

# £15 million grant to support affected local bodies meet anticipated rises in fees

(Text to accompany the table of allocations)

## Eligibility

The bodies eligible to receive the grant are those principal bodies as defined under schedule 2 of the Local Audit and Accountability Act 2014 and undertaking full audit arrangements, including both those who are “opted in” to Public Sector Auditor Appointment Ltd’s appointing person scheme, and those bodies that are “opted out” and choose to appoint their own auditors.

A total of 561 individual local bodies were included in the calculation, having determined their eligibility based on the 2019/20 PSAA fee scale list. Due to restructures of local bodies since 2019/20, the final allocations will be awarded to 548 bodies.

Out of 561 2019/20 bodies, the cohort included 552 local bodies who had “opted-in” to the appointing person arrangements. This includes 17 local bodies that have restructured into 4 new bodies, and therefore the final allocations will be made to 539 “opted in” bodies.

In addition, a further 9 bodies which had chosen to appoint their own auditors are eligible for the grant.

## Methodology

The £15million grant has been allocated to bodies by taking the proportion of each bodies 2019/20 scale fee to the total value of all 2019/20 scale fees and applying this proportion to the £15 million. We also included the relevant comparative fees for those bodies that are not opted-in to the procurement scheme to ensure that all bodies were treated fairly. This methodology was one of five methodologies included in our consultation which was launched on 20 April 2021 and was endorsed by 57% of respondents.

2019/20 fee scales were used, as this allowed for the most up-to-date case-by-case comparison between local bodies that were “opted in” or “opted out” of the appointing person arrangements. Baseline figures for “opted in” bodies were drawn from PSAA’s published list of auditor appointments and scale fees.

The fee scale for the 9 opted out bodies were taken from each of their latest reports which have been made available online; where the amounts were not entirely clear, contact was made with those bodies to confirm the fees paid for audit.

## Payments

There have been a small number of restructures since 2019/20 which mean that certain bodies are no longer in existence, having merged into larger bodies. In these instances, funding will be paid to the relevant new authorities who have absorbed the old areas and functions:

1. North Northamptonshire Council will receive in whole the grants of Corby Borough Council, East Northamptonshire Council, Kettering Borough Council and Wellingborough Borough Council. They will also receive a proportion of the grant allocated for Northamptonshire County Council.
2. West Northamptonshire Borough Council will receive in whole the grants of Daventry District Council, Northampton Borough Council and South Northamptonshire Council. This will also receive a proportion of Northamptonshire County Council and the element relating to the Northamptonshire Pension Fund (West Northamptonshire is the administering authority).
3. As mentioned above the Northamptonshire Country Council grant will be split 50/50 between North Northamptonshire Council and West Northamptonshire Borough Council. The services of Northamptonshire County Council are being split between the two new authorities of North Northamptonshire Council and West Northamptonshire Borough Council.
4. Buckinghamshire Council will receive in whole the grants of Aylesbury Vale District Council, Wycombe District Council, Chiltern District Council, South Bucks District Council and Buckinghamshire County Council. It will also receive the Buckinghamshire Pension Fund grant.
5. Northumberland Pension Fund has been absorbed by Tyne & Wear Pension Fund. Their grant will be paid to Tyne & Wear Pension Fund.

*Table 1: Summary of Allocations under the Preferred Methodology for Eligible Bodies*

<b><u>Organisation</u></b>	<b><u>Organisation type</u></b>	<b><u>Preferred Method - Allocation</u></b>	<b><u>Notes</u></b>
Chief Constable of Avon and Somerset	Chief Constable	£7,443	Opted in
Chief Constable of Bedfordshire	Chief Constable	£5,954	Opted in
Chief Constable of Cambridgeshire	Chief Constable	£5,954	Opted in
Chief Constable of Cheshire	Chief Constable	£5,954	Opted in
Chief Constable of Cleveland	Chief Constable	£5,954	Opted in
Chief Constable of Cumbria	Chief Constable	£5,954	Opted in
Chief Constable of Derbyshire	Chief Constable	£5,954	Opted in
Chief Constable of Devon and Cornwall	Chief Constable	£7,443	Opted in
Chief Constable of Dorset	Chief Constable	£5,954	Opted in
Chief Constable of Durham	Chief Constable	£5,954	Opted in
Chief Constable of Gloucestershire	Chief Constable	£5,954	Opted in
Chief Constable of Greater Manchester	Chief Constable	£21,651	Opted in
Chief Constable of Hampshire	Chief Constable	£7,443	Opted in
Chief Constable of Hertfordshire	Chief Constable	£5,954	Opted in
Chief Constable of Humberside	Chief Constable	£5,954	Opted in
Chief Constable of Kent	Chief Constable	£7,443	Opted in
Chief Constable of Lancashire	Chief Constable	£7,443	Opted in
Chief Constable of Leicestershire	Chief Constable	£5,954	Opted in
Chief Constable of Lincolnshire	Chief Constable	£5,954	Opted in

