private	private
309	Longfield Academy	49	£731,074	47.2	20	£17,692	42.3	5	£21,062	65.4
310	Remade South East Ltd	3	private	private	-	-	-	-	-	-
311	Highworth Grammar School (Academy)	45	£636,545	47.7	9	£5,365	41.8	1	private	private
312	Meopham Community Academy - MCP	33	£215,554	46.6	5	£2,214	47.8	-	-	-

Employer Membership Data		Active Members			Deferred Members			Pensioner Members		
Code	Employer	Number	Actual Pay	Average Age	Number	Deferred Pensions	Average Age	Number	Pensions in Payment	Average Age
313	Westlands Primary School (Academy) - SWA	51	£488,152	44.1	10	£3,766	47.9	1	private	private
314	The Hayesbrook School (Academy)	64	£952,137	49.2	18	£9,965	41.4	2	private	private
315	K-College	320	£5,999,551	45.6	171	£282,466	42.8	43	£130,708	61.3
316	Tonbridge Grammar School (Academy)	29	£598,633	46.0	6	£9,696	47.1	3	private	private
317	Chatham House Grammar School (Academy)	29	£472,170	49.0	1	private	private	1	private	private
318	Clarendon House Grammar School (Academy)	22	£307,229	49.4	4	private	private	1	private	private
319	St Stephen's Junior School (Academy)	34	£426,887	44.3	15	£2,300	32.2	-	-	-
320	Sturry Parish Council	-	-	-	1	private	private	-	-	-
321	Weald of Kent Grammar School	35	£493,614	48.7	4	private	private	1	private	private
322	Herne Bay High School (Academy)	82	£1,151,880	46.0	21	£18,445	41.9	2	private	private
323	Amherst School Academy	21	£220,588	46.5	7	£2,977	50.1	2	private	private
325	MyTime Active	3	private	private	-	-	-	-	-	-
326	KAT: Rainham School for Girls	63	£937,413	45.2	15	£28,164	48.5	9	£27,009	63.8
327	Oakwood Park Grammar School (Academy)	33	£621,194	48.5	-	-	-	2	private	private
328	Bennett Memorial Diocesan School (Academy)	38	£640,221	49.3	14	£7,138	43.6	1	private	private
329	Valley Park School (Academy) - VIT	39	£750,531	46.6	15	£18,611	39.0	2	private	private
330	Veolia Environmental Services (UK) Plc	13	£192,078	55.3	4	private	private	1	private	private
331	Hartsdown Technology College (Academy)	85	£1,127,104	45.2	15	£6,463	39.7	4	private	private
332	Dane Court Grammar School (Academy)	27	£396,228	49.2	1	private	private	-	-	-
333	King Ethelbert School (Academy)	36	£559,543	47.5	9	£8,809	45.8	2	private	private
334	East Kent Services (Thanet)	258	£5,888,724	43.2	52	£267,567	43.5	17	£113,753	62.9
335	Sir Roger Manwood School (Academy)	36	£469,554	50.7	5	£1,144	43.7	-	-	-
336	Invicta Grammar School (Academy) - VIT	36	£584,782	45.2	9	£7,025	44.3	1	private	private
337	Otham Parish Council	1	private	private	-	-	-	-	-	-
338	Downswood Parish Council	1	private	private	-	-	-	-	-	-
339	Littlebourne Parish Council	-	-	-	1	private	private	-	-	-
340	East Kent Housing (Arm's Length Management Organisation)	162	£3,714,959	49.0	30	£160,264	48.4	11	£86,997	61.4
341	Chatham Grammar School for Boys (Academy)-TTA	43	£590,376	50.0	12	£12,519	46.7	2	private	private
342	Superclean	1	private	private	-	-	-	-	-	-
343	Sir Joseph Williamson's Maths School Academy - WAT	57	£672,368	49.6	11	£22,761	46.9	-	-	-
344	Queen Elizabeth's Grammar School (Academy)	28	£454,146	48.2	3	private	private	1	private	private
345	The Towers School (Academy)	79	£1,157,429	44.4	10	£5,928	36.7	3	private	private
346	Pluckley C of E Primary School Academy (KAT)	8	£117,098	48.2	1	private	private	1	private	private
347	The Abbey School (Academy)	72	£847,975	47.5	14	£11,711	36.7	6	£16,222	67.4
348	Cliffe Woods Primary Academy	13	£135,854	51.3	1	private	private	1	private	private
349	Meopham School (Academy) - SWA	25	£353,832	47.7	3	private	private	1	private	private
350	Regis Manor Community Primary School (Academy) - SWA	26	£270,253	47.0	5	£3,210	50.6	-	-	-
351	Thomas Aveling School (Academy)	48	£767,170	48.5	3	private	private	-	-	-

Employer Membership Data		Active Members			Deferred Members			Pensioner Members		
Code	Employer	Number	Actual Pay	Average Age	Number	Deferred Pensions	Average Age	Number	Pensions in Payment	Average Age
352	Project Salus CIC	15	£414,248	40.6	2	private	private	1	private	private
353	Wilmington Grammar School for Boys (Academy)	39	£492,519	46.9	3	private	private	2	private	private
354	Barton Court Grammar School (Academy)	24	£372,006	48.3	7	£7,822	43.3	-	-	-
355	Mascalls School (Academy)	56	£827,744	47.8	8	£6,242	41.3	3	private	private
356	Milsted & Frinsted CE Primary Schools (Academy)	5	£45,243	35.8	-	-	-	-	-	-
357	Selling CE Primary (Academy)	15	£152,895	43.9	1	private	private	-	-	-
358	Lynsted & Norton Primary School (Academy)	12	£96,127	43.0	3	private	private	-	-	-
359	Gravesend Grammar School (Boys) (Academy)	51	£660,422	49.0	5	£4,709	51.7	2	private	private
360	Sheldwich Primary School (Academy)	35	£203,887	48.1	2	private	private	-	-	-
361	Wilmington Girls Grammar School (Academy)	26	£455,442	48.7	7	£5,561	39.9	1	private	private
362	St Augustine (Academy) - WAT	29	£493,701	52.2	1	private	private	3	private	private
363	Hillview School for Girls (Academy)	54	£854,360	48.1	12	£16,019	50.2	2	private	private
364	Homewood School (Academy)	92	£1,500,075	49.5	6	£4,437	41.7	4	private	private
365	Brockhill Park Performing Arts College (Academy)	38	£660,270	45.6	5	£9,478	41.6	3	private	private
366	Horizons Primary School (KAT)	8	£96,123	44.5	-	-	-	-	-	-
367	St John's CE Primary School (Academy)	35	£178,364	49.6	2	private	private	-	-	-
368	Saint George's Church of England School (Academy)	43	£606,081	47.2	3	private	private	-	-	-
370	Rainham Mark Grammar School (Academy)	41	£531,242	48.0	6	£5,770	36.0	-	-	-
371	Smarden Primary School (Academy) (KAT)	5	£47,070	49.5	1	private	private	-	-	-
372	Joydens Wood Infant School (Academy)	12	£135,395	52.4	-	-	-	-	-	-
373	Joydens Wood Junior School (Academy)	21	£164,455	46.0	2	private	private	-	-	-
374	The Sittingbourne Community College (Academy) - SWA	69	£1,032,572	44.6	5	£6,779	30.8	1	private	private
375	Hundred of Hoo School (Academy)-WAT	58	£876,581	46.5	19	£22,737	41.8	1	private	private
376	Northgate Managed Services	-	-	-	8	£15,804	34.5	1	private	private
377	Hundred of Hoo School	-	-	-	22	£28,583	42.3	2	private	private
379	Ashford's Future Company Limited	-	-	-	9	£53,589	49.6	3	private	private
380	Enterprise (AOL) Limited	25	£610,753	55.3	10	£51,235	57.0	1	private	private
382	Children & Families Limited	2	private	private	1	private	private	-	-	-
383	Chatham Grammar School for Girls (Academy)	32	£474,922	47.5	2	private	private	4	private	private
384	MCCH Society Limited	5	£47,425	55.6	3	private	private	1	private	private
385	Skinnlers Academy	26	£455,482	49.4	7	£11,663	49.3	2	private	private
386	Isle of Sheppey Academy - OCL	87	£1,483,891	47.1	24	£26,829	44.3	7	£17,485	63.3
387	APCOA Parking UK Limited (2)	4	private	private	4	private	private	-	-	-
388	Chiddington Primary School (Academy)	18	£96,559	46.3	4	private	private	1	private	private
389	Avante Partnership	22	£406,891	52.7	2	private	private	4	private	private
390	Orchard Threate Dartford	13	£209,537	51.4	7	£13,773	38.3	2	private	private
391	Strood Academy	72	£1,045,790	44.6	43	£40,492	41.3	6	£25,796	64.3
392	Wilmington Primary School (Academy)	10	£77,091	49.8	3	private	private	-	-	-
393	Kings Hill Parish Council	5	£92,111	50.5	2	private	private	-	-	-

Employer Membership Data		Active Members			Deferred Members			Pensioner Members		
Code	Employer	Number	Actual Pay	Average Age	Number	Deferred Pensions	Average Age	Number	Pensions in Payment	Average Age
394	Avenues Trust CSS	-	-	-	14	£20,997	49.6	6	£15,904	61.2
395	Amicus Horizon	6	£286,192	51.1	3	private	private	2	private	private
396	Turner Contemporary	-	-	-	6	£29,143	42.0	-	-	-
397	The Duke of York's Royal Military School (Academy)	59	£1,178,005	48.3	15	£17,689	51.3	4	private	private
398	Wilmington Academy - LAT	34	£511,532	50.4	21	£17,452	49.0	10	£14,418	63.2
399	Connexions Partnership Kent & Medway (2)	4	private	private	9	£22,766	45.7	-	-	-
400	Brompton Academy	62	£1,218,968	44.3	17	£28,318	39.4	-	-	-
401	Bishop of Rochester Academy	68	£1,054,281	46.6	31	£13,513	39.9	3	private	private
402	Dover Christ Church Academy	48	£715,595	46.1	12	£9,745	42.4	6	£16,115	60.9
403	John Wallis Academy	102	£1,224,580	45.5	32	£37,730	42.9	8	£17,921	62.3
404	Sodexo Catering	5	£48,371	45.8	2	private	private	-	-	-
405	Knole Academy	44	£632,310	49.3	23	£18,063	43.8	2	private	private
406	Epic Trust	11	£217,067	53.6	8	£12,070	47.9	6	£34,147	62.6
407	Kier Facilities Services Limited	9	£119,513	54.0	6	£3,892	46.9	2	private	private
408	Castle Community College (Academy)	37	£575,877	46.5	5	£3,004	31.3	-	-	-
409	Highsted Grammar School (Academy)	23	£246,967	49.7	5	£1,647	40.6	2	private	private
410	The Canterbury Academy	84	£1,237,031	46.9	9	£22,002	35.1	2	private	private
411	Fulston Manor School (Academy)	72	£885,947	45.9	9	£13,779	43.5	3	private	private
412	The Westlands School (Academy) - SWA	88	£1,137,301	48.8	22	£13,778	41.5	6	£6,780	64.4
413	Orchards Academy - KAT	28	£347,933	47.3	9	£7,984	50.3	3	private	private
414	Fort Pitt Grammar School (Academy) Trust	41	£606,227	50.0	7	£5,055	46.6	2	private	private
415	Rochester Grammar School (Academy)	25	£474,893	50.6	6	£12,397	52.5	3	private	private
416	Sandwich Technology School (Academy)	57	£745,775	43.4	10	£6,308	44.7	3	private	private
417	Dartford Grammar School (Boys) Academy	33	£543,776	51.0	4	private	private	1	private	private
418	Graveney Primary School (Academy)	11	£90,465	47.0	1	private	private	-	-	-
419	Walderslade Girls School Academy	55	£639,520	47.7	4	private	private	-	-	-
420	Borden Grammar School (Academy)	28	£435,868	48.3	2	private	private	-	-	-
421	Cranbrook School (Academy)	86	£1,130,435	49.1	6	£3,077	38.1	3	private	private
422	Mayfield Grammar School (Academy)	46	£584,193	50.9	3	private	private	-	-	-
423	Milestone Academy - LAT	110	£1,269,755	43.5	24	£14,137	39.7	-	-	-
424	Wentworth Primary School (Academy)	38	£281,026	47.2	2	private	private	-	-	-
425	Luddenham Primary School (Academy)	12	£116,141	44.4	3	private	private	-	-	-
426	Hampton Primary School Academy	54	£381,161	45.7	3	private	private	-	-	-
427	Norton Knatchbull School (Academy)	32	£530,525	48.9	3	private	private	1	private	private
428	NSL Limited	7	£153,635	46.5	1	private	private	-	-	-
429	Steria Limited	11	£284,592	46.1	2	private	private	-	-	-
430	Total Catering Solutions Limited	1	private	private	-	-	-	-	-	-
431	Northgate (St Georges School)	1	private	private	-	-	-	-	-	-
432	Northgate (Thamesview School)	1	private	private	-	-	-	-	-	-
433	Northgate (St Johns School)	2	private	private	-	-	-	-	-	-

