

Barnett Waddingham



Nottinghamshire County Council Pension Fund

Actuarial Valuation as at 31 March 2013

Valuation Report

Barnett Waddingham LLP

28 March 2014

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1. Introduction and Summary

Purpose of the Valuation

- 1.1. We have carried out an actuarial valuation of Nottinghamshire County Council Pension Fund ("the Fund") as at 31 March 2013, as requested by Nottinghamshire County Council. The Fund is part of the Local Government Pension Scheme ("LGPS").
- 1.2. The valuation was carried out in accordance with Regulation 36 of The Local Government Pension Scheme (Administration) Regulations 2008 ("the Regulations") as amended. The main purpose of the valuation is to review the financial position of the Fund and to set the level of future contributions for the employers in the Fund.
- 1.3. This report summarises the results of the valuation and is addressed to Nottinghamshire County Council as the Administering Authority to the Fund. It is not intended to assist any user other than the Administering Authority in making decisions. Neither we nor Barnett Waddingham LLP accepts any liability to third parties in respect of this report.
- 1.4. This advice is subject to and complies with Technical Actuarial Standards issued by the Financial Reporting Council (in particular, the Pensions TAS and the generic TASs relating to reporting, data and modelling).

Results of the Valuation

- 1.5. The results of the valuation are that the past service funding level of the Fund as a whole has increased from 84% to 85% between 31 March 2010 and 31 March 2013, largely due to better than anticipated performance of the assets held by the Fund over the period, offset by the change in assumptions underlying the present value of liabilities, reflecting changes in market conditions.
- 1.6. At the same time, the contribution rate for the average employer, including payments to target full funding, has increased from 18.0% to 18.8% of pensionable salaries, although the cost of providing benefits has decreased slightly, falling payrolls mean that it takes a higher percentage of payroll to fund the, now larger, deficit.
- 1.7. We would be pleased to discuss any aspect of this report in more detail.



Graeme D Muir FFA



Alison Hamilton FFA

2. Valuation Data

Data Sources

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

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

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

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

Assets

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

Asset Allocation of the Fund	31 March 2013	
	£000's	%
UK Equities	1,211,834	35%
Overseas Equities	1,231,916	35%
UK Gilts	168,897	5%
Corporate Bonds	165,731	5%
Overseas Bonds	69,666	2%
Property	410,030	12%
Other Assets	151,771	4%
Cash	86,601	2%
Total	3,496,446	100%

2.5. We estimate that the return on the assets in market value terms for the three years to 31 March 2013 was approximately 8.0% per annum.

2.6. The current investment strategy is set out in a Statement of Investment Principles dated September 2011.

Benefits

- 2.7. The valuation has been carried out in accordance with Regulation 36 of The Local Government Pension Scheme (Administration) Regulations 2008 (“the Regulations”) as amended.
- 2.8. However from 1 April 2014, The Local Government Pension Scheme Regulations 2013 and the Local Government Pension Scheme (Transitional Provisions and Savings) Regulations 2014 will come into effect and replace the current regulations.
- 2.9. The benefits for service from 1 April 2014 will be based on the Local Government Pension Scheme Regulations 2013. The main changes are to move from a final salary pension scheme based on 60ths accrual and a retirement age of 65 to a career average revalued earnings pension scheme based on 49ths accrual and a retirement age equal to State Pension Age.
- 2.10. The Local Government Pension Scheme (Transitional Provisions and Savings) Regulations 2014 serve the dual purpose of retaining the previous benefit structure for service up to 31 March 2014 and introducing new protections for members close to retirement to ensure that they are not disadvantaged by the benefit changes.
- 2.11. The benefits underlying the valuation are summarised in Appendix 6.
- 2.12. We have made no allowance for discretionary benefits awarded throughout the LGPS. Where employers grant discretionary benefits we would expect them to fund the capital value of those benefits at that point.

3. Actuarial Methods and Assumptions

General Valuation Approach

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

Multiple Calculations

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

3.9. At individual employer level we use the Projected Unit Method for employers who still admit new employees into the Fund. For employers who do not, or do not appear to, allow new employees to join the Fund, we use a method known as the Attained Age Method which assesses the cost of future benefit accrual over all future years rather than just over the next year. This method generally produces a higher level of employer contribution than the Projected Unit Method but, for these closed employers, it should result in less revision in the future.

3.10. For closed limited-term employers such as some Transferee Admission Bodies, a modified version of the Projected Unit Method with a control period equal to the remaining term of the contract may be used and this usually gives results between the Projected Unit Method and the Attained Age Method.

3.11. The amounts that the employer then pays are a combination of the future service cost described above and any adjustments for the past service surplus or deficit. For most employers, if there is a deficit, this adjustment will be specified as additional lump sum cash amounts to be paid in future.

Funding Strategy

3.12. Regulation 36 of the Local Government Pension Scheme Administration (Regulations) 2008 states that the actuary must have regard to:

- The existing and prospective liabilities of the Fund arising from circumstances common to all those bodies;
- The desirability of maintaining as nearly a common a rate of contribution as possible; and
- The current version of the Administering Authority's Funding Strategy Statement

3.13. We can confirm that, in our view, the methods and assumptions adopted meet this requirement.

4. Valuation Assumptions

4.1. As mentioned in the previous section, various assumptions are needed for this valuation.

4.2. The principal assumptions are:

- The discount rate - this is based on the expected investment return from the Fund's assets.
- Pension increases and deferred revaluation - these are set by the Pension Increase Order which is laid by the Government each year and expected to be linked to the Consumer Prices Index. Benefits earned by active members after 1 April 2014 will also be linked to the Pension Increase Order.
- Salary increases - active members' benefits for service before 31 March 2014 will continue to be linked to their final salary.
- Current and future rates of mortality - over the last decade life expectancies have increased more quickly than most predictions so it is important that any assumptions made are as accurate as possible.

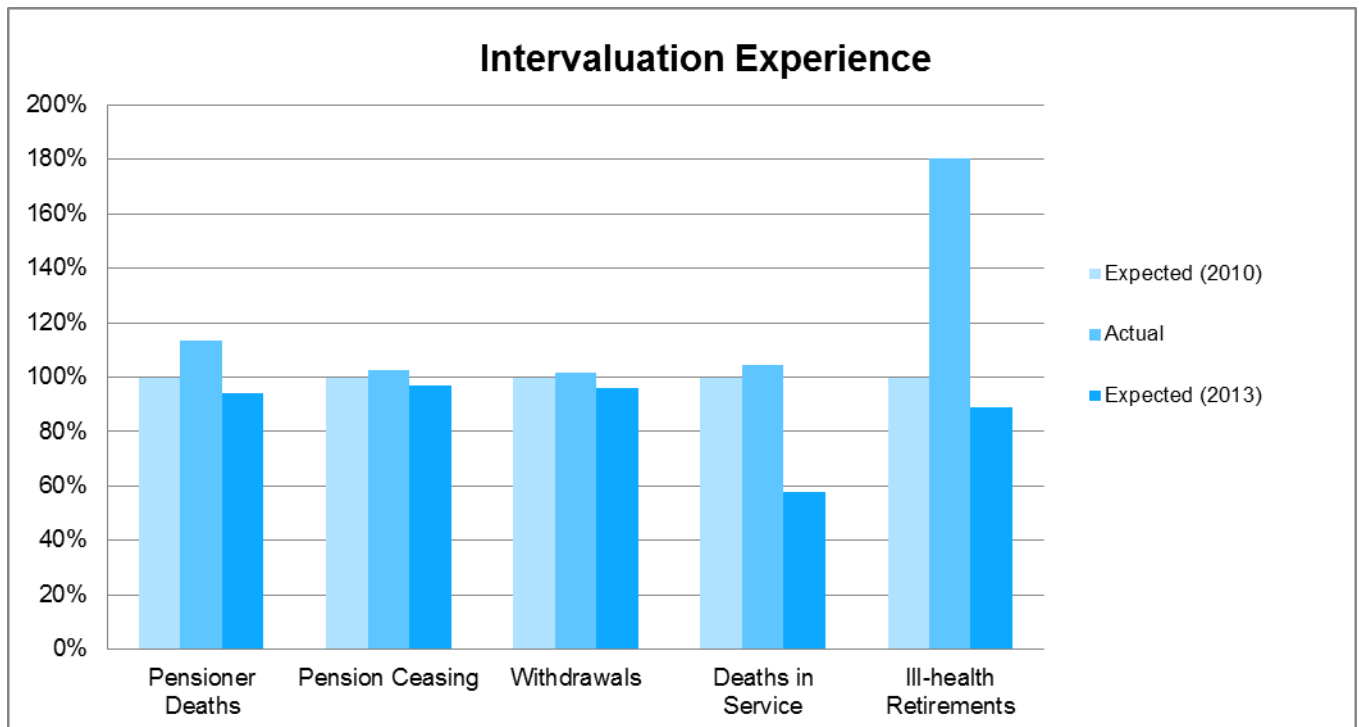
4.3. The assumptions used for this valuation are based on the expected long-term cost of providing the benefits and we believe that these are suitable for setting the contribution amounts from employers. If an employer leaves the Fund, a different set of assumptions may apply to allow for the crystallisation of their funding obligations. Note that the funding assumptions are also not the same as those that would be used for statutory accounting purposes in employers' accounts.

4.4. The assumptions and the rationale for them were discussed in our paper to the Administering Authority of 13 September 2013. The final assumptions have been adopted following discussions with the Administering Authority and are as set out in Appendix 2. We confirm that we believe that these are appropriate for the purposes of this valuation.

4.5. A comparison of the actual experience with the assumptions adopted at the previous valuation is summarised below:

Intervaluation Experience		
	Actual	Expected
Investment Return	8.0% pa	6.9% pa
Pay Increases*	1.8% pa	5.0% pa
Pension Increases	3.5% pa	3.0% pa
* includes short term overlay		

4.6. A comparison of the actual demographic experience of members of the Fund over the intervaluation period, with that assumed by the assumptions adopted at the last valuation in 2010 is shown in the graph below. The graph also shows how the assumptions adopted for this valuation would have compared with those adopted at 2010.