Chief Constable of Merseyside	Chief Constable	£7,443	Opted in
Chief Constable of Norfolk	Chief Constable	£5,954	Opted in
Chief Constable of North Yorkshire	Chief Constable	£5,954	Opted in
Chief Constable of Northamptonshire	Chief Constable	£5,954	Opted in
Chief Constable of Northumbria	Chief Constable	£7,443	Opted in
Chief Constable of Nottinghamshire	Chief Constable	£5,954	Opted in
Chief Constable of South Yorkshire	Chief Constable	£7,443	Opted in
Chief Constable of Staffordshire	Chief Constable	£5,954	Opted in
Chief Constable of Suffolk	Chief Constable	£5,954	Opted in
Chief Constable of Surrey	Chief Constable	£5,954	Opted in
Chief Constable of Sussex	Chief Constable	£7,443	Opted in
Chief Constable of Thames Valley	Chief Constable	£7,443	Opted in
Chief Constable of Warwickshire	Chief Constable	£5,954	Opted in
Chief Constable of West Mercia	Chief Constable	£7,443	Opted in
Chief Constable of West Midlands	Chief Constable	£8,931	Opted in
Chief Constable of West Yorkshire	Chief Constable	£8,931	Opted in
Chief Constable of Wiltshire	Chief Constable	£5,954	Opted in
Commissioner of Police of the Metropolis	Chief Constable	£47,632	Opted in
Cambridgeshire and Peterborough Combined Authority	Combined Authority	£13,893	Opted in
Greater Manchester Combined Authority	Combined Authority	£36,085	Opted in
Liverpool City Region Combined Authority	Combined Authority	£18,730	Opted in
North East Combined Authority	Combined Authority	£9,645	Opted in
North of Tyne Combined Authority	Combined Authority	£14,176	Opted in
Sheffield City Region Combined Authority	Combined Authority	£15,163	Opted in
Tees Valley Combined Authority	Combined Authority	£11,908	Opted in
West Midlands Combined Authority	Combined Authority	£18,458	Opted in
West of England Combined Authority	Combined Authority	£9,606	Opted in
West Yorkshire Combined Authority	Combined Authority	£13,384	Opted in
Cambridgeshire County Council	County Council	£37,336	Opted in
Cumbria County Council	County Council	£45,495	Opted in
Derbyshire County Council	County Council	£49,758	Opted in
Devon County Council	County Council	£41,790	Opted in
East Sussex County Council	County Council	£33,173	Opted in
Essex County Council	County Council	£65,090	Opted in
Gloucestershire County Council	County Council	£38,904	Opted in
Hampshire County Council	County Council	£46,251	Opted in
Hertfordshire County Council	County Council	£56,392	Opted in
Kent County Council	County Council	£61,892	Opted in
Lancashire County Council	County Council	£44,852	Opted in
Leicestershire County Council	County Council	£30,545	Opted in
Lincolnshire County Council	County Council	£42,601	Opted in
Norfolk County Council	County Council	£50,705	Opted in
North Yorkshire County Council	County Council	£37,506	Opted in
Nottinghamshire County Council	County Council	£38,984	Opted in
Oxfordshire County Council	County Council	£43,647	Opted in
Somerset County Council	County Council	£39,643	Opted in

Staffordshire County Council	County Council	£43,566	Opted in
Suffolk County Council	County Council	£35,930	Opted in
Surrey County Council	County Council	£56,404	Opted in
Warwickshire County Council	County Council	£37,526	Opted in
West Sussex County Council	County Council	£46,684	Opted in
Worcestershire County Council	County Council	£37,886	Opted in
Adur District Council	District Council	£19,101	Opted in
Allerdale Borough Council	District Council	£19,104	Opted in
Amber Valley Borough Council	District Council	£18,849	Opted in
Arun District Council	District Council	£22,666	Opted in
Ashfield District Council	District Council	£22,243	Opted in
Ashford Borough Council	District Council	£23,939	Opted in
Babergh District Council	District Council	£19,375	Opted in
Barrow-in-Furness Borough Council	District Council	£20,291	Opted in
Basildon Borough Council	District Council	£27,225	Opted in
Basingstoke and Deane Borough Council	District Council	£22,097	Opted in
Bassetlaw District Council	District Council	£22,715	Opted in
Blaby District Council	District Council	£18,764	Opted in
Bolsover District Council	District Council	£19,613	Opted in
Borough Council of King's Lynn and West Norfolk	District Council	£20,359	Opted in
Borough of Broxbourne	District Council	£18,629	Opted in
Boston Borough Council	District Council	£17,507	Opted in
Braintree District Council	District Council	£23,719	Opted in
Breckland Council	District Council	£17,678	Opted in
Brentwood Borough Council	District Council	£26,994	Opted in
Broadland District Council	District Council	£16,507	Opted in
Bromsgrove District Council	District Council	£19,323	Opted in
Broxtowe Borough Council	District Council	£18,459	Opted in
Burnley Borough Council	District Council	£20,072	Opted in
Cambridge City Council	District Council	£20,632	Opted in
Cannock Chase District Council	District Council	£20,684	Opted in
Canterbury City Council	District Council	£21,819	Opted in
Carlisle City Council	District Council	£21,153	Opted in
Castle Point Borough Council	District Council	£22,334	Opted in
Charnwood Borough Council	District Council	£21,819	Opted in
Chelmsford City Council	District Council	£24,221	Opted in
Cheltenham Borough Council	District Council	£19,611	Opted in
Cherwell District Council	District Council	£20,691	Opted in
Chesterfield Borough Council	District Council	£20,818	Opted in
Chichester District Council	District Council	£19,485	Opted in
Chorley Borough Council	District Council	£17,963	Opted in
City of Lincoln Council	District Council	£18,729	Opted in
Colchester Borough Council	District Council	£24,841	Opted in
Copeland Borough Council	District Council	£21,303	Opted in
Cotswold District Council	District Council	£17,814	Opted in
Craven District Council	District Council	£18,187	Opted in

