

To: Chief Executive
Salaries and Wages
Human Resources
Pension Contacts
Guarantors
At: All Employing Authorities

Circular 06/2026
30 March 2026

Dear Colleagues,

Actuarial Valuation as at 31 March 2025

Please find attached a copy of the 2025 Actuarial Valuation Report as at 31 March 2025. The Rates and Adjustments Certificate showing each employer's contribution rate for the next three years and, if applicable, deficit recovery contributions is on pages 53 – 61. These contributions are the minimum payable. The valuation report is also available on [NILGOSC's website](http://www.nilgosc.org.uk).

The employers' and employees' contributions should continue to be deducted and paid over to NILGOSC each month as normal. Any additional deficit recovery contributions will be invoiced during April and should be remitted as either a lump sum at the beginning of the financial year or in twelve equal instalments on a monthly basis.

Please do not hesitate to contact the Pensions Development Team or myself if you have any queries regarding this circular.

Yours sincerely,



Sinead Heath
Chief Pensions Officer