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pay, pensions and
employment solutions

Local Government Pensions Committee
Secretary, Terry Edwards

LGPC Bulletin 58 – May 2009

Please contact Dave Friend with any comments you might have on the contents of this Bulletin or to suggest other items that you would wish to see included in future Bulletins.

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LGPS 2008 – Interfund Adjustments

On 30 April, CLG issued a letter with respect to interfund adjustment calculations where the member makes an election after 31 March 2009. The letter instructs funds to use the Club factors in the calculation of interfund adjustments where the date of election is after 31 March 2009.

For members who elected to aggregate benefits between 1 April 2008 and 31 March 2009 inclusive, the CLG letters of 18 November 2008 and 22 December 2008 confirmed that the guidance contained in the GAD note dated 2 May 2008 should apply. This stated that non-Club transfer in factors should be used to calculate the interfund adjustment (where payment is not made until after 30 September 2008).

There will be an extremely small number of deferred pensioners whose pension will be subject to a N.I. Modification deduction at age 60 (for a woman) and age 65 (for a man). Whilst the Club transfer tables in version 1.3 of the GAD transfer guidance dated 23 March 2009 contain N.I. Modification factors, the non-Club transfer in tables do not have any N.I. Modification factors.

The Secretariat has contacted CLG to request instructions on how funds should calculate interfund adjustments for the relatively small number of cases that will be affected by the lack of N.I. Modification factors in the non-Club transfer in tables.

LGPS 2008 – Cost sharing

The LGPS (Amendment) Regulations 2009 [SI 2009/1025] came into force on 15 May 2009. The regulations:

- revoke regulation 40 (guidance on future costs) of the Local Government Pension Scheme (Benefits, Membership and Contributions) Regulations 2007;
- insert a new regulation 36A into the Local Government Pension Scheme (Administration) Regulations 2008 which requires administering authorities to have regard to guidance about how the costs of the Local Government Pension Scheme will be met in future years. In order for the Secretary of State to produce that guidance, administering authorities are required to produce to the Secretary of State by 31 August 2010 (and triennially thereafter) the data supplied to their own fund actuary to carry out the triennial actuarial valuation. The Government Actuary will use that data to produce by 31 October 2010 (and triennially thereafter) an actuarial valuation, a valuation report and an overall cost certificate which will help to inform the Policy Review Group in its deliberations on costs sharing and aid the Secretary of State in the production of the necessary guidance on how the future costs of the Scheme are to be met; and
- insert a new regulation 38A into the Local Government Pension Scheme (Administration) Regulations 2008, which requires administering authorities to consider whether the rates and adjustment certificate for their Fund should be revised to take account of any amendment the Secretary of State makes to the Local Government Pension Scheme (Benefits, Membership and Contributions) Regulations 2007 as a result of cost sharing.

Prior to the above regulations being issued, CLG wrote to interested parties (on 23 April 2009) to explain the purpose of the regulations, the need for employers to provide administering authorities with end of year data in a timely manner, and to forewarn administering authorities that CLG will shortly be requesting Funds to submit experience data (i.e. movements analysis) for the years 2007/08 and 2008/09 to GAD by 30 June 2009.

LGPS – Payment of GMPs

In [Bulletin 56](#), the Secretariat pointed out that GMPs are payable from age 60 for a woman and age 65 for a man. An administering authority contacted the Secretariat subsequently to point out that the National Insurance Services to Pensions Industry (NISPI) had issued CA1625 forms (Statement of GMP liability) which stated that GMPs are payable from the individual's new State Pension Age. However, in their [Newsletter 35](#), NISPI has confirmed that this is incorrect and that GMPs remain payable from 60 for women and 65 for men.

Administering authorities who have received incorrect CA1625 forms and wish to receive revised statements or require further information should contact Val Hagan, Pensions Technical, NISPI on 0191 225 0244 or send an email to NISPI.Technical@hmrc.gsi.gov.uk.

LGPS – Divorce or dissolution of a civil partnership

The Occupational, Personal and Stakeholder Pensions (Miscellaneous Amendments) Regulations 2009 [SI 2009/615] set out the circumstances in which, from 6 April 2009, schemes can permit Pension Credit benefits to be taken before normal benefit age. Normal benefit age under the LGPS for a Pension Credit member is age 65. For benefits to be payable before that age in circumstances other than serious ill health, the LGPS Regulations would need to be amended. No such amendment has yet been made.

The Pensions Act 2008 (Abolition of Safeguarded Rights) (Consequential) Order 2009 [SI 2009/598] removes from secondary legislation all references to safeguarded rights (i.e. that part of a Pension Credit that relates to the share of the Scheme member's GMP and Section 9(2B) contracted-out rights) so that Pension Credits and transfers out of Pension Credits no longer have to include special provisions in relation to such rights. Regulation 150 of the LGPS Regulations 1997, as saved by the LGPS (Transitional Provisions) Regulations 2008, may need to be amended or deleted accordingly. The LGPS (Administration) (Scotland) Regulations 2008 do not contain any specific reference to "safeguarded rights".

Trivial Commutation (Easement of Administration)

[Note: in this section and the following section, for payments made from the LGPS in England and Wales, "scheme" means all LGPS funds in England and Wales; and for payments made from the LGPS in Scotland, "scheme" means all LGPS funds in Scotland.]

[The Taxation of Pension Schemes \(Transitional Provisions\) \(Amendment\) Order 2009 \[SI 2009/1172\]](#) was laid before the House of Commons on 8 May and comes into force on 1 June 2009. The SI amends The Taxation of Pension Schemes (Transitional Provisions) Order 2006 [SI 2006/572] by inserting articles 23B to 23D into that Order. These, in turn, amend Part 4 of the Finance Act 2004.

The effect of the amendments is to permit payment of a trivial commutation lump sum by a registered pension scheme without attracting a charge to tax. The main conditions are:

- the lump sum does not exceed £2,000;
- the member's age is 60 or over and less than age 75;
- the lump sum is paid while the member has all or part of his Lifetime Allowance available;
- the payment of the trivial commutation extinguishes all the member's benefits in the registered pension scheme (except for any actual pension entitlement the member had before 6 April 2006); and
- all of the following conditions are met:

- o the trivial commutation lump sum is paid in connection with a Pension Commencement Lump Sum (PCLS),
- o the trivial commutation lump sum is paid within 1 month of the PCLS, and
- o after the payment of the PCLS, the scheme has not received any contributions nor received or paid a recognised transfer in respect of the member
- o after the payment of the PCLS, the member has not been in receipt of a pension from the scheme or an annuity purchased in respect of any AVCs paid under the scheme.

The limit of £2,000 is somewhat low and it is to be hoped that the Government will review this limit otherwise its usefulness to schemes will diminish over time.

Authorised Payments

[Bulletin 55](#) highlighted the draft Registered Pension Schemes (Authorised Payments) Regulations 2009. At that time, HMRC had confirmed that scheme administrators could anticipate the regulations provided that they notified the HMRC of any payments which were expected to become authorised but remained as unauthorised payments. