



Department
for Education

Academies accounts return 2024 to 2025: guide to pensions section

September 2025

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Pension terminology and link to accounts return

The pension disclosures required in the accounts return (AR) are broadly consistent with those required in your financial statements.

Pension assets are shown in the “Changes to the fair value of assets” table, and pension liabilities in the “Changes to the present value of the defined benefit obligation”.

To assist with completing the pension disclosures, we have referenced the Actuaries Reporting Pension Cost Statements (also known as the Results Schedule) to the AR.

For illustration purposes only, you can find [mapping documents for each actuary](#) which shows where each line goes within the AR here.

Please note the following when inputting pension data into the AR:

- all numbers within the AR should be entered in £000s (unless stated otherwise), whereas the actuarial report may show numbers in £000,000s
- where the information is not provided either in the actuarial report or elsewhere, please enter zero in the AR and if prompted, confirm this in the tick box provided
- the last page “Other” provides an opportunity to give comments on any aspect of the pension data that you wish to clarify, comment or share concerns

Employer contributions

If the trust has only one Local Government Pension Scheme (LGPS), please tick the box at the top of the page.

If the trust has more than one LGPS, then use the minimum and maximum columns to show the lowest and highest amounts provided by the schemes.

Amounts should be entered as a percentage figure.

AR ref – ERC010 – Estimated expected regular employer contributions for defined benefit pension schemes for the next accounting period (e.g. LGPS)

Enter the estimated regular employer contributions for the following accounting period. Amount entered should be a percentage figure. This amount would be included in [academies model accounts - note 32](#) as part of 'Pension and similar obligations'.

Changes to the present value of the defined benefit obligation

This information is shown in the actuarial report.

Obligations, and increases in obligations, should be entered as positive values, and reductions in obligations should be entered as a negative value.

Many of the lines below are shown in [academies model accounts - note 32](#) as part of 'Pension and similar obligations'.

AR ref DBO010 – Opening balance

The opening balance for your pension (present value movement) table is pre-populated with the closing balance from the previous year accounts return. Should you need to amend the opening balance value, you should do so in the next row (DBO020).

If this is the first set of accounts for the Trust, then this will be 0 (zero). The initial recognition of the scheme is covered below under "In-year conversion of Academy" (DBO040).

AR ref DBO020 – Adjustments made to opening balance

This adjustment is unusual but may appear in the table in your actuarial report entitled 'correction to prior year estimate'. Increases in obligations should be entered as a positive value, decreases as a negative value.

AR ref DBO030 – Conversion of academy in prior year

Enter the value of any transfers of conversion contained in your actuarial report where it is the effect of a conversion that occurred in the previous accounting period. Increases in obligations should be entered as a positive value, decreases as a negative value.

If this is the first set of accounts for the Trust and conversion was in the previous academic period, the actuarial report will show an "Opening defined benefit obligation" at the conversion date (found in the first row of the table, DBO010). If multiple academies have converted at this date this figure will contain the sum of all those academies.

AR ref DBO040 – In-year conversion of academy

Enter the value of any transfers or conversion contained in your actuarial report where it is the effect of a conversion that occurred in the current accounting period. Increases in obligations should be entered as a positive value, decreases as a negative value.

This line will only appear if 'Newly converted member' was selected as the academy status on the 'Academy information' section within 'Overview'.

AR ref DBO050 – Current service cost

Enter the value of the current service cost as contained in your actuarial report. Increases in obligations should be entered as a positive value, decreases as a negative value.

AR ref DBO060 – Interest cost

Enter the value of the interest cost as contained in your actuarial report. Increases in obligations should be entered as a positive value, decreases as a negative value.

AR ref DBO061 – Pension Surplus Deemed Irrecoverable

This field should be used to record any increase to the obligation required to reflect the pension surplus deemed irrecoverable under FRS102.

Enter the value of any increases to the obligations required to bring the net pension obligation to nil. This should be used as a balancing figure where a net pension asset/obligation of nil has been disclosed in the Statement of Financial Position (SOFP) but pension assets and pension obligations do not have equal closing balances.

AR ref DBO061 _PY – Pension Surplus Deemed Irrecoverable Prior Year

This field should be used to record any increase to the obligation required to reflect the pension surplus deemed irrecoverable under FRS102 for the previous year (September 2023 - August 2024).

Enter the value of any increases to the obligations required to bring the net pension obligation to nil. This should be used as a balancing figure where a net pension asset/obligation of nil has been disclosed in the SOFP but pension assets and pension obligations do not have equal closing balances. The Pension Surplus Deemed Irrecoverable was included in DBO070 last year along with other elements of the actuarial gain or loss (if applicable). Only the surplus element should be included in this field.

AR ref DBO070 – Actuarial loss/(gain) – financial assumptions

Enter the value of the actuarial gain or loss as contained in your actuarial report, which may be referred to as 'remeasurements'. Losses should be entered as a positive value, gains as a negative value. This amount would be included in academies model accounts-note 32 as part of 'Pension and similar obligations'.

This field previously reflected Pension Surplus Deemed Irrecoverable in prior years. This should now be reflected in DBO061.

AR ref DBO080 – Actuarial/loss/(gain) – demographic assumptions

Enter the value of the actuarial gain or loss (due to demographic assumptions) as contained in your actuarial report, which may be referred to as 'remeasurements'. Losses should be entered as a positive value, gains as a negative value.

AR ref DBO090 – Actuarial loss/(gain) – experience gains/losses

Enter the value of the actuarial gain or loss as contained in your actuarial report, which may be referred to as 'remeasurements'. Losses should be entered as a positive value, gains as a negative value.

AR ref DBO100 - Employee contributions

Enter the value of the employee contributions as contained in your actuarial report. Increases in obligations should be entered as a positive value.

If no employee contributions were made during the year, please enter zero and confirm this in the tick box provided.

AR ref DBO110 – Benefits paid

Enter the value of the benefits paid as contained in your actuarial report. Reduction in obligations should be entered as a negative value and increases in obligations should be entered as a positive value.

AR ref DBO120 – Losses or gains on curtailments

Enter the value of the losses or gains on curtailments/curtailment costs as contained in your actuarial report. Losses should be entered as a positive value, gains as a negative value.

AR ref DBO130 – Past service cost/(gain)

Enter the value of the past service costs or gains as contained in your actuarial report. Costs should be entered as a positive value, gains as a negative value.

AR ref DBO140 – Unfunded pension payments

Enter the value of unfunded pension payments as contained in your actuarial report. Increases in obligations should be entered as a positive value, decreases as a negative value.

In most cases this is 0 (zero).

Most academies will not be liable for unfunded pension payments. Where unfunded pensions are being accounted under FRS102, this information will be shown separately within the actuarial report which will show a separate disclosure note for the unfunded scheme(s).

AR ref DBO150 – Effect of non-routine settlements

Enter the value of the effect of any 'settlements' as contained in your actuarial report. Increases in obligations should be entered as a positive value, decreases as a negative value.

AR ref DBO160 – Transferred in on existing Academies joining the Trust

Enter the value of any transfers into the trust of an existing academy contained in your actuarial report.

Where transfers in/out are combined e.g. the actuarial report states 'Net increase in liabilities from disposal/acquisitions' or 'business combinations', the detail may be contained elsewhere in your report, if not include the net amount into transfers in.

Increases in obligations should be entered as a positive value, decreases as a negative value.

If multiple academies have joined over the year this will contain the sum of all of those academies.

This line will only appear if 'In period transfer in' was selected as the academy status on the 'Academy information' section within 'Overview'.

AR ref DBO170 – Transferred out on existing academies leaving the trust

Enter the value of any transfers out of the trust of an academy contained in your actuarial report. Decrease in obligations should be entered as a negative value.

As noted above, where disposals and acquisitions are combined and detail is not provided elsewhere, put net amount into transfers in.

This line will only appear if 'In period transfer out' was selected as the academy status on the 'Academy information' section within 'Overview'.

AR ref DBO180 – Pension Admin Costs

Enter the value of any pension admin costs contained in your actuary report. We would expect this to be zero, as pension admin costs are generally accounted for within the current service cost line. However, where this is not the case and a separate line is included, please include this value here.

AR ref DBOTOT – Closing balance

This is auto calculated and is the closing balance of the defined benefit obligation.

Changes to the fair value of assets

Assets, and increases in assets should be entered as positive values, reductions in assets should be entered as a negative value.

Many of the lines below are shown in [academies model accounts - note 32](#) as part of 'Pension and similar obligations'.

All numbers within the accounts return should be entered in £000s, some actuarial reports may show numbers in £,000,000s.

