



BARNETT
WADDINGHAM

Part of **HOWDEN**

Kent Pension Fund

Actuarial valuation as at 31 March 2025

Barry McKay FFA | Partner

Roisin McGuire FFA | Principal

Barnett Waddingham LLP

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Executive Summary

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

1. Funding position

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

2. Contributions

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

3. Methods and assumptions

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

4. Investment performance

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

5. Regulatory developments

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

Comparison with other LGPS funds

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

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

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



Background

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

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

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

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

Compliance statements

This advice is provided in our capacity as Fund Actuary.

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

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

Valuation methodology

Setting contributions

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

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

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

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

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

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

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



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

Secondary rate “recovery period”

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

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



Assumptions used

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

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

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

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

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

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

Valuation of liabilities

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

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

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

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

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

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

Valuation of assets

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

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

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

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

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

Results

Funding position

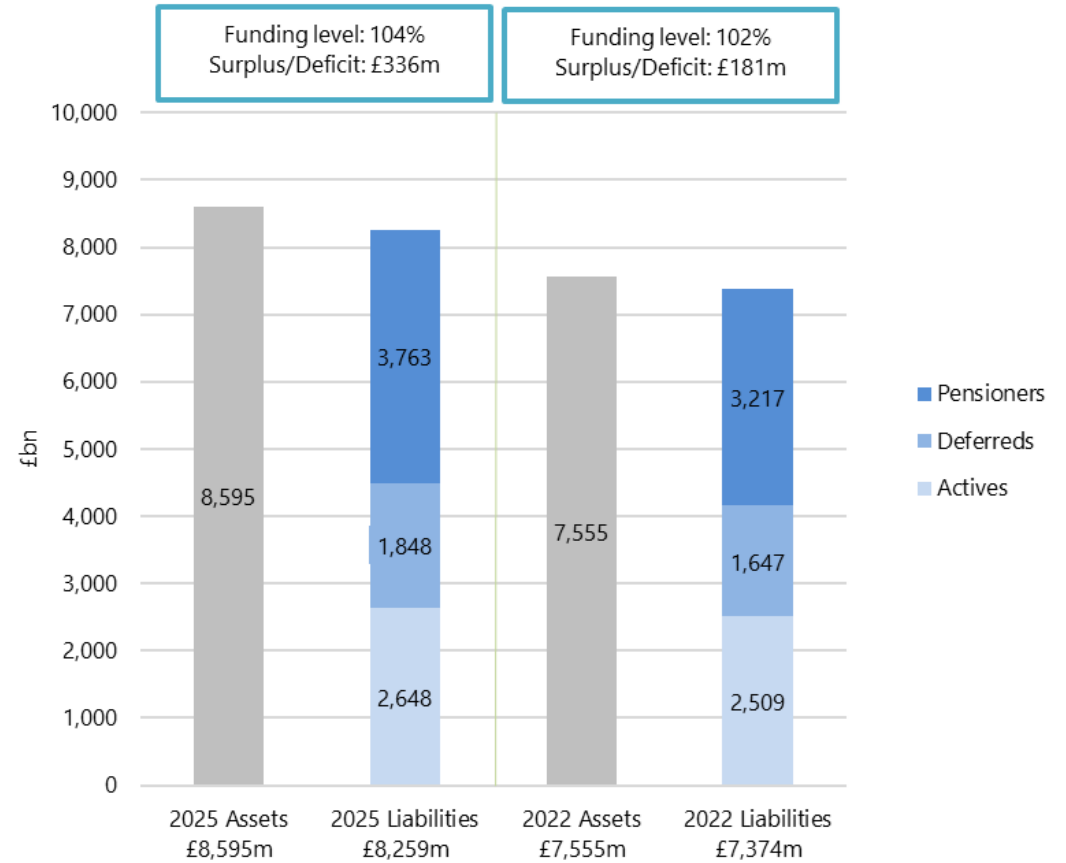
A comparison is made of the value of the existing assets with the value of the accrued liabilities. If there are more assets than liabilities, then there is a surplus. If the converse applies there is a deficit.

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

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

Previous valuation results

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



Contribution rates

Primary rate

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

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

Primary rate	2025 valuation of payroll p.a.	2022 valuation of payroll p.a.
Average total future service rate	23.0%	26.9%
Less average member rate	6.3%	6.4%
Fund primary rate	16.7%	20.5%

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

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

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

Projected funding position

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

Standardised basis

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

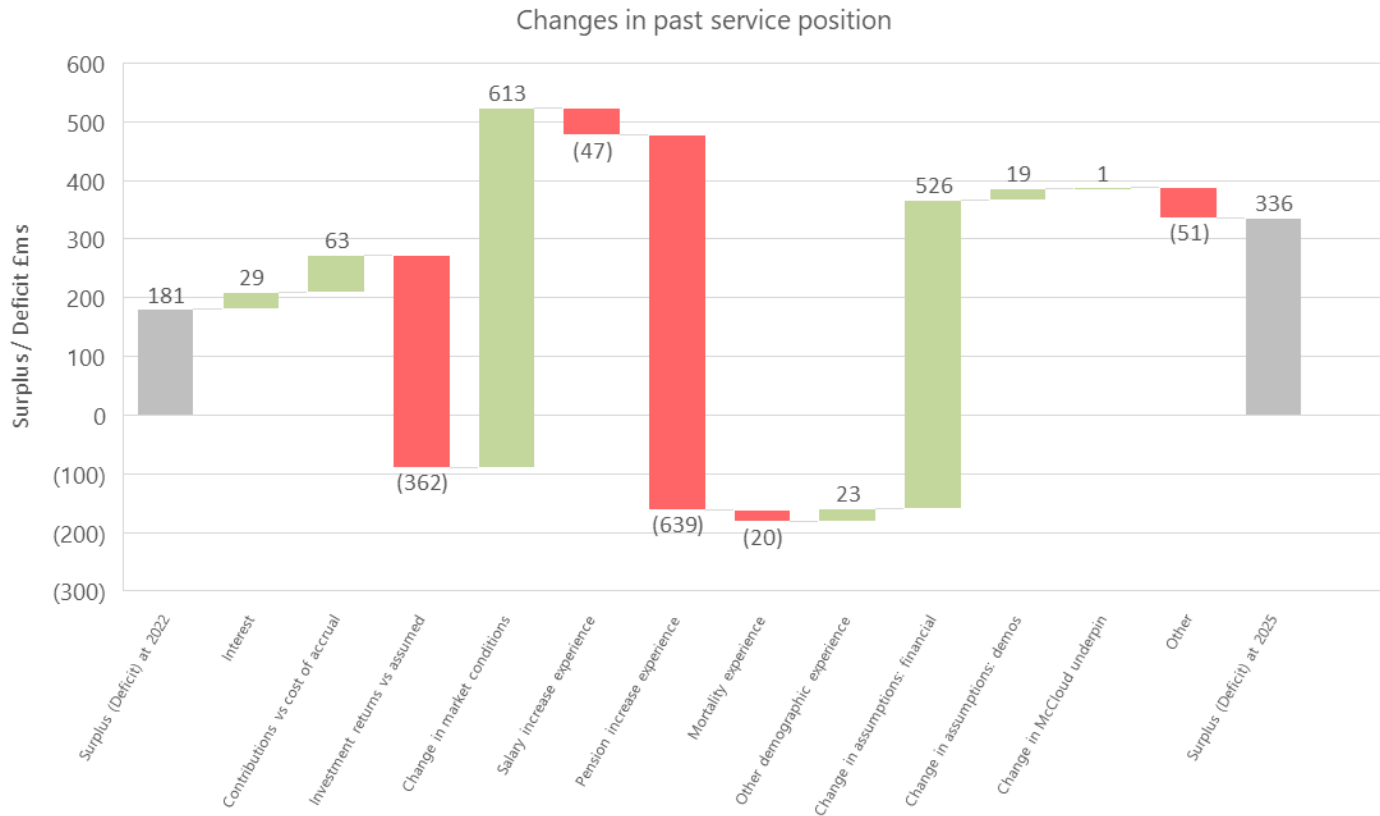
The standardised basis is set using assumptions advice from the Government Actuary's Department (GAD) with some of the assumptions used being set locally (such as mortality) and some are set at Scheme level (including all the financial assumptions). It is not used to set contributions as it does not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

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

Reconciliation to previous valuation

Funding position

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



Experience

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

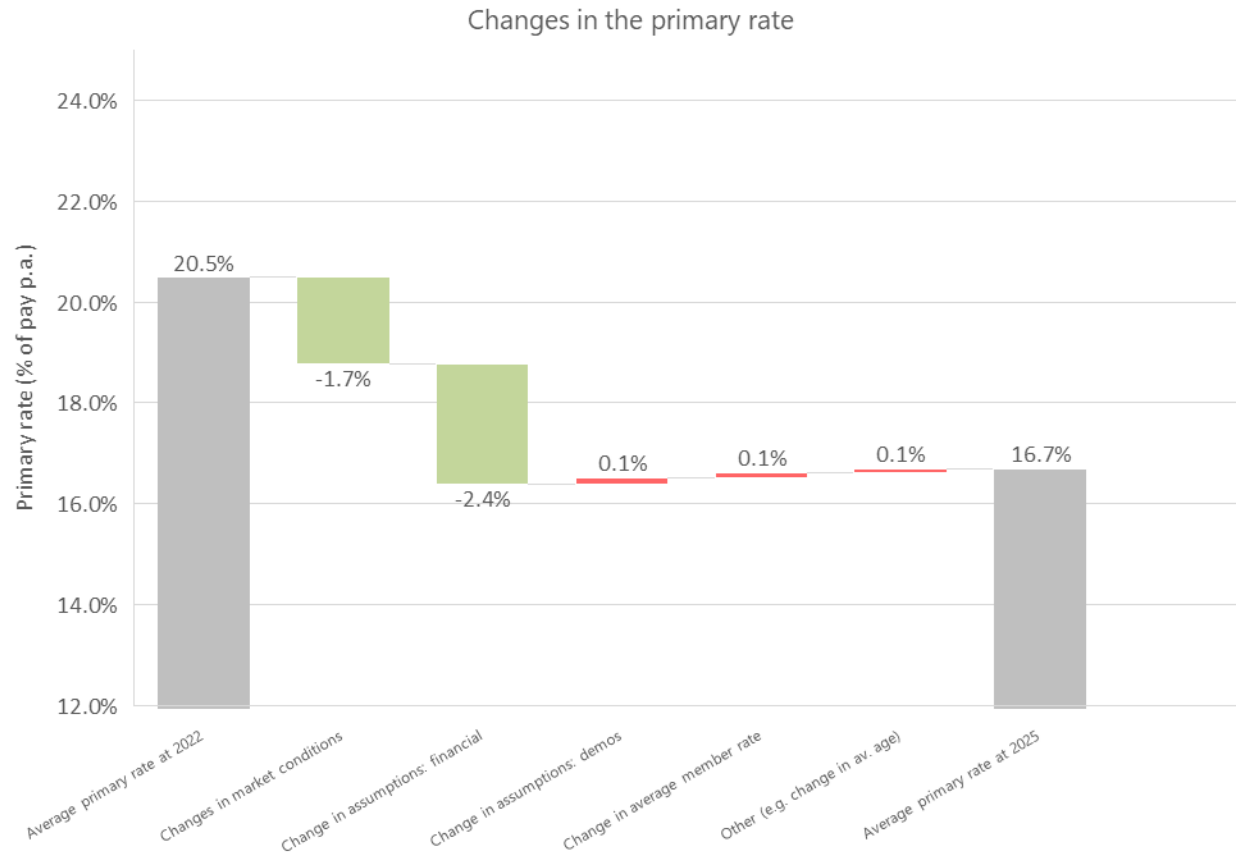
Assumptions

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



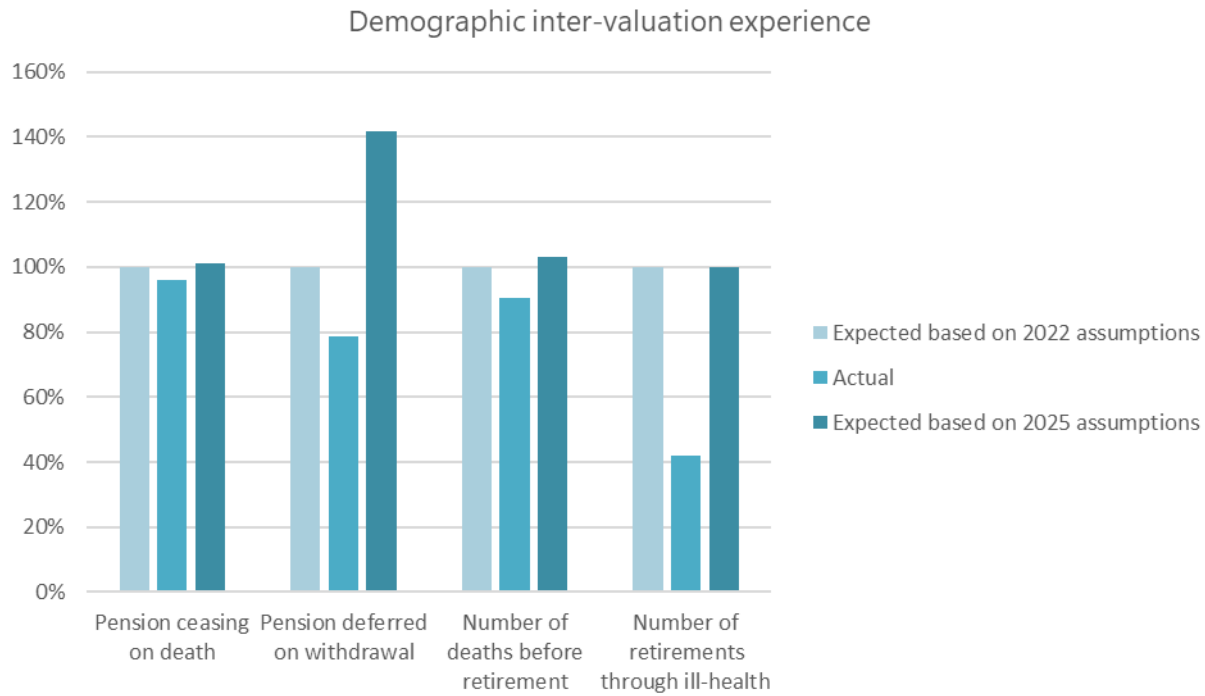
Primary contribution rate

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



Comparing experience with assumptions

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



Sensitivities to the liabilities

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

The figures in the table are shown relative to the surplus of £336m and funding level of 104% on the agreed funding basis as at 31 March 2025.

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

Sensitivities to the primary rate

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

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

2025 sensitivity analysis of primary rate	2025 Valuation basis	Decrease discount rate by 0.1% p.a.	Increase CPI inflation by 0.1% p.a.	Reduce mortality rate by 10%
	of payroll p.a.	of payroll p.a.	of payroll p.a.	of payroll p.a.
Average total future service rate	23.0%	23.6%	23.6%	23.4%
Less average member rate	6.3%	6.3%	6.3%	6.3%
Fund primary rate	16.7%	17.3%	17.3%	17.1%



Further comments

Funding Strategy Statement (FSS)

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

Risks

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

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

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

Post valuation events

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

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

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

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

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



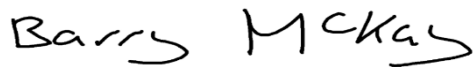
Rates and Adjustments Certificate

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

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

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

This report must be made available to members on request.



Barry McKay FFA
Partner
Barnett Waddingham LLP



Roisin McGuire FFA
Principal
Barnett Waddingham LLP



Appendix 1 Summary of data and benefits

Membership data

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

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

Benefits

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



Membership summary

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

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

Projected retirements

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

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

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

Guaranteed Minimum Pension (GMP) equalisation and indexation

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



Appendix 2 Summary of assumptions

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

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

Demographic assumptions – sample rates

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

Allowance for ill-health early retirements

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

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

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

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

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



Death before retirement

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

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

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

Allowance for withdrawals

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

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



Appendix 3 Regulatory uncertainties

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

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

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

McCloud

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

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

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

Cost management reviews

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

Virgin Media case

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

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

Appendix 4 Gender Pensions Gap

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

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

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

The Gender Pensions Gap (GPG) is calculated as:

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

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

Active members

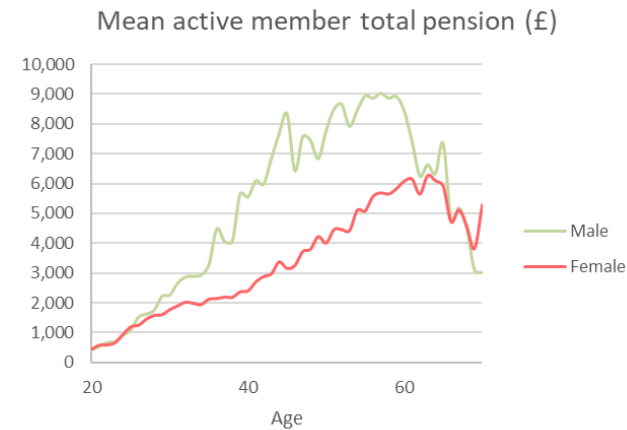
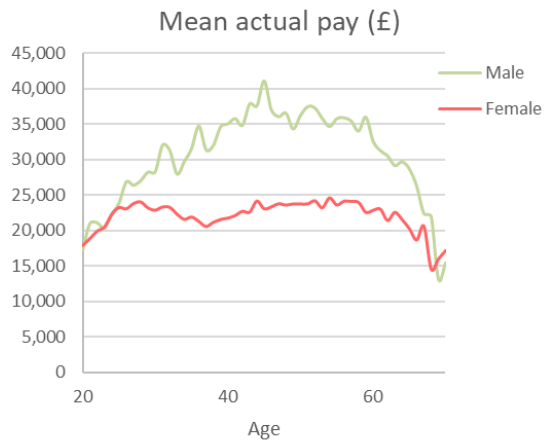
The results in this section set out the analysis for members who were active at 31 March 2025.