Employer Membership Data		Active Members			Deferred Members			Pensioner Members		
Code	Employer	Number	Actual Pay	Average Age	Number	Deferred Pensions	Average Age	Number	Pensions in Payment	Average Age
434	Whitecliffs Primary College for the Arts (Academy) - DFA	16	£210,299	36.4	2	private	private	-	-	-
435	Shatterlocks Infant School (Academy) - DFA	24	£212,093	45.6	1	private	private	-	-	-
436	Barton Junior School (Academy) - DFA	11	£126,726	45.8	2	private	private	-	-	-
437	Astor College (Academy) - DFA	45	£735,291	45.5	3	private	private	-	-	-
438	Oaks Academy - AET	20	£153,874	49.0	4	private	private	-	-	-
439	Tree Tops Academy - AET	40	£361,938	46.4	3	private	private	-	-	-
440	St James the Great Academy- AET	28	£155,994	50.9	1	private	private	1	private	private
441	York Road Junior Academy-LAT	46	£449,377	47.0	6	£3,692	48.1	4	private	private
442	Greenacre School (Academy)	52	£691,027	46.5	12	£4,450	35.6	-	-	-
443	High Halstow Primary School Academy -WAT	14	£93,366	47.2	1	private	private	-	-	-
444	Molehill Copse Primary Academy-AET	41	£332,354	45.7	6	£2,900	42.2	1	private	private
445	Grove Park Primary School - JWA	58	£349,078	44.9	3	private	private	1	private	private
446	All Faiths School Academy-TTA	37	£443,952	45.4	4	private	private	2	private	private
447	Newlands Primary School (Academy)-KAT	46	£414,289	44.9	8	£2,712	37.1	2	private	private
448	The High Weald Academy-BLT	37	£499,578	47.4	4	private	private	-	-	-
449	Northdown Primary School (Academy)-KAT	29	£363,989	44.8	3	private	private	-	-	-
450	Chattenden Primary School Academy-PAT	20	£129,133	45.8	-	-	-	1	private	private
451	The Harvey Grammar School (Academy)	37	£591,029	49.0	2	private	private	-	-	-
452	Salmestone Primary and Nursery School (Academy)-KAT	39	£333,802	46.3	6	£1,999	39.6	-	-	-
453	West Malling CEP School (Academy)	27	£204,837	51.0	-	-	-	-	-	-
455	Sturry CE Primary School (Academy)-SAT	32	£214,013	46.7	2	private	private	1	private	private
456	Hersden Village Primary School (Academy)-SAT	7	£58,290	48.1	1	private	private	-	-	-
458	Elaine Primary School Academy-WAT	53	£457,868	42.2	8	£2,876	42.6	-	-	-
459	The Robert Napier School Academy-FPT	82	£1,090,200	48.5	4	private	private	-	-	-
460	Phoenix Academy-FPT	31	£249,366	46.6	1	private	private	-	-	-
461	Principal Catering Consultants (Our Lady of Hartley School)	1	private	private	-	-	-	-	-	-
462	The Tiger Primary School	3	private	private	-	-	-	-	-	-
464	East Kent College	154	£2,655,658	45.2	12	£6,818	42.0	3	private	private
465	Roffa Limited	-	-	-	6	£6,258	42.1	-	-	-
466	Dame Janet Primary Academy- KAT	74	£637,098	48.1	1	private	private	-	-	-
467	Allington Primary School Academy	24	£230,772	44.9	1	private	private	-	-	-
468	Saint Laurence in Thanet CEJ Academy - CDT	16	£178,950	50.6	-	-	-	1	private	private
469	Drapers Mills Primary Academy - KAT	63	£556,964	41.4	-	-	-	-	-	-
470	St Mary's CofE Primary Academy -CDT(Folkestone)	52	£406,595	44.3	3	private	private	-	-	-
471	Temple Grove Academy-TGS	61	£363,172	48.4	-	-	-	-	-	-
472	St James CE Primary School Academy-WAT	22	£222,493	44.2	1	private	private	-	-	-
473	Warden House Primary School Academy	42	£336,329	46.0	7	£6,679	40.7	-	-	-
474	St Eanswythe's CEP School( Academy)-CDT	31	£177,217	44.9	1	private	private	-	-	-
475	Christchurch CEP School (Academy)-CDT (Folkestone)	50	£443,640	42.9	-	-	-	-	-	-

Employer Membership Data		Active Members			Deferred Members			Pensioner Members		
Code	Employer	Number	Actual Pay	Average Age	Number	Deferred Pensions	Average Age	Number	Pensions in Payment	Average Age
500	Kent County Council	8,519	£71,282,255	46.2	14,317	£12,516,056	45.7	6,441	£26,344,451	66.6
501	All Saints CEP - LEA	-	-	-	1	private	private	-	-	-
502	Archers Court School	-	-	-	27	£20,584	42.7	7	£19,865	64.6
503	Astor of Hever School	-	-	-	16	£50,239	46.1	8	£14,922	64.1
504	Aycliffe CEP	13	£110,353	44.5	13	£3,777	43.8	1	private	private
506	Birchington Cep School	-	-	-	4	private	private	3	private	private
507	Bredgar School	6	£48,315	52.1	5	£1,227	55.0	-	-	-
508	Brookfield Infants School	-	-	-	4	private	private	4	private	private
509	Brookfield Junior School	7	£77,795	42.0	9	£3,228	46.1	7	£10,243	63.8
510	Castle Community - LEA	-	-	-	1	private	private	-	-	-
512	Crockenhill Primary School	8	£61,088	53.3	7	£6,223	51.0	1	private	private
513	Dame Janet Juniors Ramsgate	-	-	-	8	£2,607	46.2	1	private	private
514	Danley Middle School	-	-	-	9	£6,803	47.8	7	£11,875	64.0
515	Dover Girls Grammar School	30	£411,412	49.0	16	£13,363	48.4	5	£10,102	65.4
516	Downsview Infants School	39	£222,858	44.4	34	£7,027	43.2	6	£10,797	63.8
517	East Borough Primary School	43	£401,219	44.5	7	£3,181	43.0	4	private	private
518	Gateway Community Primary School	12	£112,965	47.1	10	£4,582	48.9	-	-	-
519	Hartsdown Technology College	-	-	-	56	£29,229	41.1	10	£24,296	65.2
520	Hextable School	30	£403,651	49.0	37	£37,192	45.6	7	£10,332	64.1
521	High Firs Primary School	16	£107,699	46.4	4	private	private	2	private	private
522	Holmesdale Technology College	-	-	-	11	£5,273	45.7	4	private	private
523	Invicta Girls Grammar School	-	-	-	17	£24,184	47.0	7	£7,594	68.4
524	Judd School Tonbridge	35	£533,830	49.2	20	£12,824	46.2	8	£27,595	67.8
525	King Ethelbert School	-	-	-	33	£37,751	43.1	4	private	private
526	King's Hill CP School	-	-	-	17	£6,647	51.1	1	private	private
528	Northfleet School For Girls	50	£716,157	45.4	42	£17,919	43.3	7	£17,470	66.2
529	The Norton Knatchbull School	-	-	-	20	£15,378	50.2	11	£32,001	66.1
530	Oakwood Park Grammar School	-	-	-	8	£5,134	45.9	9	£29,379	67.0
531	Parkway Primary School	21	£193,137	44.8	26	£12,393	45.7	1	private	private
532	Riverview Infant School Gravesend	34	£214,456	48.2	14	£4,389	49.9	5	£5,304	68.1
533	Riverview Junior School Gravesend	28	£240,461	48.8	12	£4,816	49.8	7	£8,351	65.0
534	Rose Street School - LEA	-	-	-	1	private	private	-	-	-
535	Sandling CP School	29	£241,674	45.9	10	£4,409	42.7	2	private	private
536	Newline Learning Senacre - LEA	-	-	-	19	£12,651	48.4	6	£2,646	67.1
537	Senacre Wood CPS	-	-	-	14	£9,112	42.0	-	-	-
538	St Marks CEP School	-	-	-	4	private	private	-	-	-
539	St Mary's CEP School	41	£311,920	46.7	34	£10,951	43.3	7	£12,332	66.8
540	St Peter's School Aylesford	12	£104,744	41.1	9	£1,561	46.1	-	-	-
541	Tunbridge Wells Girls Grammar School	-	-	-	1	private	private	1	private	private
542	Tunbridge Wells High School	-	-	-	17	£10,905	45.9	4	private	private
543	Valence Special School	116	£1,663,647	44.2	122	£106,571	41.5	15	£31,720	64.8

Employer Membership Data		Active Members			Deferred Members			Pensioner Members		
Code	Employer	Number	Actual Pay	Average Age	Number	Deferred Pensions	Average Age	Number	Pensions in Payment	Average Age
544	Weald Of Kent Grammar School Girls	-	-	-	8	£4,616	52.8	1	private	private
546	West Minster CP Sheppey	-	-	-	11	£4,074	50.0	3	private	private
547	Westcourt CP School - LEA	-	-	-	9	£4,269	45.7	1	private	private
548	Whitehill Infants School - LEA	-	-	-	1	private	private	-	-	-
549	Whitehill Junior School - LEA	-	-	-	8	£2,108	47.8	-	-	-
550	Wilmington Hall	-	-	-	23	£21,732	47.4	5	£13,652	65.8
551	Whitehill Primary School	43	£316,733	47.6	16	£10,203	45.4	2	private	private
552	St John's CEP School	56	£478,393	46.8	25	£18,920	47.0	2	private	private
553	Staplehurst School	38	£221,891	45.6	16	£2,776	46.1	6	£10,222	63.5
554	Astor College Of Arts	1	private	private	29	£48,123	42.9	7	£20,827	62.5
555	Shatterlocks Infants School	-	-	-	6	£4,162	42.7	2	private	private
556	Barton Junior School	-	-	-	4	private	private	1	private	private
557	White Cliffs Primary School	-	-	-	8	£8,045	50.1	1	private	private
558	Five Acre Wood School	80	£1,085,424	41.9	13	£7,749	37.7	2	private	private
559	Laleham Gap School	72	£989,266	47.0	8	£16,366	38.1	7	£42,405	60.2
560	Lady Boswells C E School	23	£154,497	50.0	5	£2,208	47.9	-	-	-
599	Kent Top Temps	-	-	-	7	£285	46.1	1	private	private
600	KCC Schools Payroll	8,878	£202,969,644	45.7	3,343	£7,088,583	42.3	1,676	£11,386,561	62.9
651	Fort Pitt Grammar School	-	-	-	13	£11,881	39.8	5	£7,947	67.7
652	Hundred of Hoo School	-	-	-	27	£22,734	45.7	7	£6,182	64.0
700	KCC Schools - Intepay	1,557	£12,098,968	45.5	189	£80,567	42.9	28	£34,966	64.1
777	Part of KCC	1	private	private	-	-	-	-	-	-
900	Kent Police Authority	3	private	private	1,885	£3,550,614	42.2	1,558	£6,168,246	70.8
901	The Police and Crime Commissioner for Kent	2,316	£55,286,025	42.4	91	£171,854	37.1	18	£106,285	61.8
911	Kent and Medway Fire and Rescue Authority	278	£7,770,409	44.6	142	£301,805	43.6	135	£716,846	64.5
<b>Total</b>		<b>42,670</b>	<b>£714,506,464</b>	<b>45.7</b>	<b>41,831</b>	<b>£56,895,687</b>	<b>45.3</b>	<b>33,627</b>	<b>£156,006,449</b>	<b>71.0</b>

## Appendix 4 Rates and Adjustment Certificate

A4.1. The Common Rate of Contribution as defined by Regulation 36 for the period 1 April 2014 to 31 March 2017 is 20.0% of pensionable payroll.