Crawley Borough Council	District Council	£25,925	Opted in
Dacorum Borough Council	District Council	£29,116	Opted in
Dartford Borough Council	District Council	£18,420	Opted in
Derbyshire Dales District Council	District Council	£15,201	Opted in
Dover District Council	District Council	£21,309	Opted in
East Cambridgeshire District Council	District Council	£16,473	Opted in
East Devon District Council	District Council	£20,173	Opted in
East Hertfordshire District Council	District Council	£20,772	Opted in
East Lindsey District Council	District Council	£18,595	Opted in
East Staffordshire Borough Council	District Council	£19,391	Opted in
East Suffolk Council	District Council	£30,948	Opted in
Eastbourne Borough Council	District Council	£26,905	Opted in
Eastleigh Borough Council	District Council	£20,274	Opted in
Eden District Council	District Council	£16,649	Opted in
Elmbridge Borough Council	District Council	£20,291	Opted in
Epping Forest District Council	District Council	£25,670	Opted in
Epsom and Ewell Borough Council	District Council	£17,746	Opted in
Erewash Borough Council	District Council	£22,498	Opted in
Exeter City Council	District Council	£22,977	Opted in
Fareham Borough Council	District Council	£19,144	Opted in
Fenland District Council	District Council	£19,524	Opted in
Folkestone and Hythe District Council	District Council	£23,998	Opted in
Forest of Dean District Council	District Council	£18,621	Opted in
Fylde Borough Council	District Council	£18,934	Opted in
Gedling Borough Council	District Council	£16,898	Opted in
Gloucester City Council	District Council	£25,186	Opted in
Gosport Borough Council	District Council	£21,055	Opted in
Gravesham Borough Council	District Council	£21,154	Opted in
Great Yarmouth Borough Council	District Council	£22,149	Opted in
Guildford Borough Council	District Council	£22,837	Opted in
Hambleton District Council	District Council	£16,177	Opted in
Harborough District Council	District Council	£16,636	Opted in
Harlow District Council	District Council	£30,768	Opted in
Harrogate Borough Council	District Council	£20,324	Opted in
Hart District Council	District Council	£21,377	Opted in
Hastings Borough Council	District Council	£18,425	Opted in
Havant Borough Council	District Council	£18,577	Opted in
Hertsmere Borough Council	District Council	£19,595	Opted in
High Peak Borough Council	District Council	£18,764	Opted in
Hinckley and Bosworth Borough Council	District Council	£19,613	Opted in
Horsham District Council	District Council	£19,884	Opted in
Huntingdonshire District Council	District Council	£21,131	Opted in
Hyndburn Borough Council	District Council	£18,627	Opted in
Ipswich Borough Council	District Council	£29,658	Opted in
Lancaster City Council	District Council	£23,176	Opted in
Lewes District Council	District Council	£18,425	Opted in
Lichfield District Council	District Council	£18,255	Opted in

Maidstone Borough Council	District Council	£20,035	Opted in
Maldon District Council	District Council	£19,559	Opted in
Malvern Hills District Council	District Council	£16,558	Opted in
Mansfield District Council	District Council	£21,649	Opted in
Melton Borough Council	District Council	£17,135	Opted in
Mendip District Council	District Council	£19,737	Opted in
Mid Devon District Council	District Council	£18,934	Opted in
Mid Suffolk District Council	District Council	£17,237	Opted in
Mid Sussex District Council	District Council	£20,062	Opted in
Mole Valley District Council	District Council	£18,425	Opted in
New Forest District Council	District Council	£22,023	Opted in
Newark and Sherwood District Council	District Council	£19,183	Opted in
Newcastle under Lyme Borough Council	District Council	£21,833	Opted in
North Devon District Council	District Council	£18,815	Opted in
North East Derbyshire District Council	District Council	£22,429	Opted in
North Hertfordshire District Council	District Council	£20,655	Opted in
North Kesteven District Council	District Council	£15,557	Opted in
North Norfolk District Council	District Council	£21,479	Opted in
North Warwickshire Borough Council	District Council	£16,815	Opted in
North West Leicestershire District Council	District Council	£20,054	Opted in
Norwich City Council	District Council	£31,721	Opted in
Nuneaton And Bedworth Borough Council	District Council	£21,180	Opted in
Oadby and Wigston Borough Council	District Council	£16,983	Opted in
Oxford City Council	District Council	£34,206	Opted in
Pendle Borough Council	District Council	£16,127	Opted in
Preston City Council	District Council	£24,065	Opted in
Redditch Borough Council	District Council	£23,006	Opted in
Reigate and Banstead Borough Council	District Council	£19,375	Opted in
Ribble Valley Borough Council	District Council	£15,958	Opted in
Richmondshire District Council	District Council	£15,328	Opted in
Rochford District Council	District Council	£18,917	Opted in
Rossendale Borough Council	District Council	£18,178	Opted in
Rother District Council	District Council	£19,104	Opted in
Rugby Borough Council	District Council	£21,819	Opted in
Runnymede Borough Council	District Council	£17,916	Opted in
Rushcliffe Borough Council	District Council	£16,389	Opted in
Rushmoor Borough Council	District Council	£19,782	Opted in
Ryedale District Council	District Council	£16,602	Opted in
Scarborough Borough Council	District Council	£20,720	Opted in
Sedgemoor District Council	District Council	£21,836	Opted in
Selby District Council	District Council	£17,746	Opted in
Sevenoaks District Council	District Council	£17,130	Opted in
Somerset West and Taunton District Council	District Council	£24,229	Opted in
South Cambridgeshire District Council	District Council	£20,631	Opted in
South Derbyshire District Council	District Council	£19,559	Opted in
South Hams District Council	District Council	£17,229	Opted in
South Holland District Council	District Council	£17,678	Opted in