Fund level analysis

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

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

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



Employer category analysis

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

Local authorities and connected bodies (SF3 number 1)

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

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

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

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

Academies (SF3 number 2, local authority indicator 2)

GPG for academies	Number of members	Percentage of overall membership	Mean age	Mean FTE pay (£)	Mean actual pay (£)	Mean CARE pension (£)	Mean Final Salary pension (£)	Mean combined pension (£)
Females	13,506	86%	45	£25,998	£17,752	£1,784	£2,197	£2,209
Males	2,256	14%	44	£33,694	£23,923	£2,432	£3,200	£2,956
			Gender Gap	23%	26%	27%	31%	25%

Other public sector bodies (SF3 number 3)

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

Private/voluntary/other bodies (SF3 number 4)

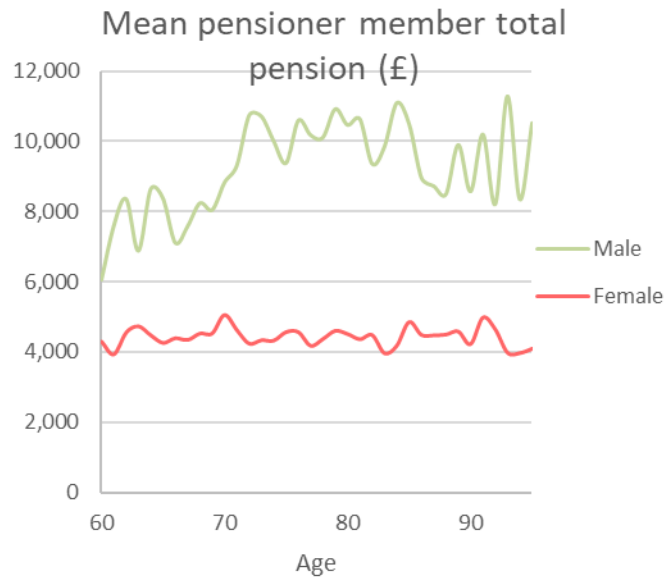
GPG for other private/voluntary/other bodies	Number of members	Percentage of overall membership	Mean age	Mean FTE pay (£)	Mean actual pay (£)	Mean CARE pension (£)	Mean Final Salary pension (£)	Mean combined pension (£)
Females	484	67%	53	£37,446	£29,680	£6,277	£4,753	£9,616
Males	238	33%	51	£41,002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

Pensioner members

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

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

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



Appendix 5 Climate risk analysis

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

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

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

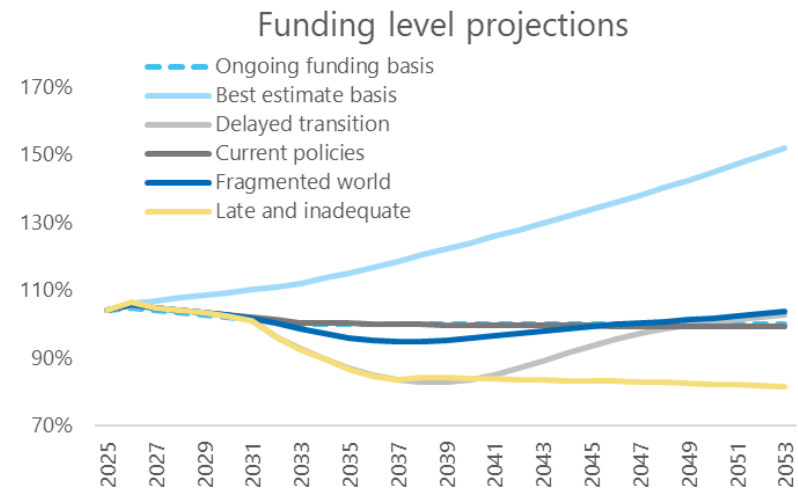
The climate scenarios within Barnett Waddingham's in-house climate scenario framework include three climate scenarios which have been provided by Moody's Analytics and are broadly based on scenarios from the Network for Greening the Financial System (NGFS). A brief description of these scenarios is set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

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

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

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

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



Limitations of the analysis

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

Climate scenario modelling is in its infancy and is expected to undergo significant development over time and data quality is generally considered spurious. We intend to develop and build upon this analysis over time as data quality and availability improves. Our analysis recognises these limitations and has addressed them by combining the quantitative and qualitative analyses in the comprehensive report dated 4 December 2025.



Appendix 6 Decisions Log

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

Funding strategy

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

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

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

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

Stakeholder engagement

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

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

Appendix 7 Dashboard

GAD Dashboard

		2025 valuation	2022 valuation
Funding position - local funding basis			
Funding level (assets/liabilities)	%	104.1%	102.4%
Funding level (change since previous valuation)	%	1.6%	4.5%
Asset value used at the valuation	£m	8,595	7,555
Value of liabilities (including McCloud liability)	£m	8,259	7,374
Surplus (deficit)	£m	336	181
Discount rate – past service	% pa	4.9%	4.5%
Discount rate – future service	% pa	4.9%	4.5%
Assumed pension increases (CPI)	% pa	2.7%	2.9%
		In line with the Funding Strategy Statement, with the level of prudence in the ongoing discount rate determined based on a success probability of 73%	In line with the Funding Strategy Statement, with the level of prudence in the ongoing discount rate determined based on a success probability of 71%
Method of derivation of discount rate, plus any changes since previous valuation			
Assumed Life expectancies at age 65			
Life expectancy for current pensioners – men age 65	years	21.37	21.00
Life expectancy for current pensioners – women age 65	years	23.68	23.47
Life expectancy for future pensioners – men age 45	years	22.97	22.26
Life expectancy for future pensioners – women age 45	years	25.41	24.91
Past service funding position - LGPS EW SAB basis (for comparison purposes only)			
Market value of assets	£m	8,448	7,702
Value of liabilities	£m	8,000	6,954
Funding level on SAB basis (assets/liabilities)	%	105.6%	110.8%
Funding level on SAB basis (change since last valuation)	%	-5.2%	3.4%



Contribution rates payable

Primary contribution rate	% of pay	16.7%	20.5%
Secondary contribution rate (cash amounts in each year)			
Secondary contribution rate - 1st year of rates and adjustment certificate	£m	30.70	8.17
<i>Secondary contribution rate - 2nd year of rates and adjustment certificate</i>	£m	13.12	9.33
Secondary contribution rate - 3rd year of rates and adjustment certificate	£m	7.46	10.59
Giving total expected contributions			
Total expected contributions - 1st year of rates and adjustment certificate (£ figure based on assumed payroll)	£m	244.19	220.86
<i>Total expected contributions - 2nd year of rates and adjustment certificate (£ figure based on assumed payroll)</i>	£m	234.47	230.28
Total expected contributions - 3rd year of rates and adjustment certificate (£ figure based on assumed payroll)	£m	236.94	240.10
Assumed payroll (cash amounts in each year)			
Total assumed payroll - 1st year of rates and adjustment certificate (£m)	£m	1277.83	1038.06
Total assumed payroll - 2nd year of rates and adjustment certificate (£m)	£m	1324.79	1078.33
Total assumed payroll - 3rd year of rates and adjustment certificate (£m)	£m	1373.48	1120.15
3-year average total employer contribution rate	% of pay	18.0%	21.4%
Average employee contribution rate (% of pay)	% of pay	6.3%	6.4%
Employee contribution rate (£ figure based on assumed payroll of £m)	£m pa	81.00	66.76

Deficit recovery & surplus management plan for local authorities

Latest deficit recovery period end date, where this methodology is used by the fund's actuarial advisor	Year	2033	2033
Earliest surplus spreading period end date, where this methodology is used by the fund's actuarial advisor	Year	2033	2025
The time horizon end date, where this methodology is used by the fund's actuarial advisor	Year	n/a	n/a
The funding plan's likelihood of success, where this methodology is used by the fund's actuarial advisor	%	n/a	n/a

Surplus Methodology (Explicit contribution stabilisation mechanism; surplus spreading period; surplus buffer and surplus spreading period; Volatility asset reserve and surplus spreading period; other; or N/A)

Surplus buffer and surplus spreading period

Surplus buffer and surplus spreading period

		2025 valuation	2022 valuation
Surplus methodology & parameters explanation (including changes since previous valuation)		Secondary contributions may include an adjustment to run off the surplus over a minimum period of 8 years subject to other parameters being met	Level of required employer contribution may include an adjustment to amortise the surplus over an appropriate period
Additional information			
Percentage of liabilities relating to employers with deficit recovery periods of longer than 20 years	%	0.0%	0.0%
Percentage of total liabilities that are in respect of Tier 3 employers	%	16%	16%
Included climate change analysis/comments	Yes/No	Yes	Yes
Gender pension gap statistic - Fund active mean CARE pension GPG	%	34.8%	n/a
Gender pension gap statistic - Fund active mean combined Final Salary and CARE pension GPG	%	37.6%	n/a
Gender pension gap statistic - Fund pensioner mean pension GPG	%	51.7%	n/a

Appendix 8 Rates and Adjustments Certificate

Regulatory background

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

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

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

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

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

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

These amounts reflect the individual employers' recovery plans.

General and specific notes

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

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

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

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

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

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



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

Employer code		Employer name	Primary rate	Secondary rate (% pay plus monetary adjustment)			Total contributions i.e. primary (% of pay) plus secondary		
Altair	Oracle		(% pay)	2026/27	2027/28	2028/29	2026/27	2027/28	2028/29
<i>Individual Employers</i>									
951	70216	Kite College	17.0%	-	-	-	17.0%	17.0%	17.0%
Academy									
<i>Funding Pool</i>		<i>Academy</i>							
24	75049	Inspire Academy Movement Trust	17.0%	3.5%	1.5%	-	20.5%	18.5%	17.0%
294	75029	Turner Schools	17.0%	3.5%	1.5%	-	20.5%	18.5%	17.0%
295	75035	Orion Education	17.0%	3.5%	1.5%	-	20.5%	18.5%	17.0%
298	75007	Future Schools Trust	17.0%	3.5%	1.5%	-	20.5%	18.5%	17.0%
301	71072	The Maplesden Noakes Academy	17.0%	3.5%	1.5%	-	20.5%	18.5%	17.0%
302	71033	Folkestone School for Girls Academy	17.0%	3.5%	1.5%	-	20.5%	18.5%	17.0%
311	71011	Highworth Grammar School Academy	17.0%	3.5%	1.5%	-	20.5%	18.5%	17.0%
312	75026	The Golden Thread Alliance	17.0%	3.5%	1.5%	-	20.5%	18.5%	17.0%
313	75019	Swale Academies Trust	17.0%	3.5%	1.5%	-	20.5%	18.5%	17.0%
316	71012	Tonbridge Grammar School Academy	17.0%	3.5%	1.5%	-	20.5%	18.5%	17.0%
317	71255	Chatham & Clarendon Grammar School	17.0%	3.5%	1.5%	-	20.5%	18.5%	17.0%
319	71014	St Stephen's Academy Canterbury	17.0%	3.5%	1.5%	-	20.5%	18.5%	17.0%
321	71017	Weald of Kent Gram Sch Academy	17.0%	3.5%	1.5%	-	20.5%	18.5%	17.0%
322	71013	Herne Bay High School Academy	17.0%	3.5%	1.5%	-	20.5%	18.5%	17.0%