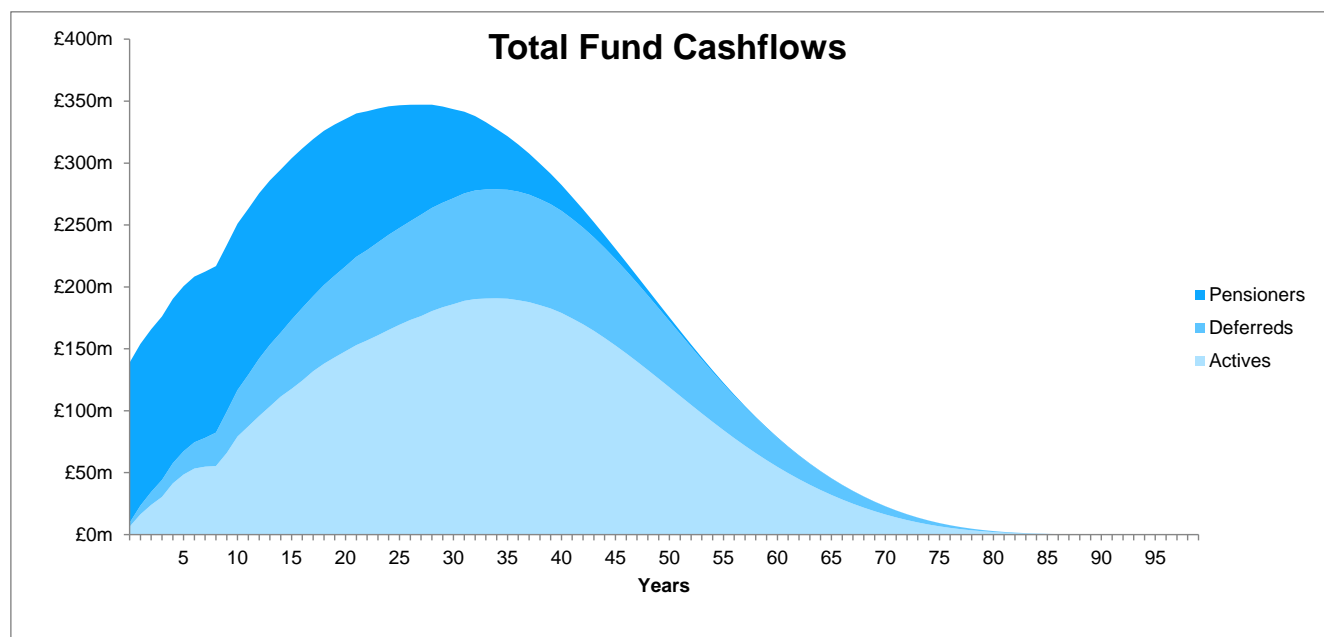
5. Valuation Results

Previous Valuation

- 5.1. The last formal actuarial valuation of the Fund was carried out as at 31 March 2010 by Barnett Waddingham LLP and the results of that valuation were set out in the formal valuation report dated March 2011.
- 5.2. The results of the previous valuation indicated that the assets of the Fund represented 84% of the accrued liabilities of the Fund. The average employer contribution was calculated to be 18.0% of payroll which assumed that the past service funding level would be restored over a period of 20 years.

Projected Cashflows

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



Past Service Funding Position and Contribution Rates

5.4. The following table sets out the valuation results for the Fund as a whole. We show:

- The past service funding position
- The required average ongoing employer contribution rate for future service benefits
- The total employer contribution rate required to restore the funding position to 100% over the agreed 20 year period following the valuation date.

Past Service Funding Position		31 March 2013
		£000's
Asset Value		3,469,935
Past Service Liabilities		
	Active Members	1,527,343
	Deferred Members	701,069
	Pensioner Members	1,861,461
Total		4,089,873
Surplus/(Deficit)		(619,938)
Funding Level		85%
Employer Contribution Rates		% of pensionable pay
Future Service Cost		13.1%
Deficit Recovery over 20 years		5.7%
Total		18.8%

5.5. As we see, the funding level was 85% and the average required employer contribution to restore the funding position to 100% over the next 20 years is 18.8% of pensionable pay.

5.6. The contributions payable by each employer are set out in Appendices 4 and 5. These are either based on the employer's own membership and experience or they are the employer's share of the contributions payable within a pool of employers.

Sensitivity Analysis

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

Assumption Change	Effect on Deficit
Decreasing the discount rate by 0.5% per annum	Increased by £355m
Increasing the CPI assumption by 0.5% per annum	Increased by £299m
Increasing the long-term rate of salary increase by 0.5% per annum	Increased by £43m
Increasing the long-term rate of improvement used in the mortality projection from 1.5% to 1.75% per annum	Increased by £36m

Projected Future Results

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

Neutral Estimate

- 5.11. We are also required to consider whether the assumptions used are neutral, that is “not deliberately either optimistic or pessimistic and does not incorporate adjustments to reflect the desired outcome”.
- 5.12. Other than the discount rate, we consider all the assumptions used to be neutral.

5.13. We would consider a neutral discount rate to be 6.6% per annum rather than 6.0% per annum. The higher discount rate results from removing some prudence from the equity return assumption and the expense allowance. As a consequence we expect that the future returns from the Fund's investment strategy will be higher than the valuation discount rate and so we believe that the contributions set for this valuation are more likely to be sufficient to meet the cost of providing the benefits than not.

Valuation Reconciliation

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

Change in Past Service Position		
	£(000)	£(000)
Surplus/(Deficit) at 31 March 2010		(520,544)
Benefits Accrued	(399,602)	
Early Retirements	(25,114)	
Contributions Paid	523,928	
Deficit Funded (Use of Surplus)	99,212	
Interest Cost	(102,271)	
Asset Gain/(Loss)	196,833	
Change in Market Conditions	(320,092)	
Financial Gain/(Loss)	(225,530)	
Salary Increases	149,076	
Pension Increases	(30,360)	
Membership Movements	(26,624)	
Experience	92,092	
Change in Assumptions	(65,168)	
Surplus/(Deficit) at 31 March 2013		(619,938)

5.15. As we can see, a key factor for the increase in deficit is due to the change in market conditions.

6. Risk and Uncertainty

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

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

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

Appendix 1 Valuation Data

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

Active Members			Actual Pensionable Pay		Average		This Valuation	
			£ (000)		£		Average Age	Average Retirement Age
Number								
			2013	2010	2013	2010		
Males	10,847	11,809	239,530	269,031	22,083	22,782	46	63
Females	27,059	28,545	388,226	417,535	14,347	14,627	45	63
Total	37,906	40,354	627,756	686,566	16,561	17,014	45	63
Pensioners			Annual Pensions		Average		This Valuation	
			£ (000)		£		Average Age	Average Retirement Age
Number								
			2013	2010	2013	2010		
Males	10,417	9,096	71,816	56,686	6,894	6,232	70	n/a
Females	15,269	12,348	48,760	34,906	3,193	2,827	69	n/a
Dependants	3,755	3,750	9,202	8,493	2,451	2,265	74	n/a
Total	29,441	25,194	129,778	100,084	4,408	3,973	70	n/a
Deferred Pensioners			Annual Pensions		Average		This Valuation	
(including "undecideds")			£ (000)		£		Average Age	Average Retirement Age
Number								
			2,013	2,010	2,013	2,010		
Males	12,521	10,719	20,368	16,416	1,627	1,532	45	62
Females	34,373	28,235	30,598	22,129	890	784	45	63
Total	46,894	38,954	50,966	38,546	1,087	990	45	63

Notes

- A1.2. The numbers relate to the number of records and so will include members in receipt of, or potentially in receipt of, more than one benefit.
- A1.3. Annual pensions are funded items only and include pension increases up to and including the 2013 Pension Increase Order.
- A1.4. Pensionable pay is actual earnings.

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

Revenue Accounts	Year to	March 2013	March 2012	March 2011	TOTAL
		£ (000)	£ (000)	£ (000)	£ (000)
Expenditure	Retirement Pensions	127,078	117,060	103,597	347,735
	Retirement Lump Sums	28,187	37,467	36,601	102,255
	Death Benefits	3,714	3,588	3,328	10,630
	Leavers Benefits	16,048	10,738	24,453	51,239
	Expenses	1,409	1,301	1,390	4,100
	Other Expenditure	-	-	-	-
Total Outgo		176,436	170,154	169,369	515,959
Income	Employees Ctbns	42,829	42,242	45,815	130,886
	Employers Ctbns	127,132	134,907	131,003	393,042
	Transfer Values	11,535	10,197	16,570	38,302
	Other Income	-	-	-	-
Investment Income		84,221	80,285	73,896	238,402
Total Income		265,717	267,631	267,284	800,632
New Money for Investment		5,060	17,192	24,019	46,271
Fund Value		-	-	-	-
Assets at Start of Year		3,072,296	3,007,807	2,731,826	2,731,826
Cashflow		89,281	97,477	97,915	284,673
Change in Value		334,869	(32,988)	178,066	479,947
Assets at End of Year		3,496,446	3,072,296	3,007,807	3,496,446
Annual Returns		-	-	-	-
Approx Rate of Return (per annum)		13.6%	1.6%	9.2%	8.0%

Appendix 2 Actuarial Assumptions

A2.1. A summary of the assumptions adopted in the valuation is as set out below:

Future Assumed Returns at 2013	% p.a.	Risk Adjusted Discount Rate Weighting
Equities	6.7%	74%
Gilts	3.3%	7%
Cash	3.1%	2%
Corporate Bonds	3.9%	5%
Property	5.8%	12%
Expense Allowance	0.1%	

Financial Assumptions	2013	2010
Discount Rate	6.0% per annum	6.9% per annum
Retail Price Inflation (RPI)	3.5% per annum	3.5% per annum
Consumer Price Inflation (CPI)	2.7% per annum	3.0% per annum
Pension and Deferred Pension Increases	3.5% per annum	3.0% per annum
Short Term Pay Increases	In line with the CPI assumption for the 2 years to 31 March	Pay freeze for those earning over £21k for the 2 years to 31
Long Term Pay Increases	4.5% per annum	5.0% per annum

Statistical Assumptions	2013	2010
Post Retirement Mortality		
Current Mortality	110% of the S1PA tables for males and the S1PA tables for females	90% of the S1PA Heavy tables
Mortality Projection	2012 CMI Model with a long term rate of improvement of 1.5% per annum	CMI Medium Cohort with a 1% per annum underpin
	Each member retires at their weighted average "tranche retirement age", i.e. for each tranche of benefit, the earliest age they could retire with unreduced benefits	For each tranche of benefit, active members retire 1 year later than entitled to retire and receive unreduced benefits. Deferred members retire at the earliest age they can receive unreduced benefits
Retirement Ages		
	If the member is over this retirement age, then it is assumed they will retire at their oldest tranche retirement age. If over the oldest tranche retirement age, the member is assumed to have a 1/3 chance of retiring in each of the next 3 years, and it is assumed all members will be retired by age 75.	Active and deferred members over these respective ages are assumed to retire immediately

Statistical Assumptions	2013	2010
Proportion Married	There is an 80%/70% chance that male/female members will, at retirement or earlier death, have a dependant who is eligible for death benefits	90% of members are assumed to be married or have an eligible dependant at retirement or earlier death
Partner Age Difference	Males are 3 years older than their spouse and Females are 3 years younger than their spouse	Males are 3 years older than their spouse and Females are 3 years younger than their spouse
Ill-health Tiers	50% of ill-health retirements will be eligible for benefits based on full prospective service and 50% will qualify for a service enhancement of 25% of prospective service	50% of ill-health retirements will be eligible for benefits based on full prospective service and 50% will qualify for a service enhancement of 25% of prospective service
Commutation	It is assumed that members at retirement will commute pension to provide a lump sum of 50% of the maximum allowed under HMRC rules and this will be at a rate of £12 lump sum of £1 of pension	It is assumed that members at retirement will commute pension to provide a lump sum of 50% of the maximum allowed under HMRC rules and this will be at a rate of £12 lump sum of £1 of pension
50/50 Scheme Allowance	It is assumed that 10% of active members will opt to pay 50% of contributions for 50% of benefits under the new scheme	n/a
Other Statistical Assumptions	Same as used by Government Actuary's Department when LGPS reforms were designed and based on analysis of incidence of death, retirement and withdrawal for Local Authority Funds	Based on our analysis of the incidence of pre-retirement death, retirement and withdrawal of our Local Authority client funds.
Sample rates shown below		

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

Appendix 3 Employer Data as at 31 March 2013

Employer Membership Data		Active Members			Deferred Members			Pensioner Members		
Code	Employer	Number	Actual Pay £000's	Average Age	Number	Deferred Pensions £000's	Average Age	Number	Pensions in Payment £000's	Average Age
1	Bassetlaw District Council	356	7,176	47	445	657	46	656	3,170	72
2	Mansfield District Council	701	13,602	47	823	1,260	45	952	4,622	71
3	Newark & Sherwood District Council	408	8,711	45	513	903	45	542	2,977	70
4	Ashfield District Council	427	8,872	46	426	829	46	649	3,673	71
5	Broxtowe Borough Council	606	10,578	45	748	881	42	621	2,952	71
6	Gedling Borough Council	455	8,073	45	449	592	44	502	2,304	72
7	Rushcliffe Borough Council	251	6,117	46	520	786	46	420	2,373	72
8	Nottingham City Council	7,531	131,650	45	10,996	11,889	45	5,808	26,707	69
10	Selston Parish Council	0	0	0	2	see note (1)	see note (1)	3	see note (1)	see note (1)
11	Ruddington Parish Council	3	see note (1)	see note (1)	5	see note (1)	see note (1)	1	see note (1)	see note (1)
12	Nuthall Parish Council	4	see note (1)	see note (1)	3	see note (1)	see note (1)	1	see note (1)	see note (1)
13	Balderton Parish Council	4	see note (1)	see note (1)	2	see note (1)	see note (1)	1	see note (1)	see note (1)
15	Notts CC - County Share 70.7%	0	0	0	3,905	2,711	53	6,211	21,000	see note (1)
16	Nottinghamshire Probation Board	471	11,430	45	445	584	45	374	2,539	69
17	Cotgrave Town Council	3	see note (1)	see note (1)	4	see note (1)	see note (1)	2	see note (1)	see note (1)
18	Trent Valley Internal Drainage Board	13	298	45	5	see note (1)	see note (1)	22	120	78
19	Nottinghamshire Magistrates Court Committee	0	0	0	169	570	50	155	821	see note (1)
20	Rural Community Action Nottinghamshire	15	286	48	31	44	44	12	24	67
21	Valuation Tribunal Service	0	0	0	11	45	45	3	see note (1)	see note (1)
22	Nottinghamshire Deaf Society	3	see note (1)	see note (1)	6	17	52	4	see note (1)	see note (1)
23	Nottinghamshire Age Concern	0	0	0	0	0	0	1	see note (1)	see note (1)
24	Stonham Housing Association	0	0	0	0	0	0	1	see note (1)	see note (1)
27	East Midlands Airport Joint Committee	0	0	0	15	22	59	26	90	see note (1)

Employer Membership Data		Active Members			Deferred Members			Pensioner Members		
Code	Employer	Number	Actual Pay £000's	Average Age	Number	Deferred Pensions £000's	Average Age	Number	Pensions in Payment £000's	Average Age
29	East Midlands Regional Exams Board	0	0	0	12	13	54	10	79	see note (1)
32	East Midlands Arts Board	0	0	0	39	80	50	8	35	see note (1)
34	Bramcote Crematorium Joint Committee	8	142	46	9	11	47	10	52	72
35	Clasp Post 1/1/89	0	0	0	1	see note (1)	see note (1)	8	72	see note (1)
40	Harworth & Bircotes Parish Council	2	see note (1)	see note (1)	1	see note (1)	see note (1)	1	see note (1)	see note (1)
41	Faith in Families	29	719	46	16	51	48	20	100	71
42	Greasley Parish Council	5	see note (1)	see note (1)	7	19	50	3	see note (1)	see note (1)
43	Laneham Internal Drainage Board	0	0	0	1	see note (1)	see note (1)	3	see note (1)	see note (1)
44	Bingham Town Council	5	see note (1)	see note (1)	1	see note (1)	see note (1)	2	see note (1)	see note (1)
45	Southwell Leisure Centre	27	272	40	50	19	35	2	see note (1)	68
47	Blidworth Parish Council	1	see note (1)	see note (1)	0	0	0	0	0	0
48	Nottingham Citizens Advice Bureau	20	331	43	11	17	38	4	see note (1)	73
50	Mind (Central Nottinghamshire Health)	0	0	0	0	0	0	2	see note (1)	see note (1)
51	Newark Town Council	21	315	54	33	52	48	24	88	68
52	Nottingham Trent Students Union	25	581	43	30	56	45	22	77	66
53	East Midlands Area Museum Service	0	0	0	2	see note (1)	see note (1)	6	53	see note (1)
54	East Midlands Further Education Council	34	907	47	25	43	43	21	85	73
56	Calverton Parish Council	2	see note (1)	see note (1)	2	see note (1)	see note (1)	1	see note (1)	see note (1)
59	Abbey and Kilton Boys Club	0	0	0	0	0	0	1	see note (1)	see note (1)
60	Russell Youth Club	0	0	0	0	0	0	1	see note (1)	see note (1)
62	Monty Hind Boys Club	0	0	0	0	0	0	1	see note (1)	see note (1)
63	Hyson Green Boy Club	0	0	0	1	see note (1)	see note (1)	0	0	0
64	Nottinghamshire County Scout Association	1	see note (1)	see note (1)	1	see note (1)	see note (1)	2	see note (1)	see note (1)
67	Newark Youth Enterprise Organisation	0	0	0	1	see note (1)	see note (1)	0	0	0
68	Southwell Town Council	5	see note (1)	see note (1)	2	see note (1)	see note (1)	1	see note (1)	see note (1)

Employer Membership Data		Active Members			Deferred Members			Pensioner Members		
Code	Employer	Number	Actual Pay £000's	Average Age	Number	Deferred Pensions £000's	Average Age	Number	Pensions in Payment £000's	Average Age
69	Mansfield Citizens Advice Bureau	11	258	47	4	see note (1)	see note (1)	3	see note (1)	72
70	Nottingham Information Technology Centre	0	0	0	0	0	0	3	see note (1)	see note (1)
71	Mansfield Information Technology Centre	0	0	0	1	see note (1)	see note (1)	1	see note (1)	see note (1)
72	East Midlands Airport (Post 1987)	0	0	0	118	349	53	176	1,023	see note (1)
73	Nottingham City Transport Ltd	101	2,042	58	63	253	55	777	4,740	71
74	Nottingham & District Racial Equality Council	0	0	0	10	24	47	0	0	0
75	Stapleford Town Council	3	see note (1)	see note (1)	0	0	0	2	see note (1)	see note (1)
76	NORSAC	206	3,735	45	203	280	46	57	152	64
77	T-Poly Pre 1-4-89	0	0	0	49	63	56	100	312	see note (1)
78	The Nottingham Trent University	1,617	37,143	43	2,105	2,670	42	805	3,908	69
80	Nottingham Development Enterprise	0	0	0	9	23	50	3	see note (1)	see note (1)
81	Keyworth Parish Council	0	0	0	0	0	0	2	see note (1)	see note (1)
83	Hist Pens-Pre 1-4-74	0	0	0	0	0	0	141	548	see note (1)
84	Groundwork Greater Nottingham	4	see note (1)	see note (1)	24	40	47	4	see note (1)	see note (1)
85	Southwell Council for Family Care	17	451	52	7	5	48	5	see note (1)	66
86	Bestwood Advice Centre	2	see note (1)	see note (1)	5	see note (1)	see note (1)	0	0	0
87	Citizens Advice Broxtowe	5	see note (1)	see note (1)	14	8	46	5	see note (1)	see note (1)
88	Creswell Groundwork Trust	0	0	0	2	see note (1)	see note (1)	0	0	0
89	P.C.F.C. Pre-1/4/89	0	0	0	0	0	0	0	0	0
90	Meadows Advice Group	1	see note (1)	see note (1)	2	see note (1)	see note (1)	0	0	0
91	Arnold & Carlton College	0	0	0	12	15	52	19	43	see note (1)
92	Basford Hall College	0	0	0	15	24	51	21	54	see note (1)
93	Broxtowe College	0	0	0	162	111	47	46	149	see note (1)
94	Clarendon College	0	0	0	23	18	47	8	25	see note (1)
95	Newark & Sherwood College	0	0	0	75	85	48	48	132	see note (1)