South Kesteven District Council	District Council	£18,764	Opted in
South Lakeland District Council	District Council	£22,169	Opted in
South Norfolk District Council	District Council	£20,224	Opted in
South Oxfordshire District Council	District Council	£19,127	Opted in
South Ribble Borough Council	District Council	£17,435	Opted in
South Somerset District Council	District Council	£19,560	Opted in
South Staffordshire Council	District Council	£18,388	Opted in
Spelthorne Borough Council	District Council	£19,104	Opted in
St Albans City and District Council	District Council	£23,830	Opted in
Stafford Borough Council	District Council	£20,716	Opted in
Staffordshire Moorlands District Council	District Council	£17,860	Opted in
Stevenage Borough Council	District Council	£25,405	Opted in
Stratford-on-Avon District Council	District Council	£18,585	Opted in
Stroud District Council	District Council	£20,631	Opted in
Surrey Heath Borough Council	District Council	£18,221	Opted in
Swale Borough Council	District Council	£24,110	Opted in
Tamworth Borough Council	District Council	£19,782	Opted in
Tandridge District Council	District Council	£18,319	Opted in
Teignbridge District Council	District Council	£19,197	Opted in
Tendring District Council	District Council	£23,303	Opted in
Test Valley Borough Council	District Council	£20,970	Opted in
Tewkesbury Borough Council	District Council	£17,831	Opted in
Thanet District Council	District Council	£26,315	Opted in
Three Rivers District Council	District Council	£18,086	Opted in
Tonbridge and Malling Borough Council	District Council	£18,170	Opted in
Torridge District Council	District Council	£16,389	Opted in
Tunbridge Wells Borough Council	District Council	£20,335	Opted in
Uttlesford District Council	District Council	£21,004	Opted in
Vale of White Horse District Council	District Council	£18,707	Opted in
Warwick District Council	District Council	£21,285	Opted in
Watford Borough Council	District Council	£20,631	Opted in
Waverley Borough Council	District Council	£21,390	Opted in
Wealden District Council	District Council	£18,335	Opted in
Welwyn Hatfield Borough Council	District Council	£24,703	Opted in
West Devon Borough Council	District Council	£15,638	Opted in
West Lancashire Borough Council	District Council	£17,364	Opted in
West Lindsey District Council	District Council	£17,228	Opted in
West Oxfordshire District Council	District Council	£18,314	Opted in
West Suffolk Council	District Council	£28,378	Opted in
Winchester City Council	District Council	£22,362	Opted in
Woking Borough Council	District Council	£21,713	Opted in
Worcester City Council	District Council	£20,291	Opted in
Worthing Borough Council	District Council	£18,718	Opted in
Wychavon District Council	District Council	£17,237	Opted in
Wyre Borough Council	District Council	£19,316	Opted in
Wyre Forest District Council	District Council	£19,425	Opted in

Avon Fire Authority	Fire and Rescue Authority	£12,485	Opted in
Bedfordshire Fire and Rescue Authority	Fire and Rescue Authority	£11,996	Opted in
Buckinghamshire and Milton Keynes Fire Authority	Fire and Rescue Authority	£12,456	Opted in
Cambridgeshire and Peterborough Fire Authority	Fire and Rescue Authority	£12,648	Opted in
Cheshire Fire Authority	Fire and Rescue Authority	£11,852	Opted in
Cleveland Fire Authority	Fire and Rescue Authority	£12,975	Opted in
County Durham and Darlington Fire and Rescue Service	Fire and Rescue Authority	£11,462	Opted in
Derbyshire Fire Authority	Fire and Rescue Authority	£12,982	Opted in
Devon and Somerset Fire Authority	Fire and Rescue Authority	£13,424	Opted in
Dorset and Wiltshire Fire and Rescue Authority	Fire and Rescue Authority	£17,862	Opted in
East Sussex Fire Authority	Fire and Rescue Authority	£12,212	Opted in
Hampshire Fire and Rescue Authority	Fire and Rescue Authority	£14,379	Opted in
Hereford and Worcester Fire Authority	Fire and Rescue Authority	£13,048	Opted in
Humberside Fire Authority	Fire and Rescue Authority	£12,661	Opted in
Kent and Medway Fire and Rescue Authority	Fire and Rescue Authority	£14,134	Opted in
Lancashire Combined Fire Authority	Fire and Rescue Authority	£12,201	Opted in
Leicester, Leicestershire and Rutland Combined Fire Authority	Fire and Rescue Authority	£11,609	Opted in
London Fire Commissioner	Fire and Rescue Authority	£26,786	Opted in
Merseyside Fire And Rescue Authority	Fire and Rescue Authority	£12,870	Opted in
North Yorkshire Police, Fire and Crime Commissioner Fire and Rescue Authority	Fire and Rescue Authority	£12,572	Opted in
Northamptonshire Commissioner Fire and Rescue Authority	Fire and Rescue Authority	£12,888	Opted in
Nottinghamshire and City of Nottingham Fire Authority	Fire and Rescue Authority	£12,325	Opted in
Royal Berkshire Fire Authority	Fire and Rescue Authority	£13,496	Opted in
Shropshire and Wrekin Fire Authority	Fire and Rescue Authority	£11,339	Opted in
South Yorkshire Fire and Rescue Authority	Fire and Rescue Authority	£13,673	Opted in
Staffordshire Police Fire and Crime Commissioner Fire and Rescue Authority	Fire and Rescue Authority	£12,190	Opted in
Tyne and Wear Fire and Rescue Authority	Fire and Rescue Authority	£12,161	Opted in