Employer code	Employer name	Primary rate	Secondary rate (% pay plus monetary adjustment)			Total contributions i.e. primary (% of pay) plus secondary			
Altair	Oracle	(% pay)	2026/27	2027/28	2028/29	2026/27	2027/28	2028/29	
323	71018	Amherst School Academy	17.0%	3.5%	1.5%	-	20.5%	18.5%	17.0%
324	71024	Character Education Trust	17.0%	3.5%	1.5%	-	20.5%	18.5%	17.0%
326	75051	The Kemnal Academies Trust	17.0%	3.5%	1.5%	-	20.5%	18.5%	17.0%
327	71025	Oakwood Park Grammar School Academy	17.0%	3.5%	1.5%	-	20.5%	18.5%	17.0%
328	75022	The Tenax Schools Trust	17.0%	3.5%	1.5%	-	20.5%	18.5%	17.0%
329	75016	Valley Invicta Academies Trust	17.0%	3.5%	1.5%	-	20.5%	18.5%	17.0%
331	71046	Coastal Academies Trust	17.0%	3.5%	1.5%	-	20.5%	18.5%	17.0%
335	71021	Sir Roger Manwoods School Academy	17.0%	3.5%	1.5%	-	20.5%	18.5%	17.0%
341	74004	The Thinking Schools Academy Trust	17.0%	3.5%	1.5%	-	20.5%	18.5%	17.0%
343	75010	Leigh Academies Trust	17.0%	3.5%	1.5%	-	20.5%	18.5%	17.0%
344	71041	Queen Elizabeth Grammar School Academy	17.0%	3.5%	1.5%	-	20.5%	18.5%	17.0%
345	71029	The Towers School Academy	17.0%	3.5%	1.5%	-	20.5%	18.5%	17.0%
351	74001	Beyond Schools Trust	17.0%	3.5%	1.5%	-	20.5%	18.5%	17.0%
353	75032	Endeavour MAT	17.0%	3.5%	1.5%	-	20.5%	18.5%	17.0%
354	75031	Barton Court Grammar School Academy	17.0%	3.5%	1.5%	-	20.5%	18.5%	17.0%
356	75033	Our Community Multi Academy Trust	17.0%	3.5%	1.5%	-	20.5%	18.5%	17.0%
360	71063	Sheldwich Primary School Academy	17.0%	3.5%	1.5%	-	20.5%	18.5%	17.0%



Employer code	Employer name	Primary rate	Secondary rate (% pay plus monetary adjustment)			Total contributions i.e. primary (% of pay) plus secondary			
Altair	Oracle	(% pay)	2026/27	2027/28	2028/29	2026/27	2027/28	2028/29	
362	71037	Woodard Academies Trust	17.0%	3.5%	1.5%	-	20.5%	18.5%	17.0%
363	71040	Hillview School for Girls Academy	17.0%	3.5%	1.5%	-	20.5%	18.5%	17.0%
364	75028	Tenterden Schools Trust	17.0%	3.5%	1.5%	-	20.5%	18.5%	17.0%
365	71065	Brockhill Park School Academy	17.0%	3.5%	1.5%	-	20.5%	18.5%	17.0%
367	71069	St Johns Church of England Primary School Academy	17.0%	3.5%	1.5%	-	20.5%	18.5%	17.0%
368	75003	Aletheia Academies Trust	17.0%	3.5%	1.5%	-	20.5%	18.5%	17.0%
370	74009	RMET	17.0%	3.5%	1.5%	-	20.5%	18.5%	17.0%
372	75047	Nexus Education Schools Trust	17.0%	3.5%	1.5%	-	20.5%	18.5%	17.0%
383	74015	The University Of Kent Academies Trust	17.0%	3.5%	1.5%	-	20.5%	18.5%	17.0%
385	75017	Skinners' Academies Trust	17.0%	3.5%	1.5%	-	20.5%	18.5%	17.0%
386	75013	Isle of Sheppey Academy	17.0%	3.5%	1.5%	-	20.5%	18.5%	17.0%
388	71075	Chiddingstone Primary School Academy	17.0%	3.5%	1.5%	-	20.5%	18.5%	17.0%
397	70511	Duke of York Military School Academy	17.0%	3.5%	1.5%	-	20.5%	18.5%	17.0%
403	70512	John Wallis Academy	17.0%	3.5%	1.5%	-	20.5%	18.5%	17.0%
409	71002	Highsted Grammar School Academy	17.0%	3.5%	1.5%	-	20.5%	18.5%	17.0%
410	71004	The Canterbury Academy	17.0%	3.5%	1.5%	-	20.5%	18.5%	17.0%
411	75006	Fulston Manor Academies Trust	17.0%	3.5%	1.5%	-	20.5%	18.5%	17.0%



Employer code	Employer name	Primary rate	Secondary rate (% pay plus monetary adjustment)			Total contributions i.e. primary (% of pay) plus secondary			
			(% pay)	2026/27	2027/28	2028/29	2026/27	2027/28	2028/29
Altair	Oracle								
416	71008	Sandwich Technology School Academy	17.0%	3.5%	1.5%	-	20.5%	18.5%	17.0%
417	71006	Dartford Grammar School Academy	17.0%	3.5%	1.5%	-	20.5%	18.5%	17.0%
418	71079	Graveney Primary School Academy	17.0%	3.5%	1.5%	-	20.5%	18.5%	17.0%
420	71083	Borden Grammar School Academy	17.0%	3.5%	1.5%	-	20.5%	18.5%	17.0%
421	71045	Cranbrook School Academy	17.0%	3.5%	1.5%	-	20.5%	18.5%	17.0%
422	71059	Mayfield Grammar School Academy	17.0%	3.5%	1.5%	-	20.5%	18.5%	17.0%
424	71084	Wentworth Primary School Academy	17.0%	3.5%	1.5%	-	20.5%	18.5%	17.0%
425	71091	Luddenham Primary School Academy	17.0%	3.5%	1.5%	-	20.5%	18.5%	17.0%
426	71092	Hampton Primary School Academy	17.0%	3.5%	1.5%	-	20.5%	18.5%	17.0%
427	71080	Norton Knatchbull School Academy	17.0%	3.5%	1.5%	-	20.5%	18.5%	17.0%
434	75005	Samphire Star Education Trust	17.0%	3.5%	1.5%	-	20.5%	18.5%	17.0%
440	71095	Lift Schools	17.0%	3.5%	1.5%	-	20.5%	18.5%	17.0%
445	75046	Bourne Alliance Multi Academy Trust	17.0%	3.5%	1.5%	-	20.5%	18.5%	17.0%
451	71099	The Harvey Academy	17.0%	3.5%	1.5%	-	20.5%	18.5%	17.0%
455	75020	The Stour Academy Trust	17.0%	3.5%	1.5%	-	20.5%	18.5%	17.0%
458	74016	Inspire Partnership Academy Trust	17.0%	3.5%	1.5%	-	20.5%	18.5%	17.0%
463	75018	Reach2 Academy Trust	17.0%	3.5%	1.5%	-	20.5%	18.5%	17.0%
467	75023	Orchard Academy Trust	17.0%	3.5%	1.5%	-	20.5%	18.5%	17.0%



Employer code		Employer name	Primary rate	Secondary rate (% pay plus monetary adjustment)			Total contributions i.e. primary (% of pay) plus secondary		
Altair	Oracle		(% pay)	2026/27	2027/28	2028/29	2026/27	2027/28	2028/29
470	71207	St Marys Church of England Primary Academy	17.0%	3.5%	1.5%	-	20.5%	18.5%	17.0%
473	75037	Veritas Multi Academy Trust	17.0%	3.5%	1.5%	-	20.5%	18.5%	17.0%
474	71211	St Eanswythes CEP Academy	17.0%	3.5%	1.5%	-	20.5%	18.5%	17.0%
475	71208	Christ Church CEP Academy (Folkestone)	17.0%	3.5%	1.5%	-	20.5%	18.5%	17.0%
483	75009	Kent Catholic School's Partnership	17.0%	3.5%	1.5%	-	20.5%	18.5%	17.0%
486	75013	Oasis Community Learning	17.0%	3.5%	1.5%	-	20.5%	18.5%	17.0%
487	71218	Christ Church Church of England Academy (Ramsgate)	17.0%	3.5%	1.5%	-	20.5%	18.5%	17.0%
489	70529	The Griffin Schools Trust	17.0%	3.5%	1.5%	-	20.5%	18.5%	17.0%
497	71242	The Wells Free School	17.0%	3.5%	1.5%	-	20.5%	18.5%	17.0%
498	71237	Trinity (Free) School	17.0%	3.5%	1.5%	-	20.5%	18.5%	17.0%
615	71258	Hadlow Rural Comm (Free) School	17.0%	3.5%	1.5%	-	20.5%	18.5%	17.0%
616	75002	Ace Learning	17.0%	3.5%	1.5%	-	20.5%	18.5%	17.0%
621	74007	The Primary First Trust	17.0%	3.5%	1.5%	-	20.5%	18.5%	17.0%
627	75004	The Diocese Of Canterbury Academies Trust	17.0%	3.5%	1.5%	-	20.5%	18.5%	17.0%
629	71243	The Gateway Primary Academy	17.0%	3.5%	1.5%	-	20.5%	18.5%	17.0%
637	74017	Fortis Trust	17.0%	3.5%	1.5%	-	20.5%	18.5%	17.0%
660	74010	Inspire Academy	17.0%	3.5%	1.5%	-	20.5%	18.5%	17.0%