Employer Membership Data		Active Members			Deferred Members			Pensioner Members		
Code	Employer	Number	Actual Pay £000's	Average Age	Number	Deferred Pensions £000's	Average Age	Number	Pensions in Payment £000's	Average Age
96	North Nottinghamshire College of Further Education	203	3,849	45	267	236	46	85	227	65
97	Peoples College of Tertiary Education	0	0	0	96	140	45	33	111	see note (1)
98	South Nottingham College of Further Education West	470	8,603	44	273	329	45	89	273	67
99	Nottinghamshire College of Further Education	424	7,321	43	401	466	43	110	384	66
100	Brackenhurst College	0	0	0	22	17	46	9	17	see note (1)
101	Bilborough College	62	923	47	44	25	45	14	75	66
102	High Pavement College	0	0	0	5	see note (1)	see note (1)	3	see note (1)	see note (1)
103	Ollerton & District Citizens Advice Bureau	12	209	55	4	see note (1)	see note (1)	3	see note (1)	68
104	Ashfield Citizens Advice Bureau	3	see note (1)	see note (1)	8	18	49	2	see note (1)	see note (1)
105	Hint	0	0	0	7	11	52	1	see note (1)	see note (1)
106	Wastenotts (Reclamation) Ltd	0	0	0	1	see note (1)	see note (1)	3	see note (1)	see note (1)
107	Greenfields Centre Limited	2	see note (1)	see note (1)	0	0	0	0	0	0
108	Groundwork Ashfield & Mansfield	0	0	0	25	57	49	4	see note (1)	see note (1)
109	Clifton Advice Centre	3	see note (1)	see note (1)	1	see note (1)	see note (1)	0	0	0
110	Ravensdale Middle School	0	0	0	1	see note (1)	see note (1)	1	see note (1)	see note (1)
111	Greenwood Dale Grant Maintained School	0	0	0	3	see note (1)	see note (1)	2	see note (1)	see note (1)
112	George Spencer Grant Maintained School	0	0	0	2	see note (1)	see note (1)	3	see note (1)	see note (1)
113	Radcliffe on Trent Parish Council	5	see note (1)	see note (1)	3	see note (1)	see note (1)	7	8	see note (1)
114	Notts Police Authority	0	0	0	837	2,036	42	624	3,133	see note (1)
115	Ravenshead Parish Council	2	see note (1)	see note (1)	0	0	0	0	0	0
116	Trowell Parish Council	2	see note (1)	see note (1)	1	see note (1)	see note (1)	2	see note (1)	see note (1)
117	Edwinstowe Parish Council	3	see note (1)	see note (1)	2	see note (1)	see note (1)	2	see note (1)	see note (1)
118	Foxwood Grant Maintained School	0	0	0	1	see note (1)	see note (1)	1	see note (1)	see note (1)
119	Bestwood Community School	0	0	0	1	see note (1)	see note (1)	1	see note (1)	see note (1)
120	Wastenotts Ltd	0	0	0	7	18	49	10	36	see note (1)

Employer Membership Data		Active Members			Deferred Members			Pensioner Members		
Code	Employer	Number	Actual Pay £000's	Average Age	Number	Deferred Pensions £000's	Average Age	Number	Pensions in Payment £000's	Average Age
122	Guideline Careers Service Ltd	0	0	0	22	50	49	18	92	see note (1)
123	Technical Aid for Nottinghamshire Communities	0	0	0	7	28	47	0	0	0
124	Pearson Centre for Young People	1	see note (1)	see note (1)	0	0	0	0	0	0
125	The Trinity School	0	0	0	2	see note (1)	see note (1)	1	see note (1)	see note (1)
126	Eastwood Voluntary Bureau	0	0	0	3	see note (1)	see note (1)	3	see note (1)	see note (1)
127	Tollerton Parish Council	1	see note (1)	see note (1)	0	0	0	0	0	0
128	Voluntary Organisation Skill Exchange	0	0	0	1	see note (1)	see note (1)	0	0	0
129	Colwick Parish Council	0	0	0	2	see note (1)	see note (1)	1	see note (1)	see note (1)
130	Nottinghamshire Combined Fire Authority	161	4,293	46	108	214	45	69	390	65
131	Nottingham Independent Venture	0	0	0	5	see note (1)	see note (1)	0	0	0
132	Mansfield and District Crematorium Joint Committee	11	190	49	4	see note (1)	see note (1)	2	see note (1)	66
133	City of Nottingham Scout District	0	0	0	0	0	0	1	see note (1)	see note (1)
134	Mansfield Society for Deaf People	0	0	0	0	0	0	1	see note (1)	see note (1)
135	Ashfield Women's Centre	0	0	0	6	8	52	1	see note (1)	see note (1)
136	N.E.C.T.A. Ltd	0	0	0	19	17	44	6	19	see note (1)
137	Ollerton & Boughton Town Council	9	150	58	2	see note (1)	see note (1)	6	6	67
138	New College Nottingham Corporation	392	7,886	45	554	773	44	170	658	64
139	Warsop Parish Council	1	see note (1)	see note (1)	1	see note (1)	see note (1)	1	see note (1)	see note (1)
140	East Midlands Screen Commission	0	0	0	1	see note (1)	see note (1)	0	0	0
141	The Partnership Council	2	see note (1)	see note (1)	6	11	43	1	see note (1)	see note (1)
142	Mansfield Road Baptist Housing	3	see note (1)	see note (1)	2	see note (1)	see note (1)	1	see note (1)	see note (1)
143	The Kirkby Trust	10	149	45	8	18	45	0	0	0
144	Disabilities Living Centre	2	see note (1)	see note (1)	7	9	53	4	see note (1)	see note (1)
145	Renewal Trust	6	172	49	4	see note (1)	see note (1)	3	see note (1)	58
146	Meden Valley Partnership	0	0	0	1	see note (1)	see note (1)	0	0	0
147	Lowdham Parish Council	0	0	0	0	0	0	1	see note (1)	see note (1)

Employer Membership Data		Active Members			Deferred Members			Pensioner Members		
Code	Employer	Number	Actual Pay £000's	Average Age	Number	Deferred Pensions £000's	Average Age	Number	Pensions in Payment £000's	Average Age
148	Broxtowe Partnership Trust Ltd	0	0	0	6	4	44	0	0	0
149	First Data (Training) Ltd	0	0	0	6	9	47	2	see note (1)	see note (1)
150	Nottingham Ice Centre Limited	5	see note (1)	see note (1)	5	see note (1)	see note (1)	1	see note (1)	see note (1)
151	Newark Emmaus Trust Limited	9	244	52	9	16	48	1	see note (1)	61
152	Experience Nottinghamshire Limited	2	see note (1)	see note (1)	19	43	40	2	see note (1)	see note (1)
153	Intermedia Film and Video	0	0	0	1	see note (1)	see note (1)	1	see note (1)	see note (1)
154	North Muskham Parish Council	0	0	0	3	see note (1)	see note (1)	0	0	0
155	Nottinghamshire Association of Local Councils	2	see note (1)	see note (1)	1	see note (1)	see note (1)	0	0	0
156	National College For Leadership	0	0	0	311	908	42	52	1,080	see note (1)
157	Upton Parish Council	0	0	0	1	see note (1)	see note (1)	0	0	0
158	Institute of Cemetery & Crematorium	7	245	47	2	see note (1)	see note (1)	0	0	0
159	City Arts	0	0	0	3	see note (1)	see note (1)	0	0	0
160	Meadows Partnership Trust	0	0	0	6	2	41	2	see note (1)	see note (1)
161	Bassetlaw Citizens Advice Bureau	5	see note (1)	see note (1)	6	5	48	2	see note (1)	see note (1)
162	Beeston Citizens Advice Bureau	0	0	0	1	see note (1)	see note (1)	0	0	0
163	Farndon Parish Council	1	see note (1)	see note (1)	0	0	0	1	see note (1)	see note (1)
166	Jesse Boot Sports Trust Ltd	0	0	0	0	0	0	1	see note (1)	see note (1)
167	Eastwood Town Council	0	0	0	1	see note (1)	see note (1)	0	0	0
168	Castle Cavendish Foundation	0	0	0	20	64	43	10	36	see note (1)
169	Carers Federation Nottingham & Nottinghamshire Limited	67	1,469	44	127	141	44	20	21	64
170	EM Media Company Ltd	0	0	0	11	53	46	0	0	0
171	Sports & Leisure Management Limited	22	261	49	23	32	44	21	41	61
172	Ashfield Homes Ltd	147	3,458	42	122	317	41	43	304	65
173	Greater Nottingham Partnership	0	0	0	18	45	40	4	see note (1)	see note (1)
174	Nottingham & Nottinghamshire Futures Limited	203	4,854	45	149	402	42	66	550	63
175	UPP Residential Services Ltd	23	328	53	16	29	53	17	45	65
176	Aslockton Parish Council	0	0	0	2	see note (1)	see note (1)	0	0	0