West Midlands Fire and Rescue Authority	Fire and Rescue Authority	£15,336	Opted in
West Yorkshire Fire and Rescue Authority	Fire and Rescue Authority	£14,322	Opted in
South Tees Development Corporation	Functional Body	£7,145	Opted in
Greater London Authority	GLA and its functional bodies	£43,465	Opted in
London Legacy Development Corporation	GLA and its functional bodies	£11,908	Opted in
Old Oak and Park Royal Development Corporation	GLA and its functional bodies	£5,954	Opted in
Transport for London	GLA and its functional bodies	£61,892	Opted in
Broads Authority	LG Misc	£5,534	Opted in
King's Lynn Internal Drainage Board	LG Misc	£20,620	Opted in
Lee Valley Regional Park Authority	LG Misc	£7,391	Opted in
Transport for the North	LG Misc	£17,012	Opted in
Barnet London Borough Council	London Borough Council	£67,489	Opted in
Bexley London Borough Council	London Borough Council	£47,380	Opted in
Brent London Borough Council	London Borough Council	£79,224	Opted in
City of Westminster Council	London Borough Council	£73,719	Opted in
Croydon London Borough Council	London Borough Council	£68,614	Opted in
Haringey London Borough Council	London Borough Council	£81,958	Opted in
Hounslow London Borough Council	London Borough Council	£58,093	Opted in
Islington London Borough Council	London Borough Council	£80,511	Opted in
London Borough of Barking and Dagenham	London Borough Council	£65,882	Opted in
London Borough of Bromley	London Borough Council	£47,266	Opted in
London Borough of Camden Council	London Borough Council	£65,078	Opted in
London Borough of Ealing	London Borough Council	£66,123	Opted in
London Borough of Enfield	London Borough Council	£68,100	Opted in
London Borough of Hackney	London Borough Council	£89,834	Opted in
London Borough of Hammersmith and Fulham	London Borough Council	£65,078	Opted in
London Borough of Harrow	London Borough Council	£59,828	Opted in
London Borough of Havering Council	London Borough Council	£60,272	Opted in
London Borough of Hillingdon	London Borough Council	£62,425	Opted in
London Borough of Lambeth	London Borough Council	£82,500	Opted in

London Borough of Lewisham	London Borough Council	£76,701	Opted in
London Borough of Redbridge	London Borough Council	£55,322	Opted in
London Borough of Richmond upon Thames	London Borough Council	£36,576	Opted in
London Borough of Sutton	London Borough Council	£37,427	Opted in
London Borough of Tower Hamlets	London Borough Council	£83,324	Opted in
London Borough of Waltham Forest	London Borough Council	£66,364	Opted in
Merton Council	London Borough Council	£56,959	Opted in
Newham London Borough Council	London Borough Council	£86,455	Opted in
Royal Borough of Greenwich	London Borough Council	£77,232	Opted in
Royal Borough of Kensington and Chelsea	London Borough Council	£48,198	Opted in
Royal Borough of Kingston upon Thames	London Borough Council	£43,857	Opted in
Southwark Council	London Borough Council	£94,191	Opted in
Wandsworth Borough Council	London Borough Council	£44,621	Opted in
Barnsley Metropolitan Borough Council	Metropolitan District Council	£53,982	Opted in
Birmingham City Council	Metropolitan District Council	£124,705	Opted in
Bolton Metropolitan Borough Council	Metropolitan District Council	£48,071	Opted in
Bury Metropolitan Borough Council	Metropolitan District Council	£46,334	Opted in
Calderdale Metropolitan Borough Council	Metropolitan District Council	£48,988	Opted in
City of Bradford Metropolitan District Council	Metropolitan District Council	£73,559	Opted in
City of Wakefield Metropolitan District Council	Metropolitan District Council	£58,369	Opted in
Coventry City Council	Metropolitan District Council	£68,852	Opted in
Doncaster Metropolitan Borough Council	Metropolitan District Council	£65,433	Opted in
Dudley Metropolitan Borough Council	Metropolitan District Council	£53,481	Opted in
Gateshead Metropolitan Borough Council	Metropolitan District Council	£51,720	Opted in
Kirklees Metropolitan Council	Metropolitan District Council	£63,005	Opted in
Knowsley Metropolitan Borough Council	Metropolitan District Council	£44,241	Opted in
Leeds City Council	Metropolitan District Council	£92,071	Opted in