Employer code	Oracle	Employer name	Primary rate (% pay)	Secondary rate (% pay plus monetary adjustment)			Total contributions i.e. primary (% of pay) plus secondary		
				2026/27	2027/28	2028/29	2026/27	2027/28	2028/29
667	71245	Jubilee Primary (Free) School	17.0%	3.5%	1.5%	-	20.5%	18.5%	17.0%
676	74006	The Westbrook Trust	17.0%	3.5%	1.5%	-	20.5%	18.5%	17.0%
677	74003	The Howard Academy Trust	17.0%	3.5%	1.5%	-	20.5%	18.5%	17.0%
694	71307	Godinton Academy	17.0%	3.5%	1.5%	-	20.5%	18.5%	17.0%
704	74000	Medway Anglican Schools Trust	17.0%	3.5%	1.5%	-	20.5%	18.5%	17.0%
734	74008	Rivermead Inclusive Trust	17.0%	3.5%	1.5%	-	20.5%	18.5%	17.0%
735	75021	Cygnus Academies Trust	17.0%	3.5%	1.5%	-	20.5%	18.5%	17.0%
751	75025	Whinless Down Academy Trust	17.0%	3.5%	1.5%	-	20.5%	18.5%	17.0%
767	75027	The Island Learning Trust	17.0%	3.5%	1.5%	-	20.5%	18.5%	17.0%
772	74011	The Pilgrim Multi Academy Trust	17.0%	3.5%	1.5%	-	20.5%	18.5%	17.0%
794	75030	The Woodland Academy Trust	17.0%	3.5%	1.5%	-	20.5%	18.5%	17.0%
816	75034	The Areté Trust	17.0%	3.5%	1.5%	-	20.5%	18.5%	17.0%
833	74014	Maritime Academy Trust	17.0%	3.5%	1.5%	-	20.5%	18.5%	17.0%
846	75040	Mosaic Schools Learning Trust	17.0%	3.5%	1.5%	-	20.5%	18.5%	17.0%
853	75036	The Pioneer Academy	17.0%	3.5%	1.5%	-	20.5%	18.5%	17.0%
854	75038	Coppice Primary Partnership	17.0%	3.5%	1.5%	-	20.5%	18.5%	17.0%
881	75039	Deal Education Alliance For Learning Trust	17.0%	3.5%	1.5%	-	20.5%	18.5%	17.0%
927	75001	Viking Academy Trust	17.0%	3.5%	1.5%	-	20.5%	18.5%	17.0%



Employer code	Employer name	Primary rate	Secondary rate (% pay plus monetary adjustment)			Total contributions i.e. primary (% of pay) plus secondary			
			(% pay)	2026/27	2027/28	2028/29	2026/27	2027/28	2028/29
Altair	Oracle								
932	75042	Alternative Learning Trust	17.0%	3.5%	1.5%	-	20.5%	18.5%	17.0%
942	75041	EKC Schools Trust	17.0%	3.5%	1.5%	-	20.5%	18.5%	17.0%
968	75044	Hornchurch Academy Trust	17.0%	3.5%	1.5%	-	20.5%	18.5%	17.0%
AA130	74007	PRFT - Parkwood Fed Acad	17.0%	3.5%	1.5%	-	20.5%	18.5%	17.0%
<i>Individual Employers</i>									
997	76001	Oasis Restore	13.7%	2.1%	0.1%	-	15.8%	13.8%	13.7%
Contractors									
<i>Individual Employers</i>									
22	70885	Skanska Construction Ltd	18.2%	0.5%	0.5%	0.5%	18.7%	18.7%	18.7%
48	70880	The PCS Group Ltd	25.0%	-	-	-	25.0%	25.0%	25.0%
87	70889	Purgo Supplies Services Ltd (Re LAT)	20.8%	0.4%	0.4%	0.4%	21.2%	21.2%	21.2%
268	70364	Shaw Healthcare (FM Services) Ltd	32.4%	-32.4%	-32.4%	-32.4%	-	-	-
283	70367	Fusion Lifestyle	25.0%	-25.0%	-25.0%	-25.0%	-	-	-
286	70368	Mitie PFI Ltd	21.5%	-12.9%	-12.9%	-12.9%	8.6%	8.6%	8.6%
287	70366	Vinci Construction UK Ltd	15.2%	-15.2%	-15.2%	-15.2%	-	-	-
330	70355	Veolia Environmental Services	21.2%	-21.2%	-21.2%	-21.2%	-	-	-
352	70356	Project Salus C.I.C.	17.9%	-17.9%	-17.9%	-17.9%	-	-	-
387	70358	Apcoa Parking UK Ltd (2)	28.4%	-28.4%	-28.4%	-28.4%	-	-	-



Employer code	Employer name	Primary rate	Secondary rate (% pay plus monetary adjustment)			Total contributions i.e. primary (% of pay) plus secondary			
Altair	Oracle	(% pay)	2026/27	2027/28	2028/29	2026/27	2027/28	2028/29	
390	70376	Orchard Theatre Dartford Ltd	18.7%	-18.7%	-18.7%	-18.7%	-	-	-
404	70380	Sodexo Catering	22.9%	-2.3%	-2.3%	-2.3%	20.6%	20.6%	20.6%
407	70379	Kier Facilities Services Ltd	29.3%	-29.3%	-29.3%	-29.3%	-	-	-
478	70398	Strode Park Foundation	25.4%	-25.4%	-25.4%	-25.4%	-	-	-
480	70394	MCH Balfour	34.0%	-34.0%	-34.0%	-34.0%	-	-	-
485	70801	Medway Norse Ltd	21.6%	-	-	-	21.6%	21.6%	21.6%
488	70802	Tonbridge & Malling Leisure Trust	18.5%	£115k	£110k	£105k	18.5% plus £115k	18.5% plus £110k	18.5% plus £105k
654	70807	MCH Balfour (Drivers)	30.8%	-1.3%	-0.3%	-	29.5%	30.5%	30.8%
659	70806	Project Salus (2)	24.8%	1.8%	1.8%	1.8%	26.6%	26.6%	26.6%
791	70887	Churhcill Contract Services	20.2%	-	-	-	20.2%	20.2%	20.2%
837	70886	Cater Link Ltd (Future Schools Trust)	21.3%	-	-	-	21.3%	21.3%	21.3%
875	70854	Exclusive Contract Services Ltd	21.4%	-	-	-	21.4%	21.4%	21.4%
878	70849	Compass Contract Services Ltd - Bradfields	32.2%	£6,300	£6,750	£7,220	32.2% plus £6,300	32.2% plus £6,750	32.2% plus £7,220
908	70802	Ton&Mall Leisure Trust (Limbc)	15.0%	2.6%	1.6%	0.6%	17.6%	16.6%	15.6%
935	70862	Freedom Leisure Ltd	20.7%	-	-	-	20.7%	20.7%	20.7%
964	70877	Town and Country Cleaners Ltd (re Stour Academy Trust)	27.3%	-	-	-	27.3%	27.3%	27.3%
965	70879	Seeclear Facilities UK Ltd	20.8%	1.2%	1.2%	1.2%	22.0%	22.0%	22.0%



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			(% pay)	2026/27	2027/28	2028/29	2026/27	2027/28	2028/29
Altair	Oracle								
966	70864	Independent Catering (Beyond Schools Trust)	23.5%	-	-	-	23.5%	23.5%	23.5%
985	70878	Sports And Leisure Management	27.6%	-	-	-	27.6%	27.6%	27.6%
AA104	70896	SUEZ Recycling and Recovery Ltd	25.3%	-	-	-	25.3%	25.3%	25.3%
AA105	70900	Churchill Contract Services Ltd (re Skanska)	22.7%	-	-	-	22.7%	22.7%	22.7%
AA107	70895	Independent Catering	23.9%	2.9%	2.9%	2.9%	26.8%	26.8%	26.8%
AA114	70902	NSL Limited	23.3%	5.0%	5.0%	5.0%	28.3%	28.3%	28.3%
AA115	70905	Ridge Crest Cleaning Ltd	25.8%	-	-	-	25.8%	25.8%	25.8%
AA119	70859	Birkin Clean Serv Ltd(Re Kcsp)	22.0%	-	-	-	22.0%	22.0%	22.0%
AA120	70906	Nourish Contract Catering Limited	23.4%	-	-	-	23.4%	23.4%	23.4%
AA123	70907	Cucina Restaurants Limited (Swale Academies Trust)	20.9%	-	-	-	20.9%	20.9%	20.9%
AA124	70897	Kent Gurkha Company Limited	19.1%	-	-	-	19.1%	19.1%	19.1%
AA142	70898	Compass Contract Services (KCSP)	23.9%	-	-	-	23.9%	23.9%	23.9%
AA147	70904	Cater Link Ltd (KCC Schools)	19.8%	-	-	-	19.8%	19.8%	19.8%
AA149	70920	Atlas FM Payroll Limited (Coastal Academies Trust)	10.1%	-	-	-	10.1%	10.1%	10.1%
AA157	70915	CH & Co Cleaning Group Ltd (Endeavour MAT)	20.3%	-	-	-	20.3%	20.3%	20.3%