A4.2. However, each employer pays contributions based on their particular circumstances and so individual adjustments are made. These give the following minimum total contributions as set out below.

				1 Apr 2014		1 Apr 2015		1 Apr 2016	
Axis	Oracle	Employer name	2013 Funding Pool	% pay	plus	% pay	plus	% pay	plus
<b>Minimum employer contributions due for the year beginning</b>									
<b>Kent County Council</b>									
500	70017	Kent County Council	Kent County Council	21.0%	-	21.0%	-	21.0%	-
115	70175	Thamesview School	Kent County Council	21.0%	-	21.0%	-	21.0%	-
119	70119	Dartford Girls Grammar School for Girls	Kent County Council	21.0%	-	21.0%	-	21.0%	-
120	70104	Aylesford School	Kent County Council	21.0%	-	21.0%	-	21.0%	-
123	70159	Snodland C.E.P. School	Kent County Council	21.0%	-	21.0%	-	21.0%	-
124	70187	Wrotham School	Kent County Council	21.0%	-	21.0%	-	21.0%	-
138	70107	Borough Green Primary School	Kent County Council	21.0%	-	21.0%	-	21.0%	-
141	70103	Archbishops Aided School	Kent County Council	21.0%	-	21.0%	-	21.0%	-
143	70135	Holy Trinity School (Gravesend)	Kent County Council	21.0%	-	21.0%	-	21.0%	-
144	70140	Malling School	Kent County Council	21.0%	-	21.0%	-	21.0%	-
145	70172	St Simon Stock Catholic School	Kent County Council	21.0%	-	21.0%	-	21.0%	-
146	70138	Hugh Christie School	Kent County Council	21.0%	-	21.0%	-	21.0%	-
149	70169	St Gregory's Catholic Comprehensive School	Kent County Council	21.0%	-	21.0%	-	21.0%	-
153	70111	Charles Dickens Grammar	Kent County Council	21.0%	-	21.0%	-	21.0%	-
154	70154	Roseacre Junior School	Kent County Council	21.0%	-	21.0%	-	21.0%	-
155	70174	Sutton-At-Hone School	Kent County Council	21.0%	-	21.0%	-	21.0%	-
156	70165	St Edmund RC Comprehensive	Kent County Council	21.0%	-	21.0%	-	21.0%	-
163	70168	St Georges School (Broadstairs)	Kent County Council	21.0%	-	21.0%	-	21.0%	-
169	70133	Holy Family RC Primary	Kent County Council	21.0%	-	21.0%	-	21.0%	-
170	70131	Herne Bay Junior School	Kent County Council	21.0%	-	21.0%	-	21.0%	-
171	70120	Ditton CE Junior School	Kent County Council	21.0%	-	21.0%	-	21.0%	-
174	70164	St Botolph's C of E Primary School	Kent County Council	21.0%	-	21.0%	-	21.0%	-
175	70113	Chaucer School	Kent County Council	21.0%	-	21.0%	-	21.0%	-
179	70134	Holy Trinity C Of E Primary - Dartford	Kent County Council	21.0%	-	21.0%	-	21.0%	-
181	70147	Northfleet School For Boys	Kent County Council	21.0%	-	21.0%	-	21.0%	-
183	70137	Horton Kirby CP	Kent County Council	21.0%	-	21.0%	-	21.0%	-
184	70173	Stella Maris R.C.P.	Kent County Council	21.0%	-	21.0%	-	21.0%	-
186	70152	Pent Valley Secondary School	Kent County Council	21.0%	-	21.0%	-	21.0%	-
187	70122	Dover Boys Grammar School	Kent County Council	21.0%	-	21.0%	-	21.0%	-
188	70150	Our Lady of Hartley RC Primary School	Kent County Council	21.0%	-	21.0%	-	21.0%	-
189	70170	St John RC Comprehensive (Gravesend)	Kent County Council	21.0%	-	21.0%	-	21.0%	-
191	70127	Greatstone CP	Kent County Council	21.0%	-	21.0%	-	21.0%	-

			1 Apr 2014		1 Apr 2015		1 Apr 2016		
Axis	Oracle	Employer name	2013 Funding Pool	% pay	plus	% pay	plus	% pay	plus
<b>Minimum employer contributions due for the year beginning</b>									
194	70186	Wincheap County Primary School	Kent County Council	21.0%	-	21.0%	-	21.0%	-
195	70171	St Joseph RC Primary School	Kent County Council	21.0%	-	21.0%	-	21.0%	-
222	70100	All Souls County Primary School	Kent County Council	21.0%	-	21.0%	-	21.0%	-
282	70057	Tunbridge Wells Girls Grammar School	Kent County Council	21.0%	-	21.0%	-	21.0%	-
292	n/a	John Wesley School	Kent County Council	21.0%	-	21.0%	-	21.0%	-
504	70023	Aycliffe CEP	Kent County Council	21.0%	-	21.0%	-	21.0%	-
507	70026	Bredgar School	Kent County Council	21.0%	-	21.0%	-	21.0%	-
509	70139	Brookfield Junior School	Kent County Council	21.0%	-	21.0%	-	21.0%	-
512	70030	Crockenhill Primary School	Kent County Council	21.0%	-	21.0%	-	21.0%	-
515	70033	Dover Girls Grammar School	Kent County Council	21.0%	-	21.0%	-	21.0%	-
516	70034	Downsview Infants School	Kent County Council	21.0%	-	21.0%	-	21.0%	-
518	70036	Gateway Community Primary School	Kent County Council	21.0%	-	21.0%	-	21.0%	-
520	70038	Hextable School	Kent County Council	21.0%	-	21.0%	-	21.0%	-
521	70039	High Firs Primary School	Kent County Council	21.0%	-	21.0%	-	21.0%	-
524	70042	Judd School Tonbridge	Kent County Council	21.0%	-	21.0%	-	21.0%	-
528	70046	Northfleet School For Girls	Kent County Council	21.0%	-	21.0%	-	21.0%	-
531	70047	Parkway Primary School	Kent County Council	21.0%	-	21.0%	-	21.0%	-
532	70048	Riverview Infant School Gravesend	Kent County Council	21.0%	-	21.0%	-	21.0%	-
533	70049	Riverview Junior School Gravesend	Kent County Council	21.0%	-	21.0%	-	21.0%	-
535	70051	Sandling CP School	Kent County Council	21.0%	-	21.0%	-	21.0%	-
539	70054	St Mary's CEP School	Kent County Council	21.0%	-	21.0%	-	21.0%	-
540	70055	St Peter's School Aylesford	Kent County Council	21.0%	-	21.0%	-	21.0%	-
543	70058	Valence Special School	Kent County Council	21.0%	-	21.0%	-	21.0%	-
551	70064	Whitehill Primary School	Kent County Council	21.0%	-	21.0%	-	21.0%	-
552	70066	St John's CEP School	Kent County Council	21.0%	-	21.0%	-	21.0%	-
553	70067	Staplehurst School	Kent County Council	21.0%	-	21.0%	-	21.0%	-
554	70076	Astor College Of Arts	Kent County Council	21.0%	-	21.0%	-	21.0%	-
558	70078	Five Acre Wood School	Kent County Council	21.0%	-	21.0%	-	21.0%	-
560	70188	Lady Boswells C E School	Kent County Council	21.0%	-	21.0%	-	21.0%	-
600	70000	KCC Schools Payroll	Kent County Council	21.0%	-	21.0%	-	21.0%	-
700	70019	KCC Schools - Intepay	Kent County Council	21.0%	-	21.0%	-	21.0%	-
777	n/a	Part of KCC	Kent County Council	21.0%	-	21.0%	-	21.0%	-
125	70157	Simon Langton Boys	Kent County Council	21.0%	-	21.0%	-	21.0%	-
133	70177	The Skinners School	Kent County Council	21.0%	-	21.0%	-	21.0%	-
139	70143	Meopham School	Kent County Council	21.0%	-	21.0%	-	21.0%	-
162	70162	St Anselm RC Comprehensive	Kent County Council	21.0%	-	21.0%	-	21.0%	-
180	70163	St Bartholomew RCP School	Kent County Council	21.0%	-	21.0%	-	21.0%	-
224	70129	Harcourt CP School	Kent County Council	21.0%	-	21.0%	-	21.0%	-
517	70035	East Borough Primary School	Kent County Council	21.0%	-	21.0%	-	21.0%	-
559	70079	Laleham Gap School	Kent County Council	21.0%	-	21.0%	-	21.0%	-
1	70000	Kent County Council	Kent County Council	-	-	-	-	-	-