Employer Membership Data		Active Members			Deferred Members			Pensioner Members		
Code	Employer	Number	Actual Pay £000's	Average Age	Number	Deferred Pensions £000's	Average Age	Number	Pensions in Payment £000's	Average Age
177	Rushcliffe Homes Ltd	0	0	0	7	19	53	14	42	see note (1)
178	Bulwell Vision Ltd	0	0	0	10	13	51	0	0	0
179	Nottingham Regeneration Ltd.	4	see note (1)	see note (1)	2	see note (1)	see note (1)	3	see note (1)	see note (1)
180	MLA East Midlands	0	0	0	14	43	46	5	see note (1)	see note (1)
181	Djanogly City Academy Nottingham	104	1,799	44	113	82	41	11	27	67
182	Pro Vision Catering & Facilities	0	0	0	1	see note (1)	see note (1)	0	0	0
183	Child Migrants Trust	1	see note (1)	see note (1)	0	0	0	0	0	0
184	A1 Housing Bassetlaw Ltd	174	3,917	46	95	243	43	78	355	65
185	Newark and Sherwood Homes Ltd	113	2,512	47	98	261	44	39	194	65
186	Enviroenergy Ltd	31	842	49	7	18	49	6	7	65
187	Meden Valley Making Places Ltd	0	0	0	7	25	50	1	see note (1)	see note (1)
188	Regeneration East Midlands	0	0	0	16	42	42	1	see note (1)	see note (1)
189	Bestwood Partnership Forum	3	see note (1)	see note (1)	4	see note (1)	see note (1)	0	0	0
190	Nottingham City Homes	828	21,686	45	460	1,390	42	266	1,997	64
191	Rainworth Parish Council	1	see note (1)	see note (1)	0	0	0	0	0	0
192	Scape System Build Ltd	14	610	45	0	0	0	1	see note (1)	61
193	Castle College Nottingham	0	0	0	261	332	44	54	181	see note (1)
194	Metropolitan Housing Trust	27	676	51	10	54	54	15	89	64
195	Langar Cum Barnstone Parish Council	1	see note (1)	see note (1)	0	0	0	0	0	0
196	Centre for Contemporary Arts	1	see note (1)	see note (1)	1	see note (1)	see note (1)	0	0	0
197	Guideline Career Services Ltd	0	0	0	6	11	43	7	55	see note (1)
198	Samworth Church Academy	57	1,006	42	21	16	43	8	26	63
199	Gedling Homes	68	1,454	47	9	14	38	24	74	65
200	Bulwell Academy	80	1,516	43	40	25	42	5	see note (1)	58
202	Nottingham University Samworth Academy	55	1,034	43	9	1	45	6	20	67
207	Fernwood Parish Council	0	0	0	0	0	0	1	see note (1)	see note (1)
217	Cropwell Bishop Parish Council	1	see note (1)	see note (1)	0	0	0	0	0	0

Employer Membership Data		Active Members			Deferred Members			Pensioner Members		
Code	Employer	Number	Actual Pay £000's	Average Age	Number	Deferred Pensions £000's	Average Age	Number	Pensions in Payment £000's	Average Age
219	Nottingham Academy	185	3,671	44	64	53	43	8	50	65
220	Carillion Services Limited	6	56	48	2	see note (1)	see note (1)	2	see note (1)	64
221	Barnsley Premier Leisure Ltd	80	647	38	32	11	40	2	see note (1)	64
222	Capita IT Services (BSF) Limited	3	see note (1)	see note (1)	0	0	0	0	0	0
223	Mellors Catering Service Ltd	1	see note (1)	see note (1)	3	see note (1)	see note (1)	1	see note (1)	see note (1)
224	Mercury Cleaning Solutions Limited	2	see note (1)	see note (1)	0	0	0	0	0	0
225	Southern Electric Contracting Limited	9	216	44	1	see note (1)	see note (1)	0	0	0
226	Nottinghamshire Fire & Rescue Service (Trading) Limited	10	204	43	0	0	0	1	see note (1)	66
227	Barnby Road Trust	28	274	43	5	see note (1)	see note (1)	0	0	0
229	George Spencer Academy	67	1,051	45	6	6	36	1	see note (1)	64
230	Redhill Academy	58	896	44	23	12	39	3	see note (1)	62
231	United Response	2	see note (1)	see note (1)	2	see note (1)	see note (1)	0	0	0
232	Carlton Le Willows	44	586	45	8	6	39	0	0	0
233	Fernwood Academy Trust	44	562	47	26	12	43	2	see note (1)	60
234	West Bridgford Academy	63	907	46	15	7	41	7	24	63
235	Toot Hill School	71	988	46	6	3	36	1	see note (1)	65
236	National CE Academy Trust	58	741	47	6	5	36	3	see note (1)	62
237	Manor Academy Trust	62	984	45	14	24	40	0	0	0
238	Diverse Academies Trust - Tuxford Academy	83	974	49	12	13	45	2	see note (1)	66
239	South Nottingham College Academy Trust	36	531	46	7	10	43	0	0	0
240	School Partnership Trust - Serlby Park Academy	69	956	45	13	11	39	0	0	0
241	Carlton Academy	40	666	49	5	see note (1)	see note (1)	1	see note (1)	61
242	Norbridge Academy	32	301	40	5	see note (1)	see note (1)	0	0	0
243	South Nottingham Catholic Academy Trust - Becket	70	875	43	19	6	39	0	0	0
244	South Nottingham Catholic Academy Trust - St Edmund Campion	20	182	44	3	see note (1)	see note (1)	0	0	0
245	Southwark Primary School	47	498	45	12	13	42	0	0	0

Employer Membership Data		Active Members			Deferred Members			Pensioner Members		
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246	Arnold Hill Academy	93	1,120	38	13	15	40	4	see note (1)	64
247	Huntingdon Academy	12	210	43	5	see note (1)	see note (1)	0	0	0
248	Edna G Olds Academy	14	226	45	6	4	47	1	see note (1)	61
249	St Anns Well Academy	20	282	46	1	see note (1)	see note (1)	0	0	0
250	Greenwood At - Nottingham Girls Academy	36	556	45	3	see note (1)	see note (1)	1	see note (1)	65
251	Joseph Whitaker Academy	80	1,060	45	5	see note (1)	see note (1)	3	see note (1)	62
252	Blessed Robert Widmerpool Academy	18	172	41	2	see note (1)	see note (1)	0	0	0
253	Warren Hill Academy Trust	20	218	45	2	see note (1)	see note (1)	0	0	0
254	Bluecoat Academy	88	1,576	42	18	9	41	2	see note (1)	68
255	Brunts Academy	67	1,008	48	11	7	36	1	see note (1)	62
256	Queen Elizabeth Endowed Academy	43	576	47	6	10	49	0	0	0
257	Sycamore Academy	15	224	45	5	see note (1)	see note (1)	0	0	0
258	Nottingham Community Housing Association	0	0	0	1	see note (1)	see note (1)	0	0	0
259	Advance Housing and Support Limited	1	see note (1)	see note (1)	0	0	0	0	0	0
260	Quarrydale Academy	98	1,039	40	7	1	40	0	0	0
261	Our Lady & St Edwards Roman Catholic Academy	12	178	45	4	see note (1)	see note (1)	2	see note (1)	62
262	Priory Catholic Primary School	16	165	44	1	see note (1)	see note (1)	0	0	0
263	Nethergate Academy	13	257	46	4	see note (1)	see note (1)	0	0	0
264	North Leverton CE Primary School	14	114	49	4	see note (1)	see note (1)	0	0	0
265	Chetwynd Primary Trust	33	194	46	0	0	0	0	0	0
266	Ashfield School	114	1,746	43	6	3	45	2	see note (1)	63
267	The Elizabethan Academy	59	748	45	4	see note (1)	see note (1)	0	0	0
268	Retford Oaks Academy	49	720	47	6	4	52	1	see note (1)	62
269	Independent Cleaning Services Limited	11	55	55	2	see note (1)	see note (1)	0	0	0
270	Webb Support Services Limited	16	115	47	3	see note (1)	see note (1)	0	0	0
271	Thera East Midlands	18	339	48	7	8	48	0	0	0
272	Royal Society Mencap	44	769	44	2	see note (1)	see note (1)	0	0	0

Employer Membership Data		Active Members			Deferred Members			Pensioner Members		
Code	Employer	Number	Actual Pay £000's	Average Age	Number	Deferred Pensions £000's	Average Age	Number	Pensions in Payment £000's	Average Age
274	Mellors Catering Services Limited (Southwark)	8	47	43	0	0	0	0	0	0
275	Mansfield District Leisure Trust Limited	89	858	42	6	1	36	0	0	0
276	Outwood Academy Portland	70	1,091	45	5	see note (1)	see note (1)	2	see note (1)	54
277	Outwood Academy Valley	71	946	45	5	see note (1)	see note (1)	1	see note (1)	66
278	Cotgrave Candleby Lane	37	461	50	1	see note (1)	see note (1)	0	0	0
279	South Wolds	47	729	48	3	see note (1)	see note (1)	0	0	0
280	Rushcliffe School	58	810	49	3	see note (1)	see note (1)	0	0	0
281	Kirkby College	35	504	44	1	see note (1)	see note (1)	2	see note (1)	63
282	St Teresa's Catholic Primary School	25	321	48	5	see note (1)	see note (1)	0	0	0
283	Trinity Catholic School	33	459	47	2	see note (1)	see note (1)	1	see note (1)	66
284	St Marys Catholic Primary	19	197	44	1	see note (1)	see note (1)	0	0	0
285	Our Lady of Perpetual Succour	20	203	47	1	see note (1)	see note (1)	0	0	0
286	Northgate Academy	24	311	41	2	see note (1)	see note (1)	0	0	0
287	Milford Academy	33	350	45	0	0	0	0	0	0
288	Old Basford School	37	434	44	1	see note (1)	see note (1)	0	0	0
289	Top Valley Academy	41	674	43	1	see note (1)	see note (1)	0	0	0
290	Whitemoor Academy	31	472	46	3	see note (1)	see note (1)	0	0	0
291	Meden School & Technology College	50	644	42	4	see note (1)	see note (1)	1	see note (1)	62
292	Kimberley School	63	836	46	1	see note (1)	see note (1)	0	0	0
293	Sherwood E-Act Academy	39	462	48	2	see note (1)	see note (1)	0	0	0
294	Wainwright Primary Academy	32	372	42	0	0	0	0	0	0
295	Mansfield Primary Academy	23	225	45	2	see note (1)	see note (1)	0	0	0
296	Foxwood School	29	478	45	6	3	52	0	0	0
297	Stone Soup Academy	2	see note (1)	see note (1)	0	0	0	0	0	0
298	St Margaret Clitherow Primary & Nursery Catholic Voluntary Academy	20	217	48	0	0	0	0	0	0
299	Sacred Heart Primary Catholic Voluntary Academy	22	185	45	1	see note (1)	see note (1)	0	0	0