Scheduled Bodies

Individual Employers



Employer code	Employer name	Primary rate	Secondary rate (% pay plus monetary adjustment)			Total contributions i.e. primary (% of pay) plus secondary			
Altair	Oracle	(% pay)	2026/27	2027/28	2028/29	2026/27	2027/28	2028/29	
27	70235	Romney Marsh Levels Internal Drainage Board	20.3%	5.7%	5.9%	5.9%	26.0%	26.2%	26.2%
41	70232	Upper Medway Internal Drainage Board	15.4%	16.7%	16.7%	16.7%	32.1%	32.1%	32.1%
42	70231	North Kent Marshes Water Level Management Board	14.7%	23.8%	23.8%	23.8%	38.5%	38.5%	38.5%
72	70227	Kent and Essex Sea Fisheries	12.8%	10.2%	10.2%	10.2%	23.0%	23.0%	23.0%
93	70234	River Stour IDB	17.3%	3.7%	3.7%	3.7%	21.0%	21.0%	21.0%
334	70240	East Kent Services (Thanet)	20.4%	-5.3%	-7.3%	-9.3%	15.1%	13.1%	11.1%
719	70706	Ebbsfleet Development Corporation	14.7%	7.2%	7.2%	7.2%	21.9%	21.9%	21.9%
946	70729	Canterbury Environment Company Limited	22.3%	3.5%	1.5%	-0.5%	25.8%	23.8%	21.8%
Town and Parish Councils									
<i>Funding Pool</i>	<i>Town and Parish Councils</i>								
31	70260	Faversham Town Council	19.2%	-	-	-	19.2%	19.2%	19.2%
33	70731	Rusthall Parish Council	19.2%	-	-	-	19.2%	19.2%	19.2%
34	70254	Darenth Parish Council	19.2%	-	-	-	19.2%	19.2%	19.2%
49	70274	Stone Parish Council	19.2%	-	-	-	19.2%	19.2%	19.2%
50	70270	Sevenoaks Town Council	19.2%	-	-	-	19.2%	19.2%	19.2%
57	70272	Southborough Town Council	19.2%	-	-	-	19.2%	19.2%	19.2%
62	70259	Edenbridge Town Council	19.2%	-	-	-	19.2%	19.2%	19.2%



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			(% pay)	2026/27	2027/28	2028/29	2026/27	2027/28	2028/29
Altair	Oracle								
71	70275	Swanley Town Council	19.2%	-	-	-	19.2%	19.2%	19.2%
85	70276	Swanscombe Parish Council	19.2%	-	-	-	19.2%	19.2%	19.2%
86	70277	Tenterden Town Council	19.2%	-	-	-	19.2%	19.2%	19.2%
92	70264	Hythe Town Council	19.2%	-	-	-	19.2%	19.2%	19.2%
96	70278	Westerham Town Council	19.2%	-	-	-	19.2%	19.2%	19.2%
99	70268	Sandwich Town Council	19.2%	-	-	-	19.2%	19.2%	19.2%
100	70255	Ditton Parish Council	19.2%	-	-	-	19.2%	19.2%	19.2%
198	70711	Wrotham Parish Council	19.2%	-	-	-	19.2%	19.2%	19.2%
210	70267	Otford Parish Council	19.2%	-	-	-	19.2%	19.2%	19.2%
218	70251	Borough Green Parish Council	19.2%	-	-	-	19.2%	19.2%	19.2%
225	70271	Snodland Town Council	19.2%	-	-	-	19.2%	19.2%	19.2%
232	70256	Dover Town Council	19.2%	-	-	-	19.2%	19.2%	19.2%
234	70253	Cranbrook Parish Council	19.2%	-	-	-	19.2%	19.2%	19.2%
235	70233	Ramsgate Town Council	19.2%	-	-	-	19.2%	19.2%	19.2%
236	70261	Hartley Parish Council	19.2%	-	-	-	19.2%	19.2%	19.2%
248	70262	Herne and Broomfield Parish Council	19.2%	-	-	-	19.2%	19.2%	19.2%
252	70282	Ash Parish Council	19.2%	-	-	-	19.2%	19.2%	19.2%
253	70284	Deal Town Council	19.2%	-	-	-	19.2%	19.2%	19.2%



Employer code	Employer name	Primary rate	Secondary rate (% pay plus monetary adjustment)			Total contributions i.e. primary (% of pay) plus secondary			
			(% pay)	2026/27	2027/28	2028/29	2026/27	2027/28	2028/29
Altair	Oracle								
254	70285	Chestfield Parish Council	19.2%	-	-	-	19.2%	19.2%	19.2%
255	70286	Leigh Parish Council	19.2%	-	-	-	19.2%	19.2%	19.2%
270	70291	Eastry Parish Council	19.2%	-	-	-	19.2%	19.2%	19.2%
275	70290	Woodnesborough Parish Council	19.2%	-	-	-	19.2%	19.2%	19.2%
276	70292	Great Mongham Parish Council	19.2%	-	-	-	19.2%	19.2%	19.2%
277	70221	Folkestone Town Council	19.2%	-	-	-	19.2%	19.2%	19.2%
278	70293	Pembury Parish Council	19.2%	-	-	-	19.2%	19.2%	19.2%
280	70294	West Kingsdown Parish Council	19.2%	-	-	-	19.2%	19.2%	19.2%
288	70295	Minster On Sea Parish Council	19.2%	-	-	-	19.2%	19.2%	19.2%
289	70296	Hawkinge Town Council	19.2%	-	-	-	19.2%	19.2%	19.2%
300	70297	Eythorne Parish Council	19.2%	-	-	-	19.2%	19.2%	19.2%
303	70298	Eynsford Parish Council	19.2%	-	-	-	19.2%	19.2%	19.2%
337	70248	Otham Parish Council	19.2%	-	-	-	19.2%	19.2%	19.2%
338	70247	Downswood Parish Council	19.2%	-	-	-	19.2%	19.2%	19.2%
393	70299	Kings Hill Town Council	19.2%	-	-	-	19.2%	19.2%	19.2%
743	70712	Great Chart & Singleton Parish Council	19.2%	-	-	-	19.2%	19.2%	19.2%
749	70709	Chiddingstone Parish Council	19.2%	-	-	-	19.2%	19.2%	19.2%



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			(% pay)	2026/27	2027/28	2028/29	2026/27	2027/28	2028/29
Altair	Oracle								
754	70714	New Romney Town Council	19.2%	-	-	-	19.2%	19.2%	19.2%
756	70715	Swingfield Parish Council	19.2%	-	-	-	19.2%	19.2%	19.2%
766	70716	Meopham Parish Council	19.2%	-	-	-	19.2%	19.2%	19.2%
768	70719	Westbere Parish Council	19.2%	-	-	-	19.2%	19.2%	19.2%
769	70718	Smeeth Parish Council	19.2%	-	-	-	19.2%	19.2%	19.2%
770	70717	Harrietsham Parish Council	19.2%	-	-	-	19.2%	19.2%	19.2%
774	70722	Walmer Town Council	19.2%	-	-	-	19.2%	19.2%	19.2%
775	70721	Platt Parish Council	19.2%	-	-	-	19.2%	19.2%	19.2%
776	70720	Lydd Town Council	19.2%	-	-	-	19.2%	19.2%	19.2%
813	70723	Barham Parish Council	19.2%	-	-	-	19.2%	19.2%	19.2%
835	70725	Hever Parish Council	19.2%	-	-	-	19.2%	19.2%	19.2%
857	70727	Westgate On Sea Town Council	19.2%	-	-	-	19.2%	19.2%	19.2%
AA103	70732	Ash-cum-Ridley Parish Council	19.2%	-	-	-	19.2%	19.2%	19.2%
AA108	70733	Hersden Parish Council	19.2%	-	-	-	19.2%	19.2%	19.2%
AA121	70734	Teynham Parish Council	19.2%	-	-	-	19.2%	19.2%	19.2%
AA134	70736	Goodnestone Parish Council	19.2%	-	-	-	19.2%	19.2%	19.2%

Employer code	Employer name	Primary rate	Secondary rate (% pay plus monetary adjustment)			Total contributions i.e. primary (% of pay) plus secondary			
			(% pay)	2026/27	2027/28	2028/29	2026/27	2027/28	2028/29
Altair	Oracle								
Community admission bodies									
<i>Individual Employers</i>									
39	70331	Sevenoaks School	22.4%	4.2%	4.2%	4.2%	26.6%	26.6%	26.6%
59	70329	Rochester Bridge Trust	18.0%	1.9%	1.9%	1.9%	19.9%	19.9%	19.9%
70	70303	Caldecott Community	19.0%	2.0%	2.0%	2.0%	21.0%	21.0%	21.0%
94	70330	Tourism South East	14.7%	3.3%	3.3%	3.3%	18.0%	18.0%	18.0%
109	70325	MHS Homes Ltd	21.1%	-	-	-	21.1%	21.1%	21.1%
220	70230	Margate Charter Trustees	22.0%	-	-	-	22.0%	22.0%	22.0%
239	70310	Gravesham Community Leisure	20.4%	5.2%	5.2%	5.2%	25.6%	25.6%	25.6%
246	70340	Town & Country Housing Group	19.5%	2.4%	2.4%	2.4%	21.9%	21.9%	21.9%
249	70300	Active Life Ltd	18.9%	6.1%	6.1%	6.1%	25.0%	25.0%	25.0%
261	70346	Golding Homes Limited	21.2%	4.6%	4.6%	4.6%	25.8%	25.8%	25.8%
273	70306	Canterbury Christchurch University	15.6%	2.4%	0.9%	-	18.0%	16.5%	15.6%
389	70320	Avante Care & Support Ltd	19.6%	26.9%	26.9%	26.9%	46.5%	46.5%	46.5%
655	70313	Pathways To Independence Ltd	37.4%	-7.3%	-6.3%	-5.3%	30.1%	31.1%	32.1%
Pass-through employers									
<i>Individual Employers</i>									
238	70338	Your Leisure Kent Ltd	20.3%	-	-	-	20.3%	20.3%	20.3%



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

Post valuation employers

Altair	Employer code	Employer name	Primary rate (% pay)	Secondary rate (% pay plus monetary adjustment)			Total contributions i.e. primary (% of pay) plus secondary		
	Oracle			2026/27	2027/28	2028/29	2026/27	2027/28	2028/29
Town and Parish Councils									
<i>Funding Pool</i>		<i>Town and Parish Councils</i>							
AA135	70252	Broadstairs and St Peter's Town Council	19.2%	-	-	-	19.2%	19.2%	19.2%
AA137	70738	St Margaret's At Cliffe Parish Council	19.2%	-	-	-	19.2%	19.2%	19.2%
AA150	70739	Sutton at Hone and Hawley Parish Council	19.2%	-	-	-	19.2%	19.2%	19.2%
Academies									
<i>Funding Pool</i>		<i>Academy</i>							
AA141	75052	Olive Academies Trust	17.0%	3.5%	1.5%	-	20.5%	18.5%	17.0%
Contractors									
<i>Individual Employers</i>									
AA160	70923	SOTA Solutions Ltd	15.0%	-	-	-	15.0%	15.0%	15.0%
AA153	70904	Nourish Contract Services Ltd (Stour Academy Trust)	26.6%	-	-	-	26.6%	26.6%	26.6%



Appendix 9 List of Academy Trusts

These are the individual academies we understand are within each of the academy trusts set out in the Rates and Adjustments certificate as at 31 March 2025. For completeness these have been listed along with their employer code under which membership data is held

(75049) Inspire Academy Movement

- 24 (75049) Four Elms Academy
- 25 (75049) Maypole Academy
- 32 (75049) Seal CofE Academy
- AA122 (75049) Rusthall St Paul's CE Primary School

(75029) The Turner Schools

- 294 (70504) Folkestone All Age Academy
- 402 (70515) Dover Christ Church Academy
- 717 (75029) Martello Grove Academy
- 793 (75029) Morehall Academy
- 852 (75029) Turner School Trust
- 890 (75029) Turner Free School
- 948 (75043) Chartham Primary
- 949 (75043) St Stephen's Infant School
- 844 Folkestone Primary School

(75035) Orion Education Trust

- 295 (70502) Spires Academy

(75007) Future Schools Trust

- 298 (70505) New Line Learning Academy
- 299 (70506) Cornwallis Academy
- 462 (71209) The Tiger Primary (Free) Sch

(75026) Golden Thread Alliance

- 312 (71007) Meopham Community Academy
- 706 (75026) The Pathway Academy Trust
- 764 (75026) Oakfield Primary Academy
- 787 (75026) Temple Hill Academy
- 823 (75026) West Hill Primary Academy
- 945 (75026) Fleetdown Primary School
- 975 (75026) Culverstone Green Academy
- 976 (75026) Riverview Inf Academy
- 977 (75026) Riverview Jnr Academy
- 978 (75026) Wrotham Road Academy

(75019) Swale Academies Trust

- 313 (71010) Westlands Primary School Academy
- 349 (71061) Meopham School Academy
- 350 (71038) Regis Manor Cp Sch Academy
- 374 (71062) Sittingbourne Comm Academy
- 412 (71003) The Westlands Sch Academy
- 692 (71298) Southborough Prim Academy
- 699 (71308) Beaver Green Sch Academy
- 712 (71285) Istead Rise Primary Acad
- 827 (75019) Whitstable C C Academy
- 849 (70835) Pabulum Ltd
- 953 (75019) The North Academy
- 984 (75019) The Holmesdale School



(71255) Chatham and Clarendon Grammar School Academy

- 317 (71015) Chatham House Grammar School Academy
- 318 (71016) Clarendon Hse Gram Sch Academy
- 496 (71255) Chatham & Clarendon Grammar School Academy

(71024) Character Education Trust

- 324 (71024) Wrotham School Academy
- 983 (71024) Aylesford School

(75051) The Kemnal Academies Trust

- 326 (71019) Rainham School For Girls Academy
- 346 (71070) Pluckley Primary Academy
- 366 (71020) Horizons Primary Academy
- 371 (71071) Smarden Primary Academy
- 413 (71009) Orchards Academy
- 447 (71201) Newlands Primary School Academy
- 449 (71204) Northdown Primary School Academy
- 452 (71076) Salmestone Primary School Academy
- 466 (71097) Dame Janet Primary Academy
- 469 (71098) Drapes Mills Primary Academy
- 662 (70539) Napier Community Primary Academy

(75022) The Tenax Schools Trust

- 328 (71026) Bennett Memorial Sch Academy
- 453 (71203) West Malling Academy
- 740 (75022) Brenchley & Matfield Acad
- 762 (75041) Bennett Memorial Academy
- 780 (75022) Leybourne Academy
- 825 (75022) Bishop Chavasse Academy
- 856 (75022) Fordcombe Academy

(75016) Valley Invicta Academies Trust

- 329 (71027) Valley Park School Academy
- 336 (71047) Invicta Grammar Sch Acad
- 617 (71228) Aylesford Prim Sch Academy
- 713 (75016) Vips At Holborough Lakes
- 714 (75016) Vips At Kings Hill
- 715 (75016) Vips At Leybourne Chase
- 726 (75016) Valley Invicta Acad Trust
- 781 (75016) The Lenham Academy
- 828 (75016) East Borough Academy
- 924 (75016) Maidstone S&T Academy

(71046) Hartsdown Technology College

- 56 (71246) Royal Harbour Academy
- 279 (70500) The Marlowe Academy
- 331 (71046) Hartsdown Technology College Academy
- 332 (71022) Dane Court Grammar Academy
- 333 (71023) King Ethelbert Academy
- 614 (71234) Cliftonville Primary Academy
- AA127 (75050) Newington Community Primary School

(71021) Sir Roger Manwood School

- 335 (71021) Sir Roger Manwoods School Academy

(75001) Viking Academy Trust

- 927 (75001) Chilton Primary Academy
- 928 (75001) Ramsgate Arts Academy
- 929 (75001) Upton Junior Academy

(74004) The Thinking Schools Trust

341 (71048) Holcombe Grammar Academy
 401 (70513) Bishop Of Rochester Academy
 408 (71000) Castle Community College Academy
 415 (70601) Rochester Gram Academy
 446 (70518) All Faiths Academy
 634 (70534) Gordon Schools Federation
 663 (70540) New Horizons Childs Acad
 750 (75003) Victory Academy
 752 (74004) Cedar Primary Academy
 791 (70887) Goodwin Academy
 797 (74004) Thinking Sch Acad Trust
 974 (74004) Maritime Academy

(75010) Leigh Academies Trust

291 (70501) Leigh Technology Academy
 309 (70507) Longfield Academy
 314 (71005) The Hayesbrook School Academy
 343 (71055) Sir J Williamson's Mathematical Academy
 355 (71056) Mascalls Academy
 375 (70605) Hundred Of Hoo Academy
 391 (70510) Strood Academy
 398 (70517) Wilmington Academy
 423 (71042) Milestone Academy
 438 (71086) Oaks Primary Academy
 439 (71085) Tree Tops Academy
 441 (71044) York Junior Academy
 443 (70519) High Halstow Primary Acad
 444 (71093) Molehill Academy
 448 (71081) The High Weald Academy
 457 (71096) Hartley Primary Academy
 494 (71067) Blt-The Ebbsfleet Academy

635 (70544) Stoke Primary Academy
 665 (71302) The Leigh Utc
 682 (71304) St Albans Rd Infant Acad
 691 (75010) Dartford Primary Academy
 763 (75010) Langley Park Academy
 822 (75010) Cherry Orchard Academy
 838 (75010) Hugh Christie
 860 (75010) Horsmonden Primary School
 861 (75010) Paddock Wood Primary School
 925 (75010) Bearsted Academy
 926 (75010) Snowfields Academy
 936 (75010) Marden Primary
 952 (75010) Leigh Academy Rainham
 AA109 (75010) Leigh Academy Minster
 493 (70530) All Hallows Academy

(74001) Beyond Schools Trust

351 (70606) Thomas Aveling Academy
 414 (70600) Fort Pitt Grammar Academy
 419 (70603) Walderslade Girls Academy
 442 (70604) Greenacre Academy
 459 (70521) The Robert Napier Acad
 460 (70522) Phoenix Academy
 484 (71210) Chantry Community Academy
 649 (70536) Warren Wood Primary Acad
 773 (74001) Balfour Junior Academy
 841 (74002) Hilltop Primary Academy
 880 (74001) F Pitt & T Aveling Trust
 921 (74002) Skills For Life Central

(75032) Endeavour

353 (71057) Wilmington Boys Grammar School Academy



361 (71058) Wilmington Girls Grm Sch Acad
392 (71078) Wilmington Primary School Academy
847 (75032) Endeavour Academy Trust
894 (75032) Stone Lodge Free School

(75031) Barton Court Multi Academy Trust

354 (75031) Barton Court Grammar School Academy
790 (75031) The Charles Dickens Acad
981 (75031) Barton Manor Free Sch

(75033) Our Community Multi Academy Trust

356 (71053) Milstead & Frinsted Academy
357 (71052) Selling Primary Academy
358 (71051) Lynsted & Norton Academy
610 (71235) Petham Primary Academy
693 (71286) Lydd Primary Sch Academy
720 (75015) Dymchurch Primary Academy
819 (75033) The Oaks Infants Academy
820 (75033) Bredgar Primary Academy
821 (75033) Borden Primary Academy
824 (75033) Minterne Junior Academy

(71040) Hillview School for Girls

363 (71040) Hillview School for Girls Academy

(75047) Nexus Education Schools Trust

372 (71074) Joydens Wood Infant School Academy
373 (71073) Joydens Wood Jnr School Academy

(75028) Tenterden School Trust

209 (75028) John Mayne Church of England Primary School
364 (71064) Homewood School Academy

783 (75028) Tenterden Infants Academy
784 (75028) Tenterden Junior Academy
785 (75028) St Michaels Primary Acad
867 (75028) Rolvenden Primary School