			1 Apr 2014		1 Apr 2015		1 Apr 2016		
Axis	Oracle	Employer name	2013 Funding Pool	% pay	plus	% pay	plus	% pay	plus
<b>Minimum employer contributions due for the year beginning</b>									
20	70403	Dartford Tunnel Joint Committee	Kent County Council	-	-	-	-	-	-
26	70301	South East Regional Examinations Board	Kent County Council	-	-	-	-	-	-
37	70042	Judd School	Kent County Council	-	-	-	-	-	-
40	70116	Cranbrook School	Kent County Council	-	-	-	-	-	-
51	70279	Wilmington Parish Council	Kent County Council	-	-	-	-	-	-
52	70326	Mid Kent Water Company	Kent County Council	-	-	-	-	-	-
67	70211	Kent Magistrates Courts Committee	Kent County Council	-	-	-	-	-	-
81	70342	West Kent Water Company	Kent County Council	-	-	-	-	-	-
90	70301	South East Regional Examinations Board	Kent County Council	-	-	-	-	-	-
97	n/a	Fleming House Probation Hostel	Kent County Council	-	-	-	-	-	-
101	70141	Maplesden Noakes School	Kent County Council	-	-	-	-	-	-
102	70183	Wilmington Boys Grammar School	Kent County Council	-	-	-	-	-	-
103	70115	Cornwallis School	Kent County Council	-	-	-	-	-	-
104	70228	Kent Institute of Art and Design	Kent County Council	-	-	-	-	-	-
106	70118	Dartford Boys Grammar School	Kent County Council	-	-	-	-	-	-
107	70161	Southlands College	Kent County Council	-	-	-	-	-	-
108	70167	St Georges School (Gravesend)	Kent County Council	-	-	-	-	-	-
111	70185	Wilmington Girls Grammar School	Kent County Council	-	-	-	-	-	-
113	70136	Homewood School	Kent County Council	-	-	-	-	-	-
116	70335	Thanet Archaeological Trust	Kent County Council	-	-	-	-	-	-
121	70149	Oldborough Manor School	Kent County Council	-	-	-	-	-	-
122	70156	Senacre School	Kent County Council	-	-	-	-	-	-
128	70144	Minster College	Kent County Council	-	-	-	-	-	-
129	70124	Fulston Manor School	Kent County Council	-	-	-	-	-	-
130	70148	Oakwood Park Grammar School	Kent County Council	-	-	-	-	-	-
134	70102	Angley School	Kent County Council	-	-	-	-	-	-
135	70158	Sir Roger Manwood School	Kent County Council	-	-	-	-	-	-
136	70179	Sandown Court	Kent County Council	-	-	-	-	-	-
140	70108	Bradbourne School	Kent County Council	-	-	-	-	-	-
142	70110	Canterbury High School	Kent County Council	-	-	-	-	-	-
147	70123	Folkestone School For Girls	Kent County Council	-	-	-	-	-	-
148	70142	Mascalls School	Kent County Council	-	-	-	-	-	-
150	70181	Wildernesse School	Kent County Council	-	-	-	-	-	-
151	70180	Westlands School	Kent County Council	-	-	-	-	-	-
157	70160	Southfields School	Kent County Council	-	-	-	-	-	-
158	70114	Cheyne Middle School	Kent County Council	-	-	-	-	-	-
159	70105	Barton Court Grammar School	Kent County Council	-	-	-	-	-	-
160	70178	Tonbridge Girls Grammar School	Kent County Council	-	-	-	-	-	-
164	70130	Herne Bay High School	Kent County Council	-	-	-	-	-	-
165	70153	Queen Elizabeth School	Kent County Council	-	-	-	-	-	-
166	70132	Hillview Girls School	Kent County Council	-	-	-	-	-	-

				1 Apr 2014		1 Apr 2015		1 Apr 2016	
Axis	Oracle	Employer name	2013 Funding Pool	% pay	plus	% pay	plus	% pay	plus
<b>Minimum employer contributions due for the year beginning</b>									
168	70145	Montgomery GM School	Kent County Council	-	-	-	-	-	-
172	70166	St Francis RC Primary School	Kent County Council	-	-	-	-	-	-
173	70101	Allington Primary School	Kent County Council	-	-	-	-	-	-
176	70146	Newington Junior School	Kent County Council	-	-	-	-	-	-
178	70121	Ditton Infant School	Kent County Council	-	-	-	-	-	-
182	70176	Hayesbrook School	Kent County Council	-	-	-	-	-	-
190	70117	Dane Court Grammar School	Kent County Council	-	-	-	-	-	-
192	70184	Wilmington County Primary	Kent County Council	-	-	-	-	-	-
193	70128	Halfway Houses	Kent County Council	-	-	-	-	-	-
196	70112	Chatham House	Kent County Council	-	-	-	-	-	-
197	70155	Sandwich High School	Kent County Council	-	-	-	-	-	-
198	70280	Wrotham Parish Council	Kent County Council	-	-	-	-	-	-
199	70151	Park Farm School	Kent County Council	-	-	-	-	-	-
214	70328	Museum Of Kent Life	Kent County Council	-	-	-	-	-	-
217	70400	NHS Recharge Pensioners	Kent County Council	-	-	-	-	-	-
221	70139	Brookfield Junior School	Kent County Council	-	-	-	-	-	-
223	70125	Gravesend Grammar School For Boys	Kent County Council	-	-	-	-	-	-
226	70109	Brockhill Park	Kent County Council	-	-	-	-	-	-
227	70182	Wilesborough CPJ	Kent County Council	-	-	-	-	-	-
228	70106	Bennett Memorial School	Kent County Council	-	-	-	-	-	-
229	70126	Gravesend Grammar School Girls	Kent County Council	-	-	-	-	-	-
262	70347	Kent & Medway Hub	Kent County Council	-	-	-	-	-	-
272	70110	Canterbury Campus	Kent County Council	-	-	-	-	-	-
281	70059	Weald Of Kent Grammar School Girls	Kent County Council	-	-	-	-	-	-
544		Weald Of Kent Grammar School Girls	Kent County Council	-	-	-	-	-	-
305	n/a	Borden Grammar School	Kent County Council	-	-	-	-	-	-
306	n/a	Highsted Grammar School	Kent County Council	-	-	-	-	-	-
376	70374	Northgate Managed Services	Kent County Council	-	-	-	-	-	-
381	70359	Principal Catering Consultants (UJS)	Kent County Council	-	-	-	-	-	-
396	70351	Turner Contemporary	Kent County Council	-	-	-	-	-	-
501	70020	All Saints CEP - LEA	Kent County Council	-	-	-	-	-	-
502	70021	Archers Court School	Kent County Council	-	-	-	-	-	-
503	70022	Astor of Hever School	Kent County Council	-	-	-	-	-	-
506	70025	Birchington Cep School	Kent County Council	-	-	-	-	-	-
508	70027	Brookfield Infants School	Kent County Council	-	-	-	-	-	-
510	70028	Castle Community - LEA	Kent County Council	-	-	-	-	-	-
513	70031	Dame Janet Juniors Ramsgate	Kent County Council	-	-	-	-	-	-
514	70032	Danley Middle School	Kent County Council	-	-	-	-	-	-
519	70037	Hartsdown Technology College	Kent County Council	-	-	-	-	-	-
522	70040	Holmesdale Technology College	Kent County Council	-	-	-	-	-	-
523	70041	Invicta Girls Grammar School	Kent County Council	-	-	-	-	-	-

				1 Apr 2014		1 Apr 2015		1 Apr 2016	
Axis	Oracle	Employer name	2013 Funding Pool	% pay	plus	% pay	plus	% pay	plus
<b>Minimum employer contributions due for the year beginning</b>									
525	70043	King Ethelbert School	Kent County Council	-	-	-	-	-	-
526	70044	King's Hill CP School	Kent County Council	-	-	-	-	-	-
529	70056	The Norton Knatchbull School	Kent County Council	-	-	-	-	-	-
530	70148	Oakwood Park Grammar School	Kent County Council	-	-	-	-	-	-
534	70050	Rose Street School - LEA	Kent County Council	-	-	-	-	-	-
536	n/a	Newline Learning Senacre - LEA	Kent County Council	-	-	-	-	-	-
537	70052	Senacre Wood CPS	Kent County Council	-	-	-	-	-	-
538	70053	St Marks CEP School	Kent County Council	-	-	-	-	-	-
541	70057	Tunbridge Wells Girls Grammar School	Kent County Council	-	-	-	-	-	-
542	70179	Tunbridge Wells High School	Kent County Council	-	-	-	-	-	-
546	70061	West Minster CP Sheppeny	Kent County Council	-	-	-	-	-	-
547	70062	Westcourt CP School - LEA	Kent County Council	-	-	-	-	-	-
548	70063	Whitehill Infants School - LEA	Kent County Council	-	-	-	-	-	-
549	n/a	Whitehill Junior School - LEA	Kent County Council	-	-	-	-	-	-
550	70065	Wilmington Hall	Kent County Council	-	-	-	-	-	-
555	70074	Shatterlocks Infants School	Kent County Council	-	-	-	-	-	-
556	70077	Barton Junior School	Kent County Council	-	-	-	-	-	-
557	70075	White Cliffs Primary School	Kent County Council	-	-	-	-	-	-
599	70099	Kent Top Temps	Kent County Council	-	-	-	-	-	-
<b>Medway Council</b>									
16	70001	Medway Council	Medway Council	18.3%	-	18.3%	-	18.3%	-
58	70214	Medway Joint Crematorium Committee	Medway Council	18.3%	-	18.3%	-	18.3%	-
185	70195	The Howard School	Medway Council	18.3%	-	18.3%	-	18.3%	-
465	70393	Roffa Limited	Medway Council	-	-	-	-	-	-
6	70002	Gillingham Borough Council	Medway Council	-	-	-	-	-	-
9	70003	Rochester-Upon-Medway City Council	Medway Council	-	-	-	-	-	-
28	70323	Lordswood Leisure Centre	Medway Council	-	-	-	-	-	-
126	70191	Rainham Mark Grammar School	Medway Council	-	-	-	-	-	-
131	70192	Robert Napier School	Medway Council	-	-	-	-	-	-
137	70190	Chatham Girls Grammar School	Medway Council	-	-	-	-	-	-
152	70194	St John Fisher RC School	Medway Council	-	-	-	-	-	-
161	70193	Rochester Girls Grammar School	Medway Council	-	-	-	-	-	-
167	70196	Thomas Aveling School	Medway Council	-	-	-	-	-	-
177	70197	New Brompton College	Medway Council	-	-	-	-	-	-
243	70225	Gillingham PE Adult Zone	Medway Council	-	-	-	-	-	-
265	70197	New Brompton College	Medway Council	-	-	-	-	-	-
377	70081	Hundred of Hoo School	Medway Council	-	-	-	-	-	-
394	70377	Avenues Trust CSS	Medway Council	-	-	-	-	-	-
651	70080	Fort Pitt Grammar School	Medway Council	-	-	-	-	-	-
652	70081	Hundred of Hoo School	Medway Council	-	-	-	-	-	-

			1 Apr 2014		1 Apr 2015		1 Apr 2016		
Axis	Oracle	Employer name	2013 Funding Pool	% pay	plus	% pay	plus	% pay	plus
<b>Minimum employer contributions due for the year beginning</b>									
2	70004	Ashford Borough Council	Ashford Borough Council	13.4%	£1,551,000	13.4%	£1,621,000	13.4%	£1,694,000
379	70350	Ashford's Future Company Limited	Ashford Borough Council	-	-	-	-	-	-
<b>Ashford Borough Council</b>									
8	70010	Maidstone Borough Council	Maidstone Borough Council	13.4%	£1,427,000	13.4%	£1,491,000	13.4%	£1,558,000
264	70363	APCOA Parking UK Limited	Maidstone Borough Council	-	-	-	-	-	-
<b>Maidstone Borough Council</b>									
13	70014	Thanet District Council	Thanet District Council	13.8%	£2,186,000	13.8%	£2,284,000	13.8%	£2,387,000
63	70337	Thanet Joint Computer Committee	Thanet District Council	-	-	-	-	-	-
<b>Thanet District Council</b>									
3	70005	Canterbury City Council	Individual	14.2%	£1,949,000	14.2%	£2,037,000	14.2%	£2,129,000
4	70007	Dartford Borough Council	Individual	14.7%	£1,410,000	14.7%	£1,473,000	14.7%	£1,539,000
5	70008	Dover District Council	Individual	14.6%	£1,817,000	14.6%	£1,899,000	14.6%	£1,984,000
7	70009	Gravesham Borough Council	Individual	14.5%	£1,273,000	14.5%	£1,330,000	14.5%	£1,390,000
10	70011	Sevenoaks District Council	Individual	14.2%	£1,470,000	14.2%	£1,536,000	14.2%	£1,605,000
11	70012	Shepway District Council	Individual	12.2%	£1,596,000	12.2%	£1,668,000	12.2%	£1,743,000
12	70013	Swale Borough Council	Individual	12.6%	£1,425,000	12.6%	£1,489,000	12.6%	£1,556,000
14	70015	Tonbridge & Malling Borough Council	Individual	15.0%	£1,322,000	15.0%	£1,381,000	15.0%	£1,443,000
15	70016	Tunbridge Wells Borough Council	Individual	12.0%	£1,206,000	12.0%	£1,260,000	12.0%	£1,317,000
54	70213	Kent Probation Committee	Individual	24.4%	-	24.4%	-	24.4%	-
900	70212	Kent Police Authority	The Police and Crime Commissioner for Kent	11.6%	-	11.6%	-	11.6%	-
901	70702	The Police and Crime Commissioner for Kent	The Police and Crime Commissioner for Kent	11.6%	-	11.6%	-	11.6%	-
911	70210	Kent and Medway Fire and Rescue Authority	Individual	12.5%	£554,000	12.5%	£579,000	12.5%	£605,000
<b>Other Major Scheduled Bodies</b>									
200	70205	South Kent College	College	-	-	-	-	-	-
201	70200	Canterbury College	College	15.6%	-	15.6%	-	15.6%	-
202	70206	East Kent College	College	-	-	-	-	-	-
203	70203	Mid Kent College	College	15.6%	-	15.6%	-	15.6%	-
205	70201	Hadlow College	College	15.6%	-	15.6%	-	15.6%	-
206	70204	North West Kent College	College	15.6%	-	15.6%	-	15.6%	-
207	70208	West Kent College	College	-	-	-	-	-	-
208	70202	Hilderstone College	College	15.6%	-	15.6%	-	15.6%	-
263	70362	ABM Catering	College	-	-	-	-	-	-
315	70209	K-College	College	15.6%	-	15.6%	-	15.6%	-
<b>Colleges</b>									