Liverpool City Council	Metropolitan District Council	£83,389	Opted in
Manchester City Council	Metropolitan District Council	£82,232	Opted in
Oldham Metropolitan Borough Council	Metropolitan District Council	£53,833	Opted in
Rochdale Metropolitan Borough Council	Metropolitan District Council	£54,131	Opted in
Rotherham Metropolitan Borough Council	Metropolitan District Council	£55,900	Opted in
Salford City Council	Metropolitan District Council	£54,392	Opted in
Sandwell Metropolitan Borough Council	Metropolitan District Council	£78,942	Opted in
Sefton Council	Metropolitan District Council	£50,370	Opted in
Sheffield City Council	Metropolitan District Council	£74,226	Opted in
Solihull Metropolitan Borough Council	Metropolitan District Council	£53,006	Opted in
South Tyneside Council	Metropolitan District Council	£50,030	Opted in
St Helens Metropolitan Borough Council	Metropolitan District Council	£41,721	Opted in
Stockport Metropolitan Borough Council	Metropolitan District Council	£50,065	Opted in
Sunderland City Council	Metropolitan District Council	£53,894	Opted in
Tameside Metropolitan Borough Council	Metropolitan District Council	£41,685	Opted in
Trafford Metropolitan Borough Council	Metropolitan District Council	£46,915	Opted in
Walsall Metropolitan Borough Council	Metropolitan District Council	£56,704	Opted in
Wigan Council	Metropolitan District Council	£53,261	Opted in
Wirral Metropolitan Borough Council	Metropolitan District Council	£63,456	Opted in
Wolverhampton City Council	Metropolitan District Council	£75,191	Opted in
Dartmoor National Park Authority	National Park Authority	£4,686	Opted in
Exmoor National Park Authority	National Park Authority	£4,642	Opted in
Lake District National Park Authority	National Park Authority	£5,977	Opted in
New Forest National Park Authority	National Park Authority	£5,272	Opted in
North York Moors National Park Authority	National Park Authority	£4,769	Opted in
Northumberland National Park Authority	National Park Authority	£4,592	Opted in
Peak District National Park Authority	National Park Authority	£5,263	Opted in

South Downs National Park Authority	National Park Authority	£5,580	Opted in
Yorkshire Dales National Park Authority	National Park Authority	£4,804	Opted in
Merseytravel	Passenger Transport Executive	£15,012	Opted in
Nexus	Passenger Transport Executive	£13,325	Opted in
South Yorkshire Passenger Transport Executive	Passenger Transport Executive	£14,235	Opted in
Transport for Greater Manchester	Passenger Transport Executive	£17,358	Opted in
Avon Pension Fund	Pension Fund audit	£11,434	Opted in
Barking and Dagenham Pension Fund	Pension Fund audit	£8,336	Opted in
Barnet Pension Fund	Pension Fund audit	£8,336	Opted in
Bedfordshire Pension Fund	Pension Fund audit	£9,447	Opted in
Berkshire Pension Fund	Pension Fund audit	£9,856	Opted in
Bexley Pension Fund	Pension Fund audit	£8,336	Opted in
Brent Pension Fund	Pension Fund audit	£8,336	Opted in
Bromley Pension Fund	Pension Fund audit	£8,336	Opted in
Cambridgeshire Pension Fund	Pension Fund audit	£8,896	Opted in
Camden Pension Fund	Pension Fund audit	£8,336	Opted in
Cheshire Pension Fund	Pension Fund audit	£11,647	Opted in
City of Westminster Pension Fund	Pension Fund audit	£8,336	Opted in
Croydon Pension Fund	Pension Fund audit	£8,336	Opted in
Cumbria Pension Fund	Pension Fund audit	£9,772	Opted in
Derbyshire Pension Fund	Pension Fund audit	£11,381	Opted in
Devon Pension Fund	Pension Fund audit	£11,353	Opted in
Dorset Pension Fund	Pension Fund audit	£9,981	Opted in
Durham Pension Fund	Pension Fund audit	£10,288	Opted in
Ealing Pension Fund	Pension Fund audit	£8,336	Opted in
East Riding Pension Fund	Pension Fund audit	£11,309	Opted in
East Sussex Pension Fund	Pension Fund audit	£10,561	Opted in
Enfield Pension Fund	Pension Fund audit	£9,721	Opted in
Essex Pension Fund	Pension Fund audit	£12,411	Opted in
Gloucestershire Pension Fund	Pension Fund audit	£9,447	Opted in
Greater Manchester Pension Fund	Pension Fund audit	£22,364	Opted in
Greenwich Pension Fund	Pension Fund audit	£8,336	Opted in
Hackney Pension Fund	Pension Fund audit	£8,336	Opted in
Hammersmith and Fulham Pension Fund	Pension Fund audit	£8,336	Opted in
Hampshire Pension Fund	Pension Fund audit	£12,600	Opted in
Haringey Pension Fund	Pension Fund audit	£8,336	Opted in
Harrow Pension Fund	Pension Fund audit	£8,336	Opted in
Havering Pension Fund	Pension Fund audit	£8,336	Opted in
Hertfordshire Pension Fund	Pension Fund audit	£11,111	Opted in
Hillingdon Pension Fund	Pension Fund audit	£8,336	Opted in
Hounslow Pension Fund	Pension Fund audit	£8,336	Opted in
Isle of Wight Pension Fund	Pension Fund audit	£8,369	Opted in
Islington Pension Fund	Pension Fund audit	£8,336	Opted in