AR ref FVA010 – Opening balance

The opening balance for your pension (changes to fair value of assets movement) table has been prepopulated with the closing balance value from the previous year accounts return. Should you need to amend the opening balance value, you should do so in the next row (FVA020).

If this is the first set of accounts for the Trust, then this will be 0 (zero). The initial recognition of the scheme is covered below under "In-year conversion of Academy Trusts" information).

AR ref FVA020 – Adjustments made to opening balance

This adjustment is unusual but may appear in the table in your actuarial report entitled 'correction to prior year estimate'. Increases in assets should be entered as a positive value, decreases as a negative value.

Actuarial reports may not contain this line. If the Trust has re-stated previous years' figures the re-stated figures will be shown in this year's actuarial report as the "Opening fair value of assets". The Trust should calculate the Adjustments made to opening balance sheet by calculating the difference between the Opening fair value of assets shown in this year's actuarial report and the value accounted for last year.

AR ref FVA030 – Conversion of Academy Trusts in prior year

Enter the value of any transfers of conversion contained in your actuarial report where it is the effect of a conversion that occurred in the previous accounting period. Increases in assets should be entered as a positive value, decreases as a negative value.

If the first set of accounts for the Trust and conversion was in the previous academic period, the actuarial report will show an "Opening fair value of assets" at the conversion date (often found in the first row of the table). If multiple academies have converted at this date this figure will contain the sum of all of those academies.

AR ref FVA040 – In-year conversion of Academy Trusts

Enter the value of any transfers of conversion contained in your actuarial report where it is the effect of a conversion that occurred in the current accounting period. Increases in assets should be entered as a positive value, decreases as a negative value.

The actuarial report will show an "Opening fair value of assets" at the conversion date (found in the first row of the table). If multiple academies have converted at this date, this figure will contain the sum of all of those academies.

This line will only appear if 'Newly converted member' was selected as the academy status on the 'Academy information' section within 'Overview'.

AR ref FVA050 – Interest income

Enter the value of the interest income as contained in your actuarial report. Increases in assets should be entered as a positive value, decreases as a negative value.

AR ref FVA051 – Pension Surplus Deemed Irrecoverable

No input – covered by DBO061.

AR ref FVA060 – Actuarial gain/(loss) – financial assumptions

No input – covered by DBO070.

AR ref FVA070 – Actuarial gain/(loss) – demographic assumptions

No input –covered by DBO080 we do not require this information.

AR ref FVA080 – Actuarial gain/(loss) – experience gains/losses

Enter the value of the actuarial gain or loss (as known as "Remeasurement gains/(losses) on assets") as contained in your actuarial report. Gains should be entered as a positive value, losses as a negative value.

AR ref FVA090 – Employer contributions

Enter the value of employer contributions made during the year into the Local Government Pension Scheme (LGPS) or any other defined benefit scheme. Amount entered should be a positive value.

If no employer contributions were made during the year, please enter zero and if prompted, confirm this in the tick box provided.

AR ref FVA100 – Employee contributions

Enter the value of the employee contributions as contained in your actuarial report.

If no employee contributions were made during the year, please enter zero and if prompted, confirm this in the tick box provided.

AR ref FVA110 – Benefits paid

Enter the value of the benefits paid as contained in your actuarial report. This will usually be a reduction in assets and should be entered as a as a negative value.

AR ref FVA120 – Effect of non-routine settlements

Enter the value of the effect of any settlements as contained in your actuarial report. Decreases in assets should be entered as a negative value.

AR ref FVA130 – Transferred in on existing academies joining the trust

Enter the value of any transfers into the trust of an existing academy contained in your actuarial report. Increases in assets should be entered as a positive value.

Where transfers in/out are combined e.g. Actuarial report states 'Net increase in liabilities from disposal/acquisitions' or 'business combinations', the detail may be contained elsewhere in your report, if not include the net amount into transfers in.

If multiple academies have joined over the year this will contain the sum of all of those academies.

This line will only appear if 'In period transfer in' was selected as the academy status on the 'Academy information' section within 'Overview'.

AR ref FVA140 – Transferred out on existing academies leaving the Trust

Enter the value of any transfers out of the trust of an academy contained in your actuarial report. Decreases in assets should be entered as a negative value.