				1 Apr 2014		1 Apr 2015		1 Apr 2016	
Axis	Oracle	Employer name	2013 Funding Pool	% pay	plus	% pay	plus	% pay	plus
464	70206	East Kent College	College	15.6%	-	15.6%	-	15.6%	-
204	70207	The College Of Guidance Studies	College		-		-		-
<b>Scheduled Bodies</b>									
41	70232	Medway Upper Internal Drainage Board	Individual	32.9%	-	32.9%	-	32.9%	-
42	70231	Medway Lower Internal Drainage Board	Individual	35.5%	-	35.5%	-	35.5%	-
72	70227	Kent & Essex Sea Fisheries Committee	Individual	23.5%	-	23.5%	-	23.5%	-
93	70234	River Stour Internal Drainage Board	Individual	21.5%	-	21.5%	-	21.5%	-
220	70230	Margate Charter Trustees	Individual	15.5%	-	15.5%	-	15.5%	-
334	70240	East Kent Services (Thanet)	Individual	13.1%	-	13.1%	-	13.1%	-
340	70239	East Kent Housing (Arm's Length Management Organisation)	Individual	15.4%	-	15.4%	-	15.4%	-
27	70235	Romney Marsh Level Internal Drainage Board	Romney Marsh Level I.D.B	10.8%	£12,000	10.8%	£13,000	10.8%	£14,000
44	70237	Walland Marsh Level Internal Drainage Board	Romney Marsh Level I.D.B		-		-		-
45	70223	Denge & Southbrooks Internal Drainage Board	Romney Marsh Level I.D.B		-		-		-
<b>Transferee Admission Bodies</b>									
268	70364	Shaw Healthcare (FM Services)	Individual	20.1%	-	20.1%	-	20.1%	-
283	70367	Fusion Lifestyle Limited	Individual	12.9%	-	12.9%	-	12.9%	-
284	70370	Compass Group UK & Ireland Limited	Individual	20.7%	-	20.7%	-	20.7%	-
286	70368	Mitie PFI Limited	Individual	16.8%	-	16.8%	-	16.8%	-
287	70366	Norwest Holst Limited	Individual	16.3%	-	16.3%	-	16.3%	-
307	70373	Reliance Secure Task Management	Individual	29.9%	-	29.9%	-	29.9%	-
325	70354	MyTime Active	Individual	9.5%	-	9.5%	-	9.5%	-
330	70355	Veolia Environmental Services (UK) Plc	Individual	22.3%	-	22.3%	-	22.3%	-
342	70353	Superclean	Individual	16.1%	-	16.1%	-	16.1%	-
352	70356	Project Salus CIC	Individual	13.6%	-	13.6%	-	13.6%	-
380	70384	Enterprise (AOL) Limited	Individual	20.6%	-	20.6%	-	20.6%	-
382	70357	Children & Families Limited	Individual	7.4%	-	7.4%	-	7.4%	-
387	70358	APCOA Parking UK Limited (2)	Individual	15.0%	-	15.0%	-	15.0%	-
390	70376	Orchard Threater Dartford	Individual	15.9%	-	15.9%	-	15.9%	-
404	70380	Sodexo Catering	Individual	16.3%	-	16.3%	-	16.3%	-
407	70379	Kier Facilities Services Limited	Individual	22.5%	-	22.5%	-	22.5%	-
428	70386	NSL Limited	Individual	15.3%	-	15.3%	-	15.3%	-
429	70387	Steria Limited	Individual	15.4%	-	15.4%	-	15.4%	-
430	70385	Total Catering Solutions Limited	Individual	16.0%	-	16.0%	-	16.0%	-
431	70389	Northgate (St Georges School)	Individual	21.2%	£2,000	21.2%	£2,000	21.2%	£2,000
432	70390	Northgate (Thamesview School)	Individual	11.9%	-	11.9%	-	11.9%	-
433	70388	Northgate (St Johns School)	Individual	7.8%	£3,000	7.8%	£3,000	7.8%	£3,000
461	70391	Principal Catering Consultants (Our Lady of Hartley School)	Individual	22.0%	-	22.0%	-	22.0%	-
<b>Community Admission Bodies</b>									

			1 Apr 2014		1 Apr 2015		1 Apr 2016		
Axis	Oracle	Employer name	2013 Funding Pool	% pay	plus	% pay	plus	% pay	plus
<b>Minimum employer contributions due for the year beginning</b>									
53	70317	Kent University	Individual	27.0%	£40,000	27.0%	£42,000	27.0%	£44,000
59	70329	Rochester Bridge Trust	Individual	31.8%	-	31.8%	-	31.8%	-
70	70303	Caldecott Community	Individual	18.8%	-	18.8%	-	18.8%	-
84	70305	Canterbury Archaeological Trust	Individual	47.7%	-	47.7%	-	47.7%	-
88	70318	Kent College, Canterbury	Individual	26.1%	£1,000	26.1%	£1,000	26.1%	£1,000
94	70330	Tourism South East	Individual	30.3%	£43,000	30.3%	£45,000	30.3%	£47,000
109	70325	Mhs Homes	Individual	25.7%	-	25.7%	-	25.7%	-
215	70316	The Avenues Trust (Kelsey Care Ltd)	Individual	59.6%	-	59.6%	-	59.6%	-
230	70313	Hope (Kent) Ltd	Individual	19.5%	-	19.5%	£3,500	19.5%	£7,000
238	70338	Thanet Leisure Force	Individual	23.9%	-	23.9%	-	23.9%	-
239	70310	Gravesham Community Leisure Ltd	Individual	15.5%	-	15.5%	-	15.5%	-
249	70300	Active Life Ltd	Individual	14.5%	-	14.5%	-	14.5%	-
250	70307	Connexions Partnership Kent & Medway	Individual	17.1%	-	17.1%	-	17.1%	-
260	70345	Sevenoaks Leisure Ltd	Individual	14.1%	-	14.1%	-	14.1%	-
261	70346	Maidstone Housing Trust (Golding Homes)	Individual	15.2%	-	15.2%	-	15.2%	-
293	70348	Ashford Leisure Trust	Individual	14.9%	-	14.9%	-	14.9%	-
310	70349	Remade South East Ltd	Individual	25.2%	-	25.2%	-	25.2%	-
406	70352	Epic Trust	Individual	19.5%	-	19.5%	-	19.5%	-
395	70334	Amicus Horizon	Amicus Horizon	13.3%	£218,000	13.3%	£228,000	13.3%	£238,000
112	70334	Amicus Horizon	Amicus Horizon	-	-	-	-	-	-
389	70320	Avante Partnership	Avante Partnership	43.0%	-	43.0%	-	43.0%	-
105	70320	Kent Community Housing Trust	Avante Partnership	-	-	-	-	-	-
273	70306	Canterbury Christ Church University College	Canterbury Christchurch College	17.5%	-	17.5%	-	17.5%	-
69	70306	Canterbury Christ Church University College	Canterbury Christchurch College	-	-	-	-	-	-
274	70306	Canterbury Christ Church University College	Canterbury Christchurch College	-	-	-	-	-	-
267	70315	Invicta Telecare Limited	Invicta	17.3%	-	17.3%	-	17.3%	-
247	70315	Invicta Lifeline	Invicta	-	-	-	-	-	-
297	70336	Thanet Community Housing Association Limited (Orbit South)	Orbit South Housing Association	24.3%	-	25.8%	-	27.3%	-
216	70336	Thanet Community Housing Association Limited (Orbit South)	Orbit South Housing Association	-	-	-	-	-	-
266	70339	Russet Homes	Russet Homes	34.3%	-	34.3%	-	34.3%	-
114	70339	Tonbridge and Malling Housing Association	Russet Homes	-	-	-	-	-	-
39	70331	Sevenoaks School	Sevenoaks School	20.1%	-	20.1%	-	20.1%	-
308	70331	Sevenoaks School	Sevenoaks School	-	-	-	-	-	-
246	70340	Town and Country Housing Group	Town and Country Housing	13.5%	£111,000	13.5%	£116,000	13.5%	£121,000
127	70311	High Weald Housing Association	Town and Country Housing	-	-	-	-	-	-
245	70343	Town & Country Housing Group	Town and Country Housing	-	-	-	-	-	-
110	70341	West Kent Housing Association	West Kent Housing	27.3%	-	27.3%	-	27.3%	-
271	70365	Brenwards Limited	West Kent Housing	-	-	-	-	-	-