Kensington and Chelsea Pension Fund	Pension Fund audit	£8,336	Opted in
Kent Pension Fund	Pension Fund audit	£12,133	Opted in
Kingston upon Thames Pension Fund	Pension Fund audit	£8,336	Opted in
Lambeth Pension Fund	Pension Fund audit	£8,336	Opted in
Lancashire Pension Fund	Pension Fund audit	£13,563	Opted in
Leicestershire Pension Fund	Pension Fund audit	£10,970	Opted in
Lewisham Pension Fund	Pension Fund audit	£8,336	Opted in
Lincolnshire Pension Fund	Pension Fund audit	£9,666	Opted in
Merseyside Pension Fund	Pension Fund audit	£14,640	Opted in
Merton Pension Fund	Pension Fund audit	£8,336	Opted in
Newham Pension Fund	Pension Fund audit	£8,336	Opted in
Norfolk Pension Fund	Pension Fund audit	£10,756	Opted in
North Yorkshire Pension Fund	Pension Fund audit	£9,901	Opted in
Nottinghamshire Pension Fund	Pension Fund audit	£11,879	Opted in
Oxfordshire Pension Fund	Pension Fund audit	£9,569	Opted in
Redbridge Pension Fund	Pension Fund audit	£8,336	Opted in
Shropshire Pension Fund	Pension Fund audit	£9,299	Opted in
Somerset Pension Fund	Pension Fund audit	£9,470	Opted in
Southwark Pension Fund	Pension Fund audit	£8,336	Opted in
Staffordshire Pension Fund	Pension Fund audit	£11,367	Opted in
Suffolk Pension Fund	Pension Fund audit	£9,934	Opted in
Surrey Pension Fund	Pension Fund audit	£10,759	Opted in
Sutton Pension Fund	Pension Fund audit	£8,336	Opted in
Teesside Pension Fund	Pension Fund audit	£11,327	Opted in
Tower Hamlets Pension Fund	Pension Fund audit	£8,336	Opted in
Waltham Forest Pension Fund	Pension Fund audit	£8,336	Opted in
Wandsworth Pension Fund	Pension Fund audit	£10,916	Opted in
Warwickshire Pension Fund	Pension Fund audit	£9,484	Opted in
West Midlands Pension Fund	Pension Fund audit	£19,298	Opted in
West Sussex Pension Fund	Pension Fund audit	£10,498	Opted in
West Yorkshire Pension Fund	Pension Fund audit	£19,269	Opted in
Wiltshire Pension Fund	Pension Fund audit	£9,624	Opted in
Worcestershire Pension Fund	Pension Fund audit	£9,909	Opted in
London Pensions Fund Authority	Pensions Authority	£16,248	Opted in
South Yorkshire Pensions Authority	Pensions Authority	£16,410	Opted in
Mayor's Office for Policing and Crime	Police and Crime Commissioner	£52,328	Opted in
Police and Crime Commissioner for Avon and Somerset	Police and Crime Commissioner	£14,430	Opted in
Police and Crime Commissioner for Bedfordshire	Police and Crime Commissioner	£11,627	Opted in
Police and Crime Commissioner for Cambridgeshire	Police and Crime Commissioner	£12,042	Opted in
Police and Crime Commissioner for Cheshire	Police and Crime Commissioner	£13,426	Opted in
Police and Crime Commissioner for Cleveland	Police and Crime Commissioner	£13,426	Opted in
Police and Crime Commissioner for Cumbria	Police and Crime Commissioner	£12,042	Opted in

Police and Crime Commissioner for Derbyshire	Police and Crime Commissioner	£12,319	Opted in
Police and Crime Commissioner for Devon and Cornwall	Police and Crime Commissioner	£14,430	Opted in
Police and Crime Commissioner for Dorset	Police and Crime Commissioner	£11,627	Opted in
Police and Crime Commissioner for Durham	Police and Crime Commissioner	£12,873	Opted in
Police and Crime Commissioner for Gloucestershire	Police and Crime Commissioner	£12,319	Opted in
Police and Crime Commissioner for Hampshire	Police and Crime Commissioner	£16,368	Opted in
Police and Crime Commissioner for Hertfordshire	Police and Crime Commissioner	£12,596	Opted in
Police and Crime Commissioner for Humberside	Police and Crime Commissioner	£13,426	Opted in
Police and Crime Commissioner for Kent	Police and Crime Commissioner	£15,260	Opted in
Police and Crime Commissioner for Lancashire	Police and Crime Commissioner	£12,768	Opted in
Police and Crime Commissioner for Leicestershire	Police and Crime Commissioner	£12,873	Opted in
Police and Crime Commissioner for Lincolnshire	Police and Crime Commissioner	£11,627	Opted in
Police and Crime Commissioner for Merseyside	Police and Crime Commissioner	£15,260	Opted in
Police and Crime Commissioner for Norfolk	Police and Crime Commissioner	£13,426	Opted in
Police and Crime Commissioner for Northamptonshire	Police and Crime Commissioner	£11,627	Opted in
Police and Crime Commissioner for Northumbria	Police and Crime Commissioner	£14,707	Opted in
Police and Crime Commissioner for Nottinghamshire	Police and Crime Commissioner	£13,980	Opted in
Police and Crime Commissioner for South Yorkshire	Police and Crime Commissioner	£15,537	Opted in
Police and Crime Commissioner for Suffolk	Police and Crime Commissioner	£12,596	Opted in
Police and Crime Commissioner for Surrey	Police and Crime Commissioner	£15,365	Opted in
Police and Crime Commissioner for Sussex	Police and Crime Commissioner	£14,707	Opted in
Police and Crime Commissioner for Thames Valley	Police and Crime Commissioner	£16,091	Opted in
Police and Crime Commissioner for Warwickshire	Police and Crime Commissioner	£12,319	Opted in
Police and Crime Commissioner for West Mercia	Police and Crime Commissioner	£13,599	Opted in
Police and Crime Commissioner for West Midlands	Police and Crime Commissioner	£16,817	Opted in
Police and Crime Commissioner for West Yorkshire	Police and Crime Commissioner	£16,540	Opted in
Police and Crime Commissioner for Wiltshire	Police and Crime Commissioner	£12,596	Opted in