As noted above, where disposals and acquisitions are combined and detail is not provided elsewhere, put the net amount into transfers in.

This line will only appear if 'In period transfer out' was selected as the academy status on the 'Academy information' section within 'Overview'.

AR ref FVA150 – Pension admin costs

Enter the value of any pension admin costs contained in your actuarial report.

Most Actuarial reports will not disclose these separately but where they do (e.g. Mercer's actuarial report) disclose here.

AR ref FVATOT – Closing balance

This is auto calculated and is the closing balance of the fair value of scheme assets.

Major assumptions for pension

If the trust has only one LGPS, please tick the box at the top of the page.

If the trust has more than one LGPS, then use the minimum and maximum columns to show the lowest and highest amounts provided by the schemes.

Amounts should be entered to 2 decimal places.

Many of the lines below are shown in [academies model accounts - note 32](#) as part of 'Pension and similar obligations'.

If the information is not provided either in the actuarial report or elsewhere, please enter zero and if prompted, confirm this in the tick box provided.

If a value greater than 9% is entered, a validation will appear for you to confirm this in the tick box provided.

AR ref MAP020 – Rate of increase in salaries

Enter the value of the major (or principal) rate of increase in salaries assumptions in your pension valuation. Amount should be a percentage figure to two decimal places. Where trusts are members of a single LGPS, then the impact of the sensitivity should be entered here.

Where trusts are members of more than one LGPS and have a range of discount rates, they should enter the minimum impact in cell MAP020-A and maximum impact in cell MAP020-B.

Referred to as "salary increases" or "increase in salaries" in your actuarial report.

AR ref MAP030 – Rate of increase of pensions in payment

Enter the value of the major (or principal) rate of return on pension's assumptions in your pension valuation. Amount should be a percentage figure to two decimal places. Where trusts are members of a single LGPS, then the impact of the sensitivity should be entered here.

Where trusts are members of more than one LGPS and have a range of discount rates, they should enter the minimum impact in cell MAP030-A and maximum impact in cell MAP030-B.

Referred to as "pensions increases" or "increases in pension" in your actuarial report.

AR ref MAP040 – Discount rate

Enter the value of the major (or principal) discount rate assumptions in your pension valuation. Amount should be a percentage figure to two decimal places. Where trusts are members of a single LGPS the impact of the sensitivity should be entered here.

Where trusts are members of more than one LGPS and have a range of discount rates, they should enter the minimum impact in cell MAP040-A and maximum impact in cell MAP040-B.

Referred to as "discount rate" in your actuarial report.

AR ref MAP010 – Rate of inflation (CPI figure)

Often the actuarial report gives both an assumption for "RPI Inflation" and "CPI Inflation". You will need to enter the "CPI Inflation" figure here.

Enter the value of the major (or principal) inflation assumptions in your pension valuation. Amount should be a percentage figure to two decimal places. Where trusts are members of a single LGPS, then the impact of the sensitivity should be entered in cell MAP010-A.

Where trusts are members of more than one LGPS and have a range of discount rates, they should enter the minimum impact in cell MAP010-A and maximum impact in cell MAP010-B.

Sensitivity analysis

Enter the value of the impact/movement in the Present Value of total obligation, of any sensitivity analysis in your pension valuation report.

Complete each field below in accordance with your actuary valuation report. If your Actuary report does not provide a particular value, then please enter zero for that cell and where applicable confirm this in the tick box.

If the trust is part of multiple LGPS, please enter the values for the LGPS with the largest liability.

Please note that actuaries provide different information and sometimes this may need to be calculated.

Our [mapping documents for each actuary](#) show you how to do this.

AR ref SAP010 – Discount rate +0.1%

Enter the value of the impact/movement on the Present Value of total obligation, of any sensitivity analysis in your pension valuation report where the discount rate has been increased by 0.1%.

If the trust is part of multiple LGPS, enter the values for the LGPS with the largest liability.

Where information is not included, leave blank.

AR ref 020 – Discount rate -0.1%

Enter the value of the impact/movement in the Present Value of total obligation, of any sensitivity analysis in your pension valuation report where the discount rate has been decreased by 0.1%.

If the trust is part of multiple LGPS, enter the values for the LGPS with the largest liability.

Where information is not included, leave blank.

AR ref SAP030 – Life expectancy rate 1-year increase

Enter the value of the impact/movement in the Present Value of total obligation, of any sensitivity analysis in your pension valuation report where the life expectancy rate has been increased by 1 year.