			1 Apr 2014		1 Apr 2015		1 Apr 2016		
Axis	Oracle	Employer name	2013 Funding Pool	% pay	plus	% pay	plus	% pay	plus
<b>Minimum employer contributions due for the year beginning</b>									
31	70260	Faversham Town Council	Individual	22.1%	-	22.1%	-	22.1%	-
50	70270	Sevenoaks Town Council	Individual	23.4%	£55,000	23.4%	£57,000	23.4%	£60,000
57	70272	Southborough Town Council	Individual	31.5%	-	31.5%	-	31.5%	-
62	70259	Edenbridge Town Council	Individual	22.0%	-	22.0%	-	22.0%	-
71	70275	Swanley Town Council	Individual	16.8%	£30,000	16.8%	£31,000	16.8%	£32,000
85	70276	Swanscombe & Greenhithe Town Council	Individual	11.9%	£29,000	11.9%	£30,000	11.9%	£31,000
86	70277	Tenterden Town Council	Individual	21.9%	-	21.9%	-	21.9%	-
92	70264	Hythe Town Council	Individual	23.4%	-	23.4%	-	23.4%	-
99	70268	Sandwich Town Council	Individual	20.6%	-	20.6%	-	20.6%	-
225	70271	Snodland Town Council	Individual	20.8%	-	20.8%	-	20.8%	-
235	70233	Ramsgate Town Council	Individual	21.5%	-	21.5%	-	21.5%	-
253	70284	Deal Town Council	Individual	15.7%	-	15.7%	-	15.7%	-
277	70221	Folkestone Town Council	Charter Trustees of Folkestone	18.8%	-	18.8%	-	18.8%	-
79	70221	Charter Trustees of Folkestone	Charter Trustees of Folkestone	-	-	-	-	-	-
232	70256	Dover Town Council	Dover Town Council	21.2%	-	21.2%	-	21.2%	-
55	70220	Dover Trustee's	Dover Town Council	-	-	-	-	-	-
<b>Parish Councils</b>									
34	70254	Darenth Parish Council	Individual	31.3%	-	31.3%	-	31.3%	-
49	70274	Stone Parish Council	Individual	21.3%	-	21.3%	-	21.3%	-
96	70278	Westerham Parish Council	Individual	20.5%	-	20.5%	-	20.5%	-
100	70255	Ditton Parish Council	Individual	14.8%	-	14.8%	-	14.8%	-
210	70068	Otford Parish Council	Individual	20.7%	-	20.7%	-	20.7%	-
218	70251	Borough Green Parish Council	Individual	29.8%	-	29.8%	-	29.8%	-
231	70273	Staplehurst Parish Council	Individual	18.7%	-	18.7%	-	18.7%	-
233	70266	Longfield & New Barn Parish Council	Individual	13.6%	-	13.6%	-	13.6%	-
234	70253	Cranbrook Parish Council	Individual	23.4%	-	23.4%	-	23.4%	-
236	70261	Hartley Parish Council	Individual	20.1%	-	20.1%	-	20.1%	-
237	70269	Seal Parish Council	Individual	19.3%	-	19.3%	-	19.3%	-
248	70262	Herne and Broomfield Parish Council	Individual	25.7%	-	25.7%	-	25.7%	-
251	70283	Temple Ewell Parish Council	Individual	20.7%	-	20.7%	-	20.7%	-
252	70282	Ash Parish Council	Individual	16.3%	-	17.7%	-	19.1%	-
254	70285	Chestfield Parish Council	Individual	21.9%	-	21.9%	-	21.9%	-
255	70286	Leigh Parish Council	Individual	19.9%	-	20.9%	-	21.9%	-
257	70288	Farningham Parish Council	Individual	21.0%	-	24.7%	-	28.5%	-
258	70289	Hawkhurst Parish Council	Individual	23.0%	-	25.3%	-	27.5%	-
270	70291	Eastry Parish Council	Individual	15.6%	-	15.6%	-	15.6%	-
275	70290	Woodnesborough Parish Council	Individual	15.6%	-	15.6%	-	15.6%	-
276	70292	Great Mongeham Parish Council	Individual	15.6%	-	15.6%	-	15.6%	-

				1 Apr 2014		1 Apr 2015		1 Apr 2016	
Axis	Oracle	Employer name	2013 Funding Pool	% pay	plus	% pay	plus	% pay	plus
<b>Minimum employer contributions due for the year beginning</b>									
278	70293	Pembury Parish Council	Individual	16.1%	-	16.1%	-	16.1%	-
280	70294	West Kingsdown Parish Council	Individual	13.9%	-	13.9%	-	13.9%	-
288	70295	Minster-On-Sea Parish Council	Individual	15.0%	-	15.0%	-	15.0%	-
289	70296	Hawkinge Parish Council	Individual	17.5%	-	17.5%	-	17.5%	-
303	70298	Eynsford Parish Council	Individual	9.7%	-	9.7%	-	9.7%	-
337	70248	Otham Parish Council	Individual	18.2%	-	18.2%	-	18.2%	-
338	70247	Downswood Parish Council	Individual	18.2%	-	18.2%	-	18.2%	-
393	70299	Kings Hill Parish Council	Individual	15.3%	-	15.3%	-	15.3%	-
240	70265	Kemsing Parish Council	Ceased, no further liability	-	-	-	-	-	-
241	70250	Birchington Parish Council	Ceased, no further liability	-	-	-	-	-	-
<b>Kent Academies</b>									
279	70500	Marlowe Academy	Kent Academies	19.8%	-	19.8%	-	19.8%	-
291	70501	Leigh Technology Academy	Kent Academies	15.9%	-	17.8%	-	19.8%	-
294	70504	Folkestone Academy (Primary)	Kent Academies	18.8%	-	19.3%	-	19.8%	-
295	70502	Spires Academy	Kent Academies	18.1%	-	19.0%	-	19.8%	-
296	70503	Marsh Academy	Kent Academies	18.2%	-	19.0%	-	19.8%	-
298	70505	New Line Learning Academy	Kent Academies	19.8%	-	19.8%	-	19.8%	-
299	70506	Cornwallis Academy	Kent Academies	19.8%	-	19.8%	-	19.8%	-
301	71072	The Maplesden Noakes School (Academy)	Kent Academies	19.8%	-	19.8%	-	19.8%	-
302	71033	Folkestone School for Girls Academy	Kent Academies	19.8%	-	19.8%	-	19.8%	-
309	70507	Longfield Academy	Kent Academies	19.8%	-	19.8%	-	19.8%	-
311	71011	Highworth Grammar School (Academy)	Kent Academies	19.8%	-	19.8%	-	19.8%	-
312	71007	Meopham Community Academy - MCP	Kent Academies	19.8%	-	19.8%	-	19.8%	-
313	71010	Westlands Primary School (Academy) - SWA	Kent Academies	19.8%	-	19.8%	-	19.8%	-
314	71005	The Hayesbrook School (Academy)	Kent Academies	19.8%	-	19.8%	-	19.8%	-
316	71012	Tonbridge Grammar School (Academy)	Kent Academies	19.8%	-	19.8%	-	19.8%	-
319	71014	St Stephen's Junior School (Academy)	Kent Academies	19.8%	-	19.8%	-	19.8%	-
321	71017	Weald of Kent Grammar School	Kent Academies	19.8%	-	19.8%	-	19.8%	-
322	71013	Herne Bay High School (Academy)	Kent Academies	19.8%	-	19.8%	-	19.8%	-
323	71018	Amherst School Academy	Kent Academies	19.8%	-	19.8%	-	19.8%	-
327	71025	Oakwood Park Grammar School (Academy)	Kent Academies	19.8%	-	19.8%	-	19.8%	-
328	71026	Bennett Memorial Diocesan School (Academy)	Kent Academies	19.8%	-	19.8%	-	19.8%	-
329	71027	Valley Park School (Academy) - VIT	Kent Academies	19.8%	-	19.8%	-	19.8%	-
331	71046	Hartsdown Technology College (Academy)	Kent Academies	19.8%	-	19.8%	-	19.8%	-
332	71022	Dane Court Grammar School (Academy)	Kent Academies	19.8%	-	19.8%	-	19.8%	-
333	71023	King Ethelbert School (Academy)	Kent Academies	19.8%	-	19.8%	-	19.8%	-
335	71021	Sir Roger Manwood School (Academy)	Kent Academies	19.8%	-	19.8%	-	19.8%	-
336	71047	Invicta Grammar School (Academy) - VIT	Kent Academies	19.8%	-	19.8%	-	19.8%	-
344	71041	Queen Elizabeth's Grammar School (Academy)	Kent Academies	19.8%	-	19.8%	-	19.8%	-
345	71029	The Towers School (Academy)	Kent Academies	19.8%	-	19.8%	-	19.8%	-

				1 Apr 2014		1 Apr 2015		1 Apr 2016	
Minimum employer contributions due for the year beginning			2013 Funding Pool	% pay	plus	% pay	plus	% pay	plus
Axis	Oracle	Employer name							
346	71070	Pluckley C of E Primary School Academy (KAT)	Kent Academies	19.8%	-	19.8%	-	19.8%	-
347	71039	The Abbey School (Academy)	Kent Academies	19.8%	-	19.8%	-	19.8%	-
349	71061	Meopham School (Academy) - SWA	Kent Academies	19.8%	-	19.8%	-	19.8%	-
350	71038	Regis Manor Community Primary School (Academy) - SWA	Kent Academies	19.8%	-	19.8%	-	19.8%	-
353	71057	Wilmington Grammar School for Boys (Academy)	Kent Academies	19.8%	-	19.8%	-	19.8%	-
354	71060	Barton Court Grammar School (Academy)	Kent Academies	19.8%	-	19.8%	-	19.8%	-
355	71056	Mascalls School (Academy)	Kent Academies	19.8%	-	19.8%	-	19.8%	-
356	71053	Milsted & Frinsted CE Primary Schools (Academy)	Kent Academies	19.8%	-	19.8%	-	19.8%	-
357	71052	Selling CE Primary (Academy)	Kent Academies	19.8%	-	19.8%	-	19.8%	-
358	71051	Lynsted & Norton Primary School (Academy)	Kent Academies	19.8%	-	19.8%	-	19.8%	-
359	71032	Gravesend Grammar School (Boys) (Academy)	Kent Academies	19.8%	-	19.8%	-	19.8%	-
360	71063	Sheldwich Primary School (Academy)	Kent Academies	19.8%	-	19.8%	-	19.8%	-
361	71058	Wilmington Girls Grammar School (Academy)	Kent Academies	19.8%	-	19.8%	-	19.8%	-
362	71037	St Augustine (Academy) - WAT	Kent Academies	19.8%	-	19.8%	-	19.8%	-
363	71040	Hillview School for Girls (Academy)	Kent Academies	19.8%	-	19.8%	-	19.8%	-
364	71064	Homewood School (Academy)	Kent Academies	19.8%	-	19.8%	-	19.8%	-
365	71065	Brockhill Park Performing Arts College (Academy)	Kent Academies	19.8%	-	19.8%	-	19.8%	-
366	71020	Horizons Primary School (KAT)	Kent Academies	19.8%	-	19.8%	-	19.8%	-
367	71069	St John's CE Primary School (Academy)	Kent Academies	19.8%	-	19.8%	-	19.8%	-
368	71068	Saint George's Church of England School (Academy)	Kent Academies	19.8%	-	19.8%	-	19.8%	-
371	71071	Smarden Primary School (Academy) (KAT)	Kent Academies	19.8%	-	19.8%	-	19.8%	-
372	71074	Joydens Wood Infant School (Academy)	Kent Academies	19.8%	-	19.8%	-	19.8%	-
373	71073	Joydens Wood Junior School (Academy)	Kent Academies	19.8%	-	19.8%	-	19.8%	-
374	71062	The Sittingbourne Community College (Academy) - SWA	Kent Academies	19.8%	-	19.8%	-	19.8%	-
385	70508	Skinnlers Academy	Kent Academies	19.8%	-	19.8%	-	19.8%	-
386	70509	Isle of Sheppey Academy - OCL	Kent Academies	19.8%	-	19.8%	-	19.8%	-
388	71075	Chiddingstone Primary School (Academy)	Kent Academies	19.8%	-	19.8%	-	19.8%	-
392	71078	Wilmington Primary School (Academy)	Kent Academies	19.8%	-	19.8%	-	19.8%	-
397	70511	The Duke of York's Royal Military School (Academy)	Kent Academies	19.8%	-	19.8%	-	19.8%	-
398	70517	Wilmington Academy - LAT	Kent Academies	19.8%	-	19.8%	-	19.8%	-
402	70515	Dover Christ Church Academy	Kent Academies	19.8%	-	19.8%	-	19.8%	-
403	70512	John Wallis Academy	Kent Academies	19.8%	-	19.8%	-	19.8%	-
405	70516	Knole Academy	Kent Academies	19.8%	-	19.8%	-	19.8%	-
408	71000	Castle Community College (Academy)	Kent Academies	19.8%	-	19.8%	-	19.8%	-
409	71002	Highsted Grammar School (Academy)	Kent Academies	19.8%	-	19.8%	-	19.8%	-
410	71004	The Canterbury Academy	Kent Academies	19.8%	-	19.8%	-	19.8%	-
411	71001	Fulston Manor School (Academy)	Kent Academies	19.8%	-	19.8%	-	19.8%	-
412	71003	The Westlands School (Academy) - SWA	Kent Academies	19.8%	-	19.8%	-	19.8%	-
413	71009	Orchards Academy - KAT	Kent Academies	19.8%	-	19.8%	-	19.8%	-
416	71008	Sandwich Technology School (Academy)	Kent Academies	19.8%	-	19.8%	-	19.8%	-
417	71006	Dartford Grammar School (Boys) Academy	Kent Academies	19.8%	-	19.8%	-	19.8%	-