Employer Membership Data		Active Members			Deferred Members			Pensioner Members		
Code	Employer	Number	Actual Pay £000's	Average Age	Number	Deferred Pensions £000's	Average Age	Number	Pensions in Payment £000's	Average Age
300	Holy Cross Primary Catholic Voluntary Academy	20	160	47	1	see note (1)	see note (1)	0	0	0
301	The Good Shepherd Primary Catholic Voluntary Academy	22	263	47	0	0	0	0	0	0
302	Christ The King Catholic Voluntary Academy	51	563	49	4	see note (1)	see note (1)	0	0	0
303	Alderman White School	54	720	46	2	see note (1)	see note (1)	0	0	0
304	Bramcote Park School	33	460	48	1	see note (1)	see note (1)	1	see note (1)	62
305	St Augustine's Primary School	19	218	46	1	see note (1)	see note (1)	0	0	0
306	The Newark Academy	63	742	48	1	see note (1)	see note (1)	0	0	0
307	East Leake Academy	39	544	49	3	see note (1)	see note (1)	0	0	0
308	Kingston Park Academy	17	199	44	1	see note (1)	see note (1)	0	0	0
309	Sutton Community Academy	99	1,034	43	1	see note (1)	see note (1)	0	0	0
310	The Dukeries Academy	107	1,573	45	0	0	0	1	see note (1)	67
311	Sneinton St Stephen's CE Primary & Nursery School	23	282	43	1	see note (1)	see note (1)	0	0	0
312	Windmill LEAD Academy	29	364	44	0	0	0	0	0	0
313	The Chief Constable	0	0	0	0	0	0	0	0	0
314	Police & Crime Commissioners	1,402	33,911	43	65	184	43	12	52	63
315	Nottinghamshire County Council	15,500	205,810	46	18,183	14,821	45	7,933	33,004	65
316	Tuxford Primary Academy	13	138	46	0	0	0	0	0	0
323	Family Action - post valuation employer	0	0	0	1	see note (1)	see note (1)	0	0	0
325	Nottingham Emmanuel School	11	147	34	0	0	0	0	0	0
328	Newstead Parish Council	1	see note (1)	see note (1)	0	0	0	0	0	0
330	Fairfield Primary Academy	0	0	0	1	see note (1)	see note (1)	0	0	0
331	The Holgate Academy	1	see note (1)	see note (1)	0	0	0	0	0	0
333	Skegby Junior Academy	1	see note (1)	see note (1)	0	0	0	0	0	0
997	Undecideds (limited cont cases)	0	0	0	647	47	48	0	0	0
Totals		37,906	627,756	45	46,894	50,966	45	29,441	129,778	70

Notes

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

Appendix 4 Rates and Adjustment Certificate

- A4.1. The Common Rate of Contribution as defined by Regulation 36 for the period 1 April 2014 to 31 March 2017 is 18.8% of pensionable payroll.
- A4.2. However, each employer pays contributions based on their particular circumstances and so individual adjustments are made. These give the following minimum total contributions as set out below.

Code	Employer	Employer contributions due as a % of salary for the year beginning			Additional employer contributions due as monetary amounts in the year beginning		
		1 Apr 2014	1 Apr 2015	1 Apr 2016	1 Apr 2014	1 Apr 2015	1 Apr 2016
1	Bassetlaw District Council	13.5%	13.5%	13.5%	£1,890k	£2,027k	£2,127k
2	Mansfield District Council	13.9%	13.9%	13.9%	£1,075k	£1,250k	£1,433k
3	Newark & Sherwood District Council	12.5%	12.5%	12.5%	£946k	£1,065k	£1,189k
4	Ashfield District Council	12.3%	12.3%	12.3%	£1,021k	£1,144k	£1,272k
5	Broxtowe Borough Council	13.2%	13.2%	13.2%	£716k	£735k	£755k
6	Gedling Borough Council	12.3%	12.3%	12.3%	£555k	£569k	£585k
7	Rushcliffe Borough Council	13.0%	13.0%	13.0%	£478k	£556k	£638k
8	Nottingham City Council	12.5%	12.5%	12.5%	£8,031k	£8,880k	£9,356k
11	Ruddington Parish Council	14.7%	14.7%	14.7%	£2,080	£2,610	£3,170
12	Nuthall Parish Council	14.7%	14.7%	14.7%	£3,030	£3,810	£4,620
13	Balderton Parish Council	14.7%	14.7%	14.7%	£4,950	£6,210	£7,540
16	Nottinghamshire Probation Board	16.9%	16.9%	16.9%	-	-	-
17	Cotgrave Town Council	14.7%	14.7%	14.7%	£2,520	£3,160	£3,840
18	Trent Valley Internal Drainage Board	14.7%	14.7%	14.7%	£13,940	£17,510	£21,250
20	Rural Community Action Nottinghamshire	13.1%	13.1%	13.1%	£14,610	£15,000	£15,410
22	Nottinghamshire Deaf Society	13.1%	13.1%	13.1%	£3,800	£3,900	£4,010
34	Bramcote Crematorium Joint Committee	14.7%	14.7%	14.7%	£6,640	£8,340	£10,130
40	Harworth & Bircotes Parish Council	14.7%	14.7%	14.7%	£2,360	£2,960	£3,590
41	Faith in Families	13.1%	13.1%	13.1%	£37k	£38k	£39k
42	Greasley Parish Council	14.7%	14.7%	14.7%	£3,970	£4,990	£6,060
44	Bingham Town Council	14.7%	14.7%	14.7%	£2,670	£3,350	£4,070
45	Southwell Leisure Centre	13.1%	13.1%	13.1%	£13,860	£14,240	£14,620
47	Blidworth Parish Council	14.7%	14.7%	14.7%	£750	£940	£1,140
48	Nottingham Citizens Advice Bureau	13.1%	13.1%	13.1%	£16,860	£17,320	£17,780
51	Newark Town Council	14.7%	14.7%	14.7%	£14,730	£18,500	£22,460
52	Nottingham Trent Students Union	13.1%	13.1%	13.1%	£30k	£30k	£31k
54	East Midlands Further Education Council	13.1%	13.1%	13.1%	£46k	£48k	£49k

Code	Employer	Employer contributions due as a % of salary for the year beginning			Additional employer contributions due as monetary amounts in the year beginning		
		1 Apr 2014	1 Apr 2015	1 Apr 2016	1 Apr 2014	1 Apr 2015	1 Apr 2016
56	Calverton Parish Council	14.7%	14.7%	14.7%	£840	£1,060	£1,280
64	Nottinghamshire County Scout Association	13.1%	13.1%	13.1%	£1,280	£1,310	£1,350
68	Southwell Town Council	14.7%	14.7%	14.7%	£3,020	£3,790	£4,610
69	Mansfield Citizens Advice Bureau	13.1%	13.1%	13.1%	£13,140	£13,490	£13,860
73	Nottingham City Transport Ltd	34.3%	34.3%	34.3%	£80k	£800k	£800k
75	Stapleford Town Council	14.7%	14.7%	14.7%	£1,620	£2,040	£2,480
76	NORSAC	13.1%	13.1%	13.1%	£190k	£196k	£201k
78	The Nottingham Trent University	10.9%	10.9%	10.9%	£1,785k	£1,834k	£1,883k
84	Groundwork Greater Nottingham	13.1%	13.1%	13.1%	£4,800	£4,930	£5,060
85	Southwell Council for Family Care	13.1%	13.1%	13.1%	£23k	£24k	£24k
86	Bestwood Advice Centre	13.1%	13.1%	13.1%	£1,330	£1,370	£1,400
87	Citizens Advice Broxtowe	13.1%	13.1%	13.1%	£5,210	£5,350	£5,500
90	Meadows Advice Group	13.1%	13.1%	13.1%	£1,340	£1,380	£1,410
96	North Nottinghamshire College of Further Education	13.2%	13.2%	13.2%	£104k	£107k	£110k
98	South Nottingham College of Further Education	11.4%	11.4%	11.4%	£366k	£376k	£386k
99	West Nottinghamshire College of Further Education	11.0%	11.0%	11.0%	£179k	£184k	£189k
101	Bilborough College	12.8%	12.8%	12.8%	£45k	£46k	£47k
103	Ollerton & District Citizens Advice Bureau	13.1%	13.1%	13.1%	£10,670	£10,950	£11,250
104	Ashfield Citizens Advice Bureau	13.1%	13.1%	13.1%	£4,160	£4,270	£4,380
107	Greenfields Centre Limited	13.1%	13.1%	13.1%	£1,670	£1,720	£1,760
109	Clifton Advice Centre	13.1%	13.1%	13.1%	£3,050	£3,130	£3,220
113	Radcliffe on Trent Parish Council	14.7%	14.7%	14.7%	£3,020	£3,790	£4,600
115	Ravenshead Parish Council	14.7%	14.7%	14.7%	£1,180	£1,490	£1,800
116	Trowell Parish Council	14.7%	14.7%	14.7%	£1,230	£1,550	£1,880
117	Edwinstowe Parish Council	14.7%	14.7%	14.7%	£1,730	£2,180	£2,640
124	Pearson Centre for Young People	13.1%	13.1%	13.1%	£920	£940	£970
127	Tollerton Parish Council	14.7%	14.7%	14.7%	£440	£550	£660
130	Nottinghamshire Combined Fire Authority	12.6%	12.6%	12.6%	£164k	£169k	£173k
132	Mansfield and District Crematorium Joint Committee	14.7%	14.7%	14.7%	£8,880	£11,150	£13,530
137	Ollerton & Boughton Town Council	14.7%	14.7%	14.7%	£7,010	£8,810	£10,690
138	New College Nottingham Corporation	11.8%	11.8%	11.8%	£279k	£287k	£294k
139	Warsop Parish Council	14.7%	14.7%	14.7%	£1,340	£1,680	£2,040
141	The Partnership Council	13.1%	13.1%	13.1%	£1,590	£1,630	£1,670
142	Mansfield Road Baptist Housing	13.1%	13.1%	13.1%	£2,930	£3,010	£3,090