North Yorkshire Police Fire and Crime Commissioner	Police Fire and Crime Commissioner	£12,873	Opted in
Staffordshire Police Fire and Crime Commissioner	Police Fire and Crime Commissioner	£12,596	Opted in
Bath and North East Somerset Council	Unitary Authority	£49,154	Opted in
Bedford Borough Council	Unitary Authority	£44,117	Opted in
Blackburn with Darwen Borough Council	Unitary Authority	£40,821	Opted in
Blackpool Council	Unitary Authority	£43,724	Opted in
Borough of Telford and Wrekin	Unitary Authority	£46,489	Opted in
Bournemouth, Christchurch and Poole Council	Unitary Authority	£67,015	Opted in
Bracknell Forest Borough Council	Unitary Authority	£41,570	Opted in
Brighton and Hove City Council	Unitary Authority	£62,935	Opted in
Bristol City Council	Unitary Authority	£80,851	Opted in
Central Bedfordshire Council	Unitary Authority	£55,359	Opted in
Cheshire East Council	Unitary Authority	£61,362	Opted in
Cheshire West and Chester Council	Unitary Authority	£60,792	Opted in
City of York Council	Unitary Authority	£40,331	Opted in
Darlington Borough Council	Unitary Authority	£37,020	Opted in
Derby City Council	Unitary Authority	£56,585	Opted in
Dorset Council	Unitary Authority	£92,790	Opted in
Durham County Council	Unitary Authority	£99,507	Opted in
East Riding of Yorkshire Council	Unitary Authority	£54,975	Opted in
Halton Borough Council	Unitary Authority	£41,795	Opted in
Hartlepool Borough Council	Unitary Authority	£43,241	Opted in
Herefordshire Council	Unitary Authority	£49,381	Opted in
Isle of Wight Council	Unitary Authority	£50,830	Opted in
Kingston upon Hull City Council	Unitary Authority	£68,966	Opted in
Leicester City Council	Unitary Authority	£58,192	Opted in
Luton Borough Council	Unitary Authority	£48,546	Opted in
Medway Council	Unitary Authority	£56,544	Opted in
Middlesbrough Council	Unitary Authority	£45,662	Opted in
Milton Keynes Council	Unitary Authority	£69,767	Opted in
North East Lincolnshire Council	Unitary Authority	£47,357	Opted in
North Lincolnshire Council	Unitary Authority	£41,336	Opted in
North Somerset Council	Unitary Authority	£44,447	Opted in
Northumberland Council	Unitary Authority	£87,635	Opted in
Nottingham City Council	Unitary Authority	£68,320	Opted in
Peterborough City Council	Unitary Authority	£43,080	Opted in
Plymouth City Council	Unitary Authority	£54,330	Opted in
Portsmouth City Council	Unitary Authority	£59,317	Opted in
Reading Borough Council	Unitary Authority	£43,241	Opted in
Redcar and Cleveland Borough Council	Unitary Authority	£49,351	Opted in
Royal Borough of Windsor and Maidenhead	Unitary Authority	£32,470	Opted in
Rutland County Council	Unitary Authority	£25,992	Opted in
Shropshire Council	Unitary Authority	£53,128	Opted in
Slough Borough Council	Unitary Authority	£50,619	Opted in
South Gloucestershire Council	Unitary Authority	£51,574	Opted in

Southampton City Council	Unitary Authority	£56,649	Opted in
Southend on Sea Borough Council	Unitary Authority	£56,689	Opted in
Stockton-on-Tees Borough Council	Unitary Authority	£50,315	Opted in
Stoke-on-Trent City Council	Unitary Authority	£74,043	Opted in
Swindon Borough Council	Unitary Authority	£50,958	Opted in
Thurrock Council	Unitary Authority	£53,080	Opted in
Torbay Council	Unitary Authority	£40,509	Opted in
Warrington Borough Council	Unitary Authority	£50,476	Opted in
West Berkshire Council	Unitary Authority	£38,365	Opted in
Wiltshire Council	Unitary Authority	£66,455	Opted in
Wokingham Borough Council	Unitary Authority	£41,923	Opted in
East London Waste Authority	Waste Disposal Authority	£7,252	Opted in
Merseyside Waste Disposal Authority	Waste Disposal Authority	£11,655	Opted in
North London Waste Authority	Waste Disposal Authority	£7,252	Opted in
West London Waste Authority	Waste Disposal Authority	£7,847	Opted in
Western Riverside Waste Authority	Waste Disposal Authority	£6,216	Opted in
Police, Fire and Crime Commissioner for Essex	Police Fire and Crime Commissioner	£12,887	Opted Out
Chief Constable for Essex Police	Chief Constable	£11,314	Opted Out
Essex Police, Fire Crime Commissioner Fire and Rescue Authority	Fire and Rescue Authority	£18,300	Opted Out
City of London Corporation	London Borough Council	£60,829	Opted Out
Cornwall Council	Unitary Authority	£83,254	Opted Out
Council of the Isles of Scilly	Unitary Authority	£17,527	Opted Out
East Hampshire District Council	District Council	£31,446	Opted Out
North Tyneside Council	Metropolitan District Council	£69,269	Opted Out
Newcastle	Metropolitan District Council	£86,383	Opted Out
Tyne and Wear Superannuation Fund	Pension Fund audit	£27,038	Restructured - opted in
Buckinghamshire Council	Unitary Authority	£125,245	Restructured - opted in
North Northamptonshire Council	Unitary Authority	£106,817	Restructured - opted in
West Northamptonshire Council	Unitary Authority	£105,302	Restructured - opted in