			1 Apr 2014		1 Apr 2015		1 Apr 2016		
Axis	Oracle	Employer name	2013 Funding Pool	% pay	plus	% pay	plus	% pay	plus
<b>Minimum employer contributions due for the year beginning</b>									
418	71079	Graveney Primary School (Academy)	Kent Academies	19.8%	-	19.8%	-	19.8%	-
420	71083	Borden Grammar School (Academy)	Kent Academies	19.8%	-	19.8%	-	19.8%	-
421	71045	Cranbrook School (Academy)	Kent Academies	19.8%	-	19.8%	-	19.8%	-
422	71059	Mayfield Grammar School (Academy)	Kent Academies	19.8%	-	19.8%	-	19.8%	-
423	71042	Milestone Academy - LAT	Kent Academies	19.8%	-	19.8%	-	19.8%	-
424	71084	Wentworth Primary School (Academy)	Kent Academies	19.8%	-	19.8%	-	19.8%	-
425	71091	Luddenham Primary School (Academy)	Kent Academies	19.8%	-	19.8%	-	19.8%	-
426	71092	Hampton Primary School Academy	Kent Academies	19.8%	-	19.8%	-	19.8%	-
427	71080	Norton Knatchbull School (Academy)	Kent Academies	19.8%	-	19.8%	-	19.8%	-
434	71088	Whitecliffs Primary College for the Arts (Academy) - DFA	Kent Academies	19.8%	-	19.8%	-	19.8%	-
435	71087	Shatterlocks Infant School (Academy) - DFA	Kent Academies	19.8%	-	19.8%	-	19.8%	-
436	71090	Barton Junior School (Academy) - DFA	Kent Academies	19.8%	-	19.8%	-	19.8%	-
437	71089	Astor College (Academy) - DFA	Kent Academies	19.8%	-	19.8%	-	19.8%	-
438	71086	Oaks Academy - AET	Kent Academies	19.8%	-	19.8%	-	19.8%	-
439	71085	Tree Tops Academy - AET	Kent Academies	19.8%	-	19.8%	-	19.8%	-
440	71095	St James the Great Academy-AET	Kent Academies	19.8%	-	19.8%	-	19.8%	-
441	71044	York Road Junior Academy-LAT	Kent Academies	19.8%	-	19.8%	-	19.8%	-
444	71093	Molehill Copse Primary Academy-AET	Kent Academies	19.8%	-	19.8%	-	19.8%	-
445	71094	Grove Park Primary School -JWA	Kent Academies	19.8%	-	19.8%	-	19.8%	-
447	71201	Newlands Primary School (Academy)-KAT	Kent Academies	19.8%	-	19.8%	-	19.8%	-
448	71081	The High Weald Academy-BLT	Kent Academies	19.8%	-	19.8%	-	19.8%	-
449	71204	Northdown Primary School (Academy)-KAT	Kent Academies	19.8%	-	19.8%	-	19.8%	-
451	71099	The Harvey Grammar School (Academy)	Kent Academies	19.8%	-	19.8%	-	19.8%	-
452	71076	Salmestone Primary and Nursery School (Academy)-KAT	Kent Academies	19.8%	-	19.8%	-	19.8%	-
453	71203	West Malling CEP School (Academy)	Kent Academies	19.8%	-	19.8%	-	19.8%	-
455	71202	Sturry CE Primary School (Academy)-SAT	Kent Academies	19.8%	-	19.8%	-	19.8%	-
456	71200	Hersden Village Primary School (Academy)-SAT	Kent Academies	19.8%	-	19.8%	-	19.8%	-
462	71209	The Tiger Primary School	Kent Academies	19.8%	-	19.8%	-	19.8%	-
466	71097	Dame Janet Primary Academy-KAT	Kent Academies	19.8%	-	19.8%	-	19.8%	-
467	71034	Allington Primary School Academy	Kent Academies	19.8%	-	19.8%	-	19.8%	-
468	71212	Saint Laurence in Thanet CEJ Academy - CDT	Kent Academies	19.8%	-	19.8%	-	19.8%	-
469	71098	Drapers Mills Primary Academy - KAT	Kent Academies	19.8%	-	19.8%	-	19.8%	-
470	71207	St Mary's CofE Primary Academy -CDT(Folkestone)	Kent Academies	19.8%	-	19.8%	-	19.8%	-
471	71206	Temple Grove Academy-TGS	Kent Academies	19.8%	-	19.8%	-	19.8%	-
473	71054	Warden House Primary School Academy	Kent Academies	19.8%	-	19.8%	-	19.8%	-
474	71211	St Eanswythe's CEP School( Academy)-CDT	Kent Academies	19.8%	-	19.8%	-	19.8%	-
475	71208	Christchurch CEP School (Academy)-CDT (Folkestone)	Kent Academies	19.8%	-	19.8%	-	19.8%	-
317	71015	Chatham House Grammar School (Academy)	Kent Academies	-	-	-	-	-	-
318	71016	Clarendon House Grammar School (Academy)	Kent Academies	-	-	-	-	-	-

				1 Apr 2014		1 Apr 2015		1 Apr 2016	
Axis	Oracle	Employer name	2013 Funding Pool	% pay	plus	% pay	plus	% pay	plus
<b>Minimum employer contributions due for the year beginning</b>									
<b>Medway Academies</b>									
326	71019	KAT: Rainham School for Girls	Medway Academies	20.1%	-	20.1%	-	20.1%	-
341	71048	Chatham Grammar School for Boys (Academy)-TTA	Medway Academies	20.1%	-	20.1%	-	20.1%	-
343	71055	Sir Joseph Williamsons Maths School Academy - WAT	Medway Academies	20.1%	-	20.1%	-	20.1%	-
348	70602	Cliffe Woods Primary Academy	Medway Academies	20.1%	-	20.1%	-	20.1%	-
351	70606	Thomas Aveling School (Academy)	Medway Academies	20.1%	-	20.1%	-	20.1%	-
370	71028	Rainham Mark Grammar School (Academy)	Medway Academies	20.1%	-	20.1%	-	20.1%	-
375	70605	Hundred of Hoo School (Academy)-WAT	Medway Academies	20.1%	-	20.1%	-	20.1%	-
383	71049	Chatham Grammar School for Girls (Academy)	Medway Academies	20.1%	-	20.1%	-	20.1%	-
391	70510	Strood Academy	Medway Academies	20.1%	-	20.1%	-	20.1%	-
400	70514	Brompton Academy	Medway Academies	20.1%	-	20.1%	-	20.1%	-
401	70513	Bishop of Rochester Academy	Medway Academies	20.1%	-	20.1%	-	20.1%	-
414	70600	Fort Pitt Grammar School (Academy) Trust	Medway Academies	20.1%	-	20.1%	-	20.1%	-
415	70601	Rochester Grammar School (Academy)	Medway Academies	20.1%	-	20.1%	-	20.1%	-
419	70603	Walderslade Girls School Academy	Medway Academies	20.1%	-	20.1%	-	20.1%	-
442	70604	Greenacre School (Academy)	Medway Academies	20.1%	-	20.1%	-	20.1%	-
443	70519	High Halstow Primary School Academy -WAT	Medway Academies	20.1%	-	20.1%	-	20.1%	-
446	70518	All Faiths School Academy-TTA	Medway Academies	20.1%	-	20.1%	-	20.1%	-
450	70520	Chattenden Primary School Academy-PAT	Medway Academies	20.1%	-	20.1%	-	20.1%	-
458	70523	Elaine Primary School Academy-WAT	Medway Academies	20.1%	-	20.1%	-	20.1%	-
459	70521	The Robert Napier School Academy-FPT	Medway Academies	20.1%	-	20.1%	-	20.1%	-
460	70522	Phoenix Academy-FPT	Medway Academies	20.1%	-	20.1%	-	20.1%	-
472	70524	St James CE Primary School Academy-WAT	Medway Academies	20.1%	-	20.1%	-	20.1%	-
<b>Orphan Employers</b>									
29	70224	Fairmeadow Hostel, Maidstone		-		-		-	
64	70309	Folkestone & District Water Services		-		-		-	
68	70312	Hollywood Manor Home		-		-		-	
73	70333	St Vincents School, Tankerton		-		-		-	
74	70332	St Vincents School, Dartford		-		-		-	
75	70322	Knotley Hall Approved School		-		-		-	
77	70304	Canterbury & Rochester Diocese		-		-		-	
82	70226	Herne Bay Youth Centre		-		-		-	
83	70327	Mote House, Maidstone		-		-		-	
98	70302	Bearsted Parochial Church Council		-		-		-	
117	70308	Firmstart Medway		-		-		-	
211	70401	Southern Water Authority		-		-		-	
213	70324	Medway Community Living Services		-		-		-	
259	70361	Town & Country Cleaners Limited		-		-		-	

## Notes

- A4.3. Further sums should be paid to the Fund to meet the costs of any early retirements using methods and assumptions discussed with us.
- A4.4. The certified contribution rates represent the minimum level of contributions to be paid. 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.
- A4.5. Contributions are due to be paid monthly in arrear unless otherwise agreed between an employer and the Administering Authority. Any such agreements are reflected in the amounts certified above.

## Projected New Benefits

- A4.6. The following table shows the amount of new pension and lump sum benefits (excluding non ill health early retirement benefits) projected to come into payment during the period 1 April 2014 to 31 March 2017.

Year to	Retirement Benefits £(000)
31 March 2015	34,970
31 March 2016	41,764
31 March 2017	43,866

## Appendix 5 Payment Plans

A5.1. There are a number of employers in the Fund that no longer have any active members, but are still liable for the residual deferred and pensioner liabilities. A payment plan, or similar, has therefore been put in place for each of these employers and the resulting required contribution amounts for the period 1 April 2014 to 31 March 2017 are set out in the table below.

				1 Apr 2014		1 Apr 2015		1 Apr 2016	
Minimum employer contributions due for the year beginning			2013 Funding Pool	% pay	plus	% pay	plus	% pay	plus
Axis	Oracle	Employer name							
60	70229	Kent Valuation Panel	Individual		£135,000		-		-
89	70321	Kent Music School	Individual		£11,000		£11,000		£11,000
91	70319	Kent College, Pembury	Individual		£3,000		£3,000		£3,000
118	70263	Horton Kirby Parish Council	Individual		-		-		-
132	70252	Broadstairs Town Council	Individual		£9,100		£9,100		£9,100
212	70281	Yalding Parish Council	Individual		-		-		-
219	70314	Hyde Housing Association	Individual		£87,000		£91,000		£95,000
256	70287	Minster Parish Council	Individual		-		-		-
269	70238	Kent Top Temps	Individual		-		-		-
285	70369	Mitie Cleaning & Support Services	Individual		-		-		-
290	70371	Quadron Services Limited	Individual		-		-		-
300	70297	Eythorne Parish Council	Individual		-		-		-
320	70249	Sturry Parish Council	Individual		-		-		-
339	70246	Littlebourne Parish Council	Individual		-		-		-
384	70375	MCCH Society Limited	Individual		-		-		-
399	70378	Connexions Partnership Kent & Medway (2)	Individual		-		-		-

## Appendix 6 New Employers

A6.1. The below employers joined the Fund on or after 1 April 2013 and their rates were certified at their date of joining and will continue as set out until 1 April 2017 when they will be assessed as part of the next formal valuation.