Code	Employer	Employer contributions due as a % of salary for the year beginning			Additional employer contributions due as monetary amounts in the year beginning		
		1 Apr 2014	1 Apr 2015	1 Apr 2016	1 Apr 2014	1 Apr 2015	1 Apr 2016
143	The Kirkby Trust	13.1%	13.1%	13.1%	£7,600	£7,800	£8,010
144	Disabilities Living Centre	13.1%	13.1%	13.1%	£2,390	£2,450	£2,520
145	Renewal Trust	13.1%	13.1%	13.1%	£8,780	£9,020	£9,260
150	Nottingham Ice Centre Limited	13.1%	13.1%	13.1%	£15,550	£15,970	£16,400
151	Newark Emmaus Trust Limited	13.1%	13.1%	13.1%	£12,430	£12,760	£13,110
152	Experience Nottinghamshire Limited	13.1%	13.1%	13.1%	£3,460	£3,550	£3,650
155	Nottinghamshire Association of Local Councils	13.1%	13.1%	13.1%	£1,020	£1,040	£1,070
158	Institute of Cemetery & Crematorium	13.1%	13.1%	13.1%	£12,480	£12,810	£13,160
161	Bassetlaw Citizens Advice Bureau	13.1%	13.1%	13.1%	£6,050	£6,210	£6,380
163	Farndon Parish Council	14.7%	14.7%	14.7%	£640	£800	£970
169	Carers Federation Nottingham & Nottinghamshire Limited	13.1%	13.1%	13.1%	£75k	£77k	£79k
171	Sports & Leisure Management Limited	15.1%	15.1%	15.1%	£4,670	£4,790	£4,920
172	Ashfield Homes Ltd	10.5%	10.5%	10.5%	£120k	£123k	£126k
174	Nottingham & Nottinghamshire Futures Limited	12.4%	12.4%	12.4%	£258k	£265k	£272k
175	UPP Residential Services Ltd	17.2%	17.2%	17.2%	£3,280	£6,870	£7,910
179	Nottingham Regeneration Ltd.	13.1%	13.1%	13.1%	£7,070	£7,260	£7,450
181	Djanogly City Academy Nottingham	11.5%	11.5%	11.5%	-	-	-
183	Child Migrants Trust	13.1%	13.1%	13.1%	£4,680	£4,810	£4,940
184	A1 Housing Bassetlaw Ltd	13.5%	13.5%	13.5%	£135k	£138k	£142k
185	Newark and Sherwood Homes Ltd	12.2%	12.2%	12.2%	£60k	£62k	£64k
186	Enviroenergy Ltd	13.1%	13.1%	13.1%	£43k	£44k	£45k
189	Bestwood Partnership Forum	13.1%	13.1%	13.1%	£3,860	£3,960	£4,070
190	Nottingham City Homes	12.3%	12.3%	12.3%	£816k	£838k	£861k
191	Rainworth Parish Council	14.7%	14.7%	14.7%	£920	£1,160	£1,400
192	Scape System Build Ltd	14.7%	14.7%	14.7%	£29k	£36k	£43k
194	Metropolitan Housing Trust	14.8%	14.8%	14.8%	£700	£720	£740
195	Langar Cum Barnstone Parish Council	14.7%	14.7%	14.7%	£340	£420	£520
196	Centre for Contemporary Arts	18.6%	19.6%	19.9%	-	-	-
198	Samworth Church Academy	18.3%	18.3%	18.3%	-	-	-
199	Gedling Homes	12.9%	12.9%	12.9%	£131k	£135k	£139k
200	Bulwell Academy	18.0%	18.0%	18.0%	-	-	-
202	Nottinham University Samworth Academy	18.0%	18.0%	18.0%	-	-	-
217	Cropwell Bishop Parish Council	14.7%	14.7%	14.7%	£900	£1,130	£1,370
219	Nottingham Academy	18.0%	18.0%	18.0%	-	-	-

Code	Employer	Employer contributions due as a % of salary for the year beginning			Additional employer contributions due as monetary amounts in the year beginning		
		1 Apr 2014	1 Apr 2015	1 Apr 2016	1 Apr 2014	1 Apr 2015	1 Apr 2016
220	Carillion Services Limited	10.0%	10.0%	10.0%	£5,250	£5,390	£5,540
221	Barnsley Premier Leisure Ltd	11.3%	11.3%	11.3%	£34k	£35k	£36k
222	Capita IT Services (BSF) Limited	15.6%	15.6%	15.6%	£2,640	£2,710	£2,790
223	Mellors Catering Service Ltd	13.4%	13.4%	13.4%	£950	£980	£1,000
224	Mercury Cleaning Solutions Limited	11.5%	11.5%	11.5%	£590	£600	£620
225	Southern Electric Contracting Limited	10.5%	10.5%	10.5%	£14,900	£15,300	£15,720
226	Nottinghamshire Fire & Rescue Service (Trading) Limited	11.5%	11.5%	11.5%	£9,750	£10,020	£10,290
227	Barnby Road Trust	18.3%	18.3%	18.3%	-	-	-
229	George Spencer Academy	18.3%	18.3%	18.3%	-	-	-
230	Redhill Academy	18.3%	18.3%	18.3%	-	-	-
231	United Response	13.7%	13.7%	13.7%	£660	£1,060	£1,090
232	Carlton Le Willows	18.3%	18.3%	18.3%	-	-	-
233	Fernwood Academy Trust	18.0%	18.0%	18.0%	-	-	-
234	West Bridgford Academy	18.3%	18.3%	18.3%	-	-	-
235	Toot Hill School	18.3%	18.3%	18.3%	-	-	-
236	National CE Academy Trust	18.3%	18.3%	18.3%	-	-	-
237	Manor Academy Trust	18.3%	18.3%	18.3%	-	-	-
238	Diverse Academies Trust - Tuxford Academy	18.3%	18.3%	18.3%	-	-	-
239	South Nottingham College Academy Trust	18.3%	18.3%	18.3%	-	-	-
240	School Partnership Trust - Serlby Park Academy	18.3%	18.3%	18.3%	-	-	-
241	Carlton Academy	18.3%	18.3%	18.3%	-	-	-
242	Norbridge Academy	18.3%	18.3%	18.3%	-	-	-
243	South Nottingham Catholic Academy Trust - Becket	18.3%	18.3%	18.3%	-	-	-
244	South Nottingham Catholic Academy Trust - St Edmund Campion	18.3%	18.3%	18.3%	-	-	-
245	Southwark Primary School	18.0%	18.0%	18.0%	-	-	-
246	Arnold Hill Academy	18.3%	18.3%	18.3%	-	-	-
247	Huntingdon Academy	18.0%	18.0%	18.0%	-	-	-
248	Edna G Olds Academy	18.0%	18.0%	18.0%	-	-	-
249	St Anns Well Academy	18.0%	18.0%	18.0%	-	-	-
250	Greenwood At - Nottingham Girls Academy	18.0%	18.0%	18.0%	-	-	-
251	Joseph Whitaker Academy	18.3%	18.3%	18.3%	-	-	-
252	Blessed Robert Widmerpool Academy	18.0%	18.0%	18.0%	-	-	-
253	Warren Hill Academy Trust	18.0%	18.0%	18.0%	-	-	-

Code	Employer	Employer contributions due as a % of salary for the year beginning			Additional employer contributions due as monetary amounts in the year beginning		
		1 Apr 2014	1 Apr 2015	1 Apr 2016	1 Apr 2014	1 Apr 2015	1 Apr 2016
254	Bluecoat Academy	18.0%	18.0%	18.0%	-	-	-
255	Brunts Academy	18.3%	18.3%	18.3%	-	-	-
256	Queen Elizabeth Endowed Academy	18.3%	18.3%	18.3%	-	-	-
257	Sycamore Academy	18.0%	18.0%	18.0%	-	-	-
259	Advance Housing and Support Limited	12.4%	12.4%	12.4%	£970	£1,030	£1,050
260	Quarrydale Academy	18.3%	18.3%	18.3%	-	-	-
261	Our Lady & St Edwards Roman Catholic Academy	18.0%	18.0%	18.0%	-	-	-
262	Priory Catholic Primary School	18.3%	18.3%	18.3%	-	-	-
263	Nethergate Academy	18.0%	18.0%	18.0%	-	-	-
264	North Leverton CE Primary School	18.3%	18.3%	18.3%	-	-	-
265	Chetwynd Primary Trust	18.3%	18.3%	18.3%	-	-	-
266	Ashfield School	18.3%	18.3%	18.3%	-	-	-
267	The Elizabethan Academy	18.3%	18.3%	18.3%	-	-	-
268	Retford Oaks Academy	18.3%	18.3%	18.3%	-	-	-
269	Independent Cleaning Services Limited	19.9%	19.9%	19.9%	£60	£60	£60
270	Webb Support Services Limited	13.1%	13.1%	13.1%	£6,640	£6,820	£7,010
271	Thera East Midlands	13.0%	13.0%	13.0%	£20k	£20k	£21k
272	Royal Society Mencap	11.1%	11.1%	11.1%	£22k	£22k	£23k
274	Mellors Catering Services Limited (Southwark)	11.1%	11.1%	11.1%	£850	£870	£890
275	Mansfield District Leisure Trust Limited	11.4%	11.4%	11.4%	£38k	£39k	£40k
276	Outwood Academy Portland	18.3%	18.3%	18.3%	-	-	-
277	Outwood Academy Valley	18.3%	18.3%	18.3%	-	-	-
278	Cotgrave Candleby Lane	18.3%	18.3%	18.3%	-	-	-
279	South Wolds	18.3%	18.3%	18.3%	-	-	-
280	Rushcliffe School	18.3%	18.3%	18.3%	-	-	-
281	Kirkby College	18.3%	18.3%	18.3%	-	-	-
282	St Teresa's Catholic Primary School	18.0%	18.0%	18.0%	-	-	-
283	Trinity Catholic School	18.0%	18.0%	18.0%	-	-	-
284	St Marys Catholic Primary	18.0%	18.0%	18.0%	-	-	-
285	Our Lady of Perpetual Succour	18.0%	18.0%	18.0%	-	-	-
286	Northgate Academy	18.0%	18.0%	18.0%	-	-	-
287	Milford Academy	18.0%	18.0%	18.0%	-	-	-
288	Old Basford School	18.0%	18.0%	18.0%	-	-	-
289	Top Valley Academy	18.0%	18.0%	18.0%	-	-	-