If the trust is part of multiple LGPS, enter the values for the LGPS with the largest liability.

Where information is not included, leave blank.

AR ref SAP040 – Life expectancy rate 1-year decrease

Enter the value of the impact/movement in the Present Value of total obligation, of the impact of any sensitivity analysis in your pension valuation report where the life expectancy rate has been decreased by 1 year.

If the trust is part of multiple LGPS, enter the values for the LGPS with the largest liability.

Where information is not included, leave blank.

AR ref SAP050 – CPI rate +0.1%

Enter the value of the impact/movement in the Present Value of total obligation, of any sensitivity analysis in your pension valuation report where the CPI rate has been increased by 0.1%.

If the trust is part of multiple LGPS, enter the values for the LGPS with the largest liability.

Where information is not included, leave blank.

AR ref SAP060 – CPI rate -0.1%

Enter the value of the impact/movement in the Present Value of total obligation, of any sensitivity analysis in your pension valuation report where the CPI rate has been decreased by 0.1%.

If the trust is part of multiple LGPS, enter the values for the LGPS with the largest liability.

Where information is not included, leave blank.

Major categories of plan assets

Some actuarial reports may show the % of assets held in each asset class, whereas the accounts return (AR) requires a £ figure to be input.

Therefore, you may need to calculate the figure which will be inputted into the AR. Our [mapping documents for each actuary](#) show you how to do this.

In each case below, if the actuarial report shows a % rather than a value, take the % shown for that category (e.g. equities, bonds, etc) and multiply by the 'Fair value of Assets' shown within the report as at accounting date.

AR ref MCA010 – Equities

Enter the value of plan assets that are held as equities.

AR ref MCA020 – Gilts/Government bonds

Enter the value of plan assets that are held as gilts. Your pension valuation report should include a table showing the breakdown of plan assets. These may be referred to as "Gilts" or "Government bonds" in your actuarial report.

AR ref MCA030 – Corporate bonds

Enter the value of plan assets that are held as corporate bonds. These may be referred to as "Corporate bonds" or "Other bonds" in your actuarial report.

AR ref MCA040 – Property

Enter the value of plan assets that are held as property investment.

AR ref MCA050 – Cash and other liquid assets

Enter the value of plan assets that are held as cash and other liquid assets.

AR ref MCA060 – Derivatives

Enter the value of plan assets that are held as Derivatives.

AR ref MCA070 – Investment funds

Enter the value of plan assets that are held as Investment Funds.

This may be referred to by various labels such as "Hedge Funds", "Diversified Growth Fund" or "LLPs" in your actuarial report.

AR ref MCA080 – Asset backed securities

Enter the value of plan assets that are held as Asset Backed Securities.

AR ref MCA090 – Other

Enter the value of plan assets that are held as any other category not listed above.

AR ref MCATOT – Total

This is auto calculated and is the total fair value of assets.

Average future life expectancies

Enter the number of years of life expectancy from the age of 65. The amount entered should be a positive figure and expressed to one decimal point.

Complete each field below in accordance with your actuary valuation report. If your actuary report does not provide a particular value, then please enter zero for that cell and where applicable confirm this in the tick box.

If the trust is part of multiple LGPS, enter the values for the LGPS with the largest liability.

This amount would be included within the principal actuarial assumptions section of the [academies model accounts - note 32](#) as part of 'Pension and similar obligations'.

AR ref ALE010 – Current pensioners: males

Enter the mortality assumption for males, current pensioners/ members, retiring today aged 65. The amount entered should be a positive figure and usually expressed to one decimal point.

AR ref ALE020 – Current pensioners: females

Enter the mortality assumption for females, current pensioners/ members, retiring today aged 65. The amount entered should be a positive figure and usually expressed to one decimal point.

AR ref ALE030 – Future pensioner retiring in 20 years: males

Enter the mortality assumption for males, future pensioners, members aged 45 years, retiring in 20 years, age 65 in 20 years. The amount entered should be a positive figure and usually expressed to one decimal point.

AR ref ALE040 – Future pensioner retiring in 20 years: females

Enter the mortality assumption for females, future pensioners, members aged 45 years, retiring in 20 years, age 65 in 20 years. The amount entered should be a positive figure and usually expressed to one decimal point.



Department
for Education

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