Certified rates for new employers in the Fund since 1 April 2013 for the year beginning			Funding Pool	1 Apr 2014		1 Apr 2015		1 Apr 2016	
Axis	Oracle	Employer name		% pay	plus	% pay	plus	% pay	plus
480	70394	Medway Community Healthcare ( re Balfour Centre)	Individual	19.6%		19.6%		19.6%	
378	70701	Commercial Services Kent Ltd	Individual	18.3%		18.3%		18.3%	
488	70802	Tonbridge & Malling Leisure Trust	Individual	12.0%		12.0%		12.0%	
485	70801	Medway Norse Limited	Individual	19.2%		19.2%		19.2%	
478	70398	Strode Park Foundation	Individual	19.4%		19.4%		19.4%	
612	70399	Rochester Care Home (re Robert Bean Lodge)	Individual	20.3%		20.3%		20.3%	
613	70800	Victory Care Home (re Nelson Court)	Individual	21.2%		21.2%		21.2%	
481	70396	Caterlink	Individual	12.6%		12.6%		12.6%	
482	70395	Principal Catering Consultants - Meadowfields	Individual	15.4%		15.4%		15.4%	
631	70803	Pie Factory Music	Individual	17.7%		17.7%		17.7%	
495	70397	Biffa (Mid Kent Joint Waste)	Individual	20.8%		20.8%		20.8%	
479	70703	Higham Parish Council	Individual	20.2%		20.2%		20.2%	
324	71024	Wrotham School	Kent Academies	19.8%		19.8%		19.8%	
476	71219	R2K - Milton Court Primary School	Kent Academies	19.8%		19.8%		19.8%	
463	71220	R2K - Kemsley Primary School	Kent Academies	19.8%		19.8%		19.8%	
457	71096	Hartley Primary School Acadamy	Kent Academies	19.8%		19.8%		19.8%	
484	71210	MCP - Chantry Primary School Academy	Kent Academies	19.8%		19.8%		19.8%	
610	71235	Petham School Academy	Kent Academies	19.8%		19.8%		19.8%	
498	71237	Trinity School (Free School)	Kent Academies	19.8%		19.8%		19.8%	
611	71241	Wye Free School	Kent Academies	19.8%		19.8%		19.8%	
497	71242	The Wells Free School	Kent Academies	19.8%		19.8%		19.8%	
499	71257	Kent Catholic Schools Partnership	Kent Academies	19.8%		19.8%		19.8%	
615	71258	Hadlow Rural Community School	Kent Academies	19.8%		19.8%		19.8%	
494	71067	HAS: The Ebbsfleet Academy	Kent Academies	19.8%		19.8%		19.8%	
618	71248	ACE Learning (Hamstreet Primary School)	Kent Academies	19.8%		19.8%		19.8%	
616	71247	ACE Learning (Furley Park Primary School)	Kent Academies	19.8%		19.8%		19.8%	
620	71217	R2K - Dover Road Community Primary School	Kent Academies	19.8%		19.8%		19.8%	
487	71218	Christ Church CoE School (Academy) Ramsgate	Kent Academies	19.8%		19.8%		19.8%	
614	71234	Cliftonville Academy	Kent Academies	19.8%		19.8%		19.8%	
617	71228	Aylesford Primary School	Kent Academies	19.8%		19.8%		19.8%	
454	71082	Pilgrims Way Primary Academy	Kent Academies	19.8%		19.8%		19.8%	
623	71254	South Avenue Junior Academy	Kent Academies	19.8%		19.8%		19.8%	
624	71260	South Avenue Infants Academy	Kent Academies	19.8%		19.8%		19.8%	
626	71215	KCSP - St Simon Stock Catholic School	Kent Academies	19.8%		19.8%		19.8%	
625	71224	KCSP - St Joseph's Catholic Primary School	Kent Academies	19.8%		19.8%		19.8%	

Certified rates for new employers in the Fund since 1 April 2013 for the year beginning			Funding Pool	1 Apr 2014		1 Apr 2015		1 Apr 2016	
Axis	Oracle	Employer name		% pay	plus	% pay	plus	% pay	plus
627	71216	CDT - Temple Ewell CEP Academy	Kent Academies	19.8%		19.8%		19.8%	
629	71243	Gateway Primary Academy	Kent Academies	19.8%		19.8%		19.8%	
630	71244	Brent Primary School Academy	Kent Academies	19.8%		19.8%		19.8%	
633	71238	Tymberwood Academy (R2K Raynehurst Primary Academy)	Kent Academies	19.8%		19.8%		19.8%	
483	71214	KCSP St Gregory's School Academy	Kent Academies	19.8%		19.8%		19.8%	
622	71262	The Skinners School	Kent Academies	19.8%		19.8%		19.8%	
632	71276	KCSP - St Joseph's School Academy Broadstairs	Kent Academies	19.8%		19.8%		19.8%	
496	71255	Chatham and Clarendon Grammar School Academy	Kent Academies	19.8%		19.8%		19.8%	
477	70526	Woodlands Primary School Academy	Medway Academies	20.1%		20.1%		20.1%	
493	70530	All Hallows School	Medway Academies	20.1%		20.1%		20.1%	
490	70527	Saxon Way School (Griffin Academy Trust)	Medway Academies	20.1%		20.1%		20.1%	
489	70529	Kingfisher School (Griffin Academy Trust)	Medway Academies	20.1%		20.1%		20.1%	
486	71229	Hextable School (Oasis Academy Trust)	Medway Academies	20.1%		20.1%		20.1%	
492	70525	Skinner Street School (Oasis Academy Trust)	Medway Academies	20.1%		20.1%		20.1%	
621	70531	Wayfield Academy	Medway Academies	20.1%		20.1%		20.1%	
491	70528	Lordswood Primary School Academy	Medway Academies	20.1%		20.1%		20.1%	
635	70534	Gordon Junior School Academy	Medway Academies	20.1%		20.1%		20.1%	
634	70533	Gordon Infants School	Medway Academies	20.1%		20.1%		20.1%	

## Notes

A6.2. Further sums should be paid to the Fund to meet the costs of any early retirements using methods and assumptions discussed with us.

A6.3. The certified contribution rates represent the minimum level of contributions to be paid. 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.

## Appendix 7 LGPS Benefits

A7.1. The benefit changes from 1 April 2014 involve the formation of a new scheme, referred to below as LGPS 2014. Transitional regulations are applied so that the benefits in the previous LGPS 2008 scheme are maintained.

LGPS Benefits	LGPS 2014	LGPS 2008																																								
Type of Scheme	Career Average Revalued Earnings (CARE)	Final Salary																																								
Pension Benefit Accrual	1/49 <sup>th</sup>	1/60 <sup>th</sup> for service after 1 April 2008. Benefits for service before 31 March 2008 were based on 1/80 <sup>th</sup> accrual and an automatic lump sum of 3/80 <sup>th</sup> .																																								
Revaluation	Consumer Prices Index (CPI)	Based on Final Salary																																								
Lump Sum	By commutation 12:1 up to a maximum of 25% of lifetime allowance																																									
Pensionable Pay	Pay <b>including</b> non-contractual overtime and additional hours for part time staff	Pay <b>excluding</b> non-contractual overtime and non-pensionable additional hours																																								
Member Contributions	Banded Contributions based on <b>actual</b> pensionable pay	Banded Contributions based on <b>full time equivalent</b> pensionable pay																																								
<table border="1"> <thead> <tr> <th>Range</th><th>Gross Rate</th><th>Range</th><th>Gross Rate</th></tr> </thead> <tbody> <tr> <td>Up to £13,500</td><td>5.5%</td><td>Up to £13,700</td><td>5.5%</td></tr> <tr> <td>£13,501 to £21,000</td><td>5.8%</td><td>£13,701 to £16,100</td><td>5.8%</td></tr> <tr> <td>£21,001 to £34,000</td><td>6.5%</td><td>£16,101 to £20,800</td><td>5.9%</td></tr> <tr> <td>£34,001 to £43,000</td><td>6.8%</td><td>£20,801 to £34,700</td><td>6.5%</td></tr> <tr> <td>£43,001 to £60,000</td><td>8.5%</td><td>£34,701 to £46,500</td><td>6.8%</td></tr> <tr> <td>£60,001 to £85,000</td><td>9.9%</td><td>£46,501 to £87,100</td><td>7.2%</td></tr> <tr> <td>£85,001 to £100,000</td><td>10.5%</td><td>More than £87,100</td><td>7.5%</td></tr> <tr> <td>£100,001 to £150,000</td><td>11.4%</td><td></td><td></td></tr> <tr> <td>More than £150,000</td><td>12.5%</td><td></td><td></td></tr> </tbody> </table>			Range	Gross Rate	Range	Gross Rate	Up to £13,500	5.5%	Up to £13,700	5.5%	£13,501 to £21,000	5.8%	£13,701 to £16,100	5.8%	£21,001 to £34,000	6.5%	£16,101 to £20,800	5.9%	£34,001 to £43,000	6.8%	£20,801 to £34,700	6.5%	£43,001 to £60,000	8.5%	£34,701 to £46,500	6.8%	£60,001 to £85,000	9.9%	£46,501 to £87,100	7.2%	£85,001 to £100,000	10.5%	More than £87,100	7.5%	£100,001 to £150,000	11.4%			More than £150,000	12.5%		
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Contribution Flexibility	Member can pay 50% contributions for 50% of the pension benefit	Not Available																																								
Normal Pension Age	Linked to individual member's State Pension Age (minimum age 65)	Age 65																																								
Death in Service Lump Sum	<b>3 x Pensionable Pay</b>																																									
Death in Service Survivor Benefits	1/160 <sup>th</sup> accrual based on potential service to <b>Normal Pension Age</b>																																									
III Health Provision	Tier 1 - Immediate payment with service enhanced to <b>Normal Pension Age</b>																																									

LGPS Benefits	LGPS 2014	LGPS 2008
	Tier 2 - Immediate payment with 25% service enhancement to <b>Normal Pension Age</b>	
	Tier 3 - Temporary payment of pension for up to 3 years	
<b>Post Retirement Revaluation</b>		Pension Increase Orders
<b>Vesting Period</b>	2 years	3 months
<b>Early Payment - Reduction to Benefits (Rule of 85)</b>	For members of the LGPS on 30 September 2006, some or all of their benefits paid early could be protected from reduction under what is called the Rule of 85.  The Rule of 85 is satisfied if their age at the date they draw their benefits plus their scheme membership (each in whole years) add up to 85 or more.  If they <b>could not satisfy the Rule of 85 by the time they are 65</b> , then all of their benefits are reduced, if they choose to retire before age 65.  If they <b>will be age 60 or over by 31 March 2016</b> and choose to retire before age 65, then <b>provided they satisfy the Rule of 85 when they start to draw their pension</b> , the benefits they build up to 31 March 2016 will not be reduced.  If they <b>will be under age 60 by 31 March 2016</b> and choose to retire before age 65, then <b>provided they satisfy the Rule of 85 when they start to draw their pension</b> , the benefits they have built up to 31 March 2008 will not be reduced. Also, if they will be aged 60 between 1 April 2016 and 31 March 2020 and meet the Rule of 85 by 31 March 2020, some or all of the benefits that they have built up between 1 April 2008 and 31 March 2020 will not have a full reduction.	