Code	Employer	Employer contributions due as a % of salary for the year beginning			Additional employer contributions due as monetary amounts in the year beginning		
		1 Apr 2014	1 Apr 2015	1 Apr 2016	1 Apr 2014	1 Apr 2015	1 Apr 2016
290	Whitemoor Academy	18.0%	18.0%	18.0%	-	-	-
291	Meden School & Technology College	18.3%	18.3%	18.3%	-	-	-
292	Kimberley School	18.3%	18.3%	18.3%	-	-	-
293	Sherwood E-Act Academy	18.3%	18.3%	18.3%	-	-	-
294	Wainwright Primary Academy	18.3%	18.3%	18.3%	-	-	-
295	Mansfield Primary Academy	18.3%	18.3%	18.3%	-	-	-
296	Foxwood School	18.3%	18.3%	18.3%	-	-	-
297	Stone Soup Academy	18.3%	18.3%	18.3%	-	-	-
298	St Margaret Clitherow Primary & Nursery Catholic Voluntary Academy	18.0%	18.0%	18.0%	-	-	-
299	Sacred Heart Primary Catholic Voluntary Academy	18.3%	18.3%	18.3%	-	-	-
300	Holy Cross Primary Catholic Voluntary Academy	18.3%	18.3%	18.3%	-	-	-
301	The Good Shepherd Primary Catholic Voluntary Academy	18.3%	18.3%	18.3%	-	-	-
302	Christ The King Catholic Voluntary Academy	18.3%	18.3%	18.3%	-	-	-
303	Alderman White School	18.3%	18.3%	18.3%	-	-	-
304	Bramcote Park School	18.3%	18.3%	18.3%	-	-	-
305	St Augustine's Primary School	18.0%	18.0%	18.0%	-	-	-
306	The Newark Academy	18.3%	18.3%	18.3%	-	-	-
307	East Leake Academy	18.3%	18.3%	18.3%	-	-	-
308	Kingston Park Academy	18.3%	18.3%	18.3%	-	-	-
309	Sutton Community Academy	18.3%	18.3%	18.3%	-	-	-
310	The Dukeries Academy	18.3%	18.3%	18.3%	-	-	-
311	Sneinton St Stephen's CE Primary & Nursery School	18.0%	18.0%	18.0%	-	-	-
312	Windmill LEAD Academy	18.0%	18.0%	18.0%	-	-	-
314	Police & Crime Commissioners	10.8%	10.8%	10.8%	£1,553k	£1,595k	£1,638k
315	Nottinghamshire County Council	13.2%	13.2%	13.2%	£12,638k	£12,979k	£13,330k
316	Tuxford Primary Academy	18.3%	18.3%	18.3%	-	-	-
325	Nottingham Emmanuel School	18.0%	18.0%	18.0%	-	-	-
328	Newstead Parish Council	14.7%	14.7%	14.7%	£160	£210	£250
331	The Holgate Academy	18.3%	18.3%	18.3%	-	-	-
333	Skegby Junior Academy	18.3%	18.3%	18.3%	-	-	-

Notes

- A4.3. Further sums should be paid to the Fund to meet the costs of any early retirements using methods and assumptions discussed with us.
- A4.4. The certified contribution rates represent the minimum level of contributions to be paid. Employers may pay further amounts at any time and future periodic contributions, or the timing of contributions, may be adjusted on a basis approved by us.
- A4.5. Contributions should be paid monthly in arrears on or before the 19th of the following calendar month, after which the Fund is entitled to charge interest on any contributions outstanding. Lump sum prepayments are permitted prior to this and an actuarial adjustment will be made to reflect the payment profile chosen.

Projected New Benefits

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

Year to	Retirement Benefits £(000)
31 March 2015	24,000
31 March 2016	31,000
31 March 2017	36,000

Appendix 5 New Employers

A5.1. The below employers have joined the Fund since 31 March 2013 and their rates were certified at their date of joining and will continue as set out until 1 April 2017 when they will be assessed as part of the next formal valuation.

Code	Employer	Employer contributions due as a % of salary for the year beginning			Additional employer contributions due as monetary amounts in the year beginning		
		1 Apr 2014	1 Apr 2015	1 Apr 2016	1 Apr 2014	1 Apr 2015	1 Apr 2016
	Sutton Community Academy	18.3%	18.3%	18.3%	-	-	-
	St Patrick's Catholic Primary	18.0%	18.0%	18.0%	-	-	-
	Ambleside Academy	18.0%	18.0%	18.0%	-	-	-
	The Nottingham Emmanuel School	18.0%	18.0%	18.0%	-	-	-
	Skegby Junior Academy	18.3%	18.3%	18.3%	-	-	-
	The Holgate Academy	18.3%	18.3%	18.3%	-	-	-
	Fairfield Primary Academy	18.3%	18.3%	18.3%	-	-	-
	Leamington Primary & Nursery Academy	18.3%	18.3%	18.3%	-	-	-
	Archbishop Cranmer CE Primary	18.3%	18.3%	18.3%	-	-	-
	St Peter's CE Primary School	18.3%	18.3%	18.3%	-	-	-
	Rosebrook Primary School	18.3%	18.3%	18.3%	-	-	-
	Magnus C of E School	18.3%	18.3%	18.3%	-	-	-
	Blue Bell Hill Primary School	18.0%	18.0%	18.0%	-	-	-
	Highbank Primary School	18.0%	18.0%	18.0%	-	-	-
	Hogarth Primary School	18.0%	18.0%	18.0%	-	-	-
	Hillside Primary & Nursery School	18.3%	18.3%	18.3%	-	-	-
	Firbeck Academy	18.0%	18.0%	18.0%	-	-	-
	Glapton Primary School	18.0%	18.0%	18.0%	-	-	-
	Central College - cleaning contract	21.7%	21.7%	21.7%	-	-	-
	Burton Joyce Parish Council	14.7%	14.7%	14.7%	-	-	-

Notes

- A5.2. Further sums should be paid to the Fund to meet the costs of any early retirements using methods and assumptions discussed with us.
- A5.3. The certified contribution rates represent the minimum level of contributions to be paid. Employers may pay further amounts at any time and future periodic contributions, or the timing of contributions, may be adjusted on a basis approved by us.
- A5.4. Contributions should be paid monthly in arrears on or before the 19th of the following calendar month, after which the Fund is entitled to charge interest on any contributions outstanding. Lump sum prepayments are permitted prior to this and an actuarial adjustment will be made to reflect the payment profile chosen.

Appendix 6 LGPS Benefits

A6.1. The benefit changes from 1 April 2014 involve the formation of a new scheme, referred to below as LGPS 2014. Transitional regulations are applied so that the benefits in the previous LGPS 2008 scheme are maintained.

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

LGPS Benefits	LGPS 2014	LGPS 2008
Death in Service Lump Sum	3 x Pensionable Pay	
Death in Service Survivor Benefits	1/160 th accrual based on potential service to Normal Pension Age	
Ill Health Provision	Tier 1 - Immediate payment with service enhanced to Normal Pension Age	
	Tier 2 - Immediate payment with 25% service enhancement to Normal Pension Age	
	Tier 3 - Temporary payment of pension for up to 3 years	
Post Retirement Revaluation	Pension Increase Orders	
Vesting Period	2 years	3 months
Early Payment - Reduction to Benefits (Rule of 85)	<p>For members of the LGPS on 30 September 2006, some or all of their benefits paid early could be protected from reduction under what is called the Rule of 85.</p> <p>The Rule of 85 is satisfied if their age at the date they draw their benefits plus their scheme membership (each in whole years) add up to 85 or more.</p> <p>If they could not satisfy the Rule of 85 by the time they are 65, then all of their benefits are reduced, if they choose to retire before age 65.</p> <p>If they will be age 60 or over by 31 March 2016 and choose to retire before age 65, then provided they satisfy the Rule of 85 when they start to draw their pension, the benefits they build up to 31 March 2016 will not be reduced.</p> <p>If they will be under age 60 by 31 March 2016 and choose to retire before age 65, then provided they satisfy the Rule of 85 when they start to draw their pension, the benefits they have built up to 31 March 2008 will not be reduced. Also, if they will be aged 60 between 1 April 2016 and 31 March 2020 and meet the Rule of 85 by 31 March 2020, some or all of the benefits that they have built up between 1 April 2008 and 31 March 2020 will not have a full reduction.</p>	