(75003) Aletheia Anglican Academies Trust

348 (70602) Cliffe Woods Primary Academy
359 (71032) Gravesend Grammar School Academy
368 (71068) St Georges Church of England School Academy
405 (70516) Knole Academy
641 (71261) Whitehill Primary Academy
684 (71279) Rosherville Coe Academy
686 (71280) St Botolphs Academy
687 (71253) Shorne Cep Sch Academy
788 (75003) Horton Kirby Academy
789 (75003) Stone Primary Academy
826 (75003) Sutton At Hone Academy
892 (70602) Halling Primary School
937 (75003) Holy Trinity CofE Primary School
967 (75003) Sedley's CofE Voluntary Primary

(74009) Rainham Mark Education Trust

23 (71028) Rainham Mark Central
370 (71028) Rainham Mark Grammar Academy
739 (74009) Twydall Primary Academy
811 (74009) Riverside Primary Academy

(75017) The Skinners' Kent Academy Trust

35 (75017) Skinners Primary Academy
296 (70503) Marsh Academy



385 (70508) The Skinners Kent Academy
471 (71206) Temple Grove Academy
622 (71262) The Skinners School Academy
722 (75017) The Skinners Kent Acad Trust

(75006) Fulston Manor Academies Trust

411 (71001) Fulston Manor School Academy
623 (71254) South Ave Jnr Sch Academy
624 (71260) South Ave Inf Sch Academy

(75005) Samphire Star Education Trust

434 (71088) Whitecliffs Primary Academy
435 (71087) Shatterlocks Infants Acad
436 (71090) Barton Junior Sch Academy
437 (71089) Astor College Academy

(75046) Bourne Alliance Trust

445 (71094) Grove Park Primary School Academy
644 (75046) Timu Academy Trust
923 (71094) Aspire Academy
972 (71253) Bobbing Academy
973 (75046) Iwade Academy

(74016) Inspire Partnership Academy Trust

450 (74016) Chattenden Primary Acad
458 (70523) Elaine Primary Academy
636 (70532) Delce Junior Academy
843 (74016) Maundene Primary Academy

(75020) The Stour Academy Trust

36 (75048) Chilmington Green Academy
455 (71202) Sturry Primary School Academy

456 (71200) Hersden Prim Sch Acad
611 (75048) Wye (Free) School
640 (71263) Adisham Cep Sch Academy
683 (71273) Lansdowne Primary Acad
711 (75020) Finberry Park Primary Acad
716 (75020) Thistle Hill Academy
792 (75020) Richmond Academy
889 (75020) Chilmington Green Sch

(75018) REAch2 Academy Trust

463 (71220) Kemsley Primary Academy
476 (71219) Milton Court Academy
620 (71217) Dover Road Prim Academy
633 (71238) Tymberwood Academy
661 (71217) Copperfield Academy

(75023) Orchard Academy Trust

467 (71034) Allington Primary Academy
744 (75023) Barming Primary Academy

(75037) Veritas Multi Academy

454 (71082) Pilgrims Way Prim Academy
473 (71054) Warden House Primary Academy
955 (75037) Mundella Primary School

(71208) Christchurch CEP School

475 (71208) Christ Church CEP Academy (Folkestone)

(74007) The Primary First Trust

621 (70531) Wayfield Primary Academy
656 (70543) Cuxton Infants Academy
658 (70537) Cuxton Juniors Academy



782 (74007) Westcourt Academy
888 (74007) Wainscott Academy
933 (74007) Springhead Park Acad
AA130 (74007) Parkwood Primary School

(75004) The Diocese of Canterbury Academies Trust

468 (71212) St Laurence in Thanet Church of England Jnr Academy
627 (71216) Temple Ewell Academy
670 (71232) Archbishop Courtney Sch Acad
674 (71303) Kennington Jnr Sch Acad
696 (71270) Charlton Primary Academy
697 (71278) Reculver Primary Academy

(75009) Kent Catholic Schools Partnership Trust

61 (75009) St Benedict's Primary School
483 (71214) St Gregory's Catholic Academy
499 (71256) Kent Cath Sch Partnership
625 (71224) St Josephs Acad Aylesham
626 (71215) St Simon Stock Sch Acad
632 (71276) St Josephs Acad B/Stairs
643 (71226) St Anselms Cath Sch Acad
645 (71266) St Thomas (Sevenoaks) Acad
646 (71230) Holy Family Rcp Sch Acad
647 (71225) St Gregorys Primary Acad
648 (71271) St Marys (Deal) Prim Acad
653 (71284) St Simon Of England Acad
664 (71222) Ursuline College Academy
669 (71275) St Margaret Clitherow Acad
671 (71282) St Peters Cp Sch Academy
672 (71269) More Park School Academy
673 (71236) St Richards Prim Sch Acad

675 (71274) Our Lady Of Hartley Acad
688 (71295) St Josephs Acad Northfleet
690 (71301) Stella Maris Sch Academy
707 (71290) St Johns Cp Sch Academy
708 (71300) St Marys Cp Sch Academy
741 (75009) St Edmunds Catholic Sch
742 (75009) St Edwards Rcp School
814 (75009) St Teresa Primary Acad
818 (75009) St Augustines T/Wells
982 (71299) St Augustine Catholic Primary School
AA112 (75009) St Thomas of Canterbury
AA113 (75009) English Martyrs' Catholic Primary
AA131 (75009) St Michael's RC Primary School

(75013) Oasis Community Learning Trust

486 (71229) Oasis Academy Hextable
492 (70525) Skinner Street Academy

(70529) Kingfisher Primary Academy

489 (70529) Kingfisher Primary Academy
490 (70527) Saxon Way Primary Academy
491 (70528) Lordswood Primary Academy

(75025) Whinless Down Academy Trust

751 (75025) Priors Fields Academy
786 (75025) St Martin'S Primary Acad
836 (75025) Vale View Academy

(75002) ACE Learning Trust

616 (71247) Furley Park Primary Acad
618 (71248) Hamstreet Academy
709 (71287) St Mary Of Charity Academy
718 (75004) St Georges C Of E Acad



728 (75004) Kingsnorth Primary Acad
732 (75004) Diocese Of Canterbury Acad
746 (75004) St Nicholas New Romney
765 (75004) Brenzett Academy
817 (75004) Charing Primary Academy
887 (75004) All Soul's CoE Primary School
922 (75004) Eastchurch CofE Primary
947 (75004) Sandwich Infant School
993 (75004) St Clement'S Academy

(74008) The Rivermead Inclusive Trust

95 (74008) Luton Primary School
477 (70526) The Academy Of Woodlands
734 (74008) Rivermead Inclusive Trust
969 (74008) Hoo St Werburgh Academy
970 (74008) Walderslade Prim Academy
971 (74008) Rivermead Academy

(74006) The Westbrook Trust

676 (70541) Brompton Westbrook Academy
736 (74006) Byron Primary Academy
810 (74006) St Margarets Inf Academy
940 (74006) Oaklands School

(74000) Medway Anglican School Trust

472 (70524) St James Ce Primary Acad
704 (74000) Medway Anglican Schools Trust
958 (74000) St Margarets Junior Academy
986 (74000) St John'S Inf Academy

987 (74000) All Saints Ce Academy

(74003) The Howard Academy Trust

347 (71039) The Abbey School Academy
677 (70542) The Howard Academy
703 (70545) Medway University Technology College
730 (74003) The Howard Academy Trust
737 (74003) Temple Mill Academy
771 (74003) Deanwood Academy
812 (74003) Thamesview Primary Acad
830 (74013) Rowans Pupil Referral Unit
831 (74003) Mierscourt Academy

(75021) Cygnus Academies Trust

630 (71244) The Brent Primary School Academy
735 (75021) Cygnus Academies Trust
(75021) Dartford Bridge Community Primary
School
895
909 (75021) Greenlands Academy
910 (75021) Westgate Academy
912 (75021) Manor Academy
913 (75021) Royal Rise Academy

(75027) The Island Learning Trust

767 (75027) Halfway Houses Academy
795 (75027) Minster In Sheppey Academy
915 (75027) Sunny Bank Primary School

(74011) The Pilgrim Multi Academy Trust

772 (74011) Pilgrim Academy
829 (74011) St Marks Academy Eccles
832 (74011) St Margaret Troytown Acad
893 (74011) Pilgrims Trust Central



980 (74011) Rochester Riverside Acad

(74014) Maritime Academy Trust

705 (70549) Danecourt School

798 (74012) Barnsole Primary Academy

833 (74014) Featherby Infants Academy

834 (74014) Mart-Featherby Juniors Academy

839 (74012) Bligh Junior Academy

840 (74012) Bligh Infants Academy

934 (74014) Ebbsfleet Green Academy

(75040) Connect Schools Academy Trust

846 (75040) Cage Green Primary School

907 (75040) Rivermill Free School

(75036) The Pioneer Academy Trust

853 (75036) Edenbridge Academy

954 (75036) Halstead Community Primary School

AA129 (75036) Ightham Primary Academy

AA132 (75036) Shoreham Village School

(75038) Coppice Primary Partnership

854 (75038) Loose Academy

855 (75038) Coxheath Academy

903 (75038) St Katherine's School & Nursery

(75039) Deal Education Alliance for Learning Trust

881 (75039) Hornbeam Primary School

882 (75039) Deal Parochial Academy

883 (75039) Northbourne Academy

884 (75039) Sandown Academy

885 (75039) The Downs C Of E Academy

886 (75039) Sholden Academy

938 (75039) Kingsdown and Ringwould Primary School

939 (75039) Worth Primary School

(75042) Alternative Learning Trust

932 (75042) Estuary Academy North

962 (75042) Will Adam Centre

AA111 (75042) Estuary Academy Island

AA126 (75042) Nore Academy

(75041) EKC Schools Trust

916 (75041) Briary Academy

917 (75041) Holywell Academy

918 (75041) Bysing Wood Academy

919 (75041) Queenborough Academy

942 (75041) EKC Schools Trust

960 (75041) East Stour Primary School

961 (75041) Palm Bay Primary School

AA110 (75041) Sheppey Academy

AA128 (75041) Aylesham Primary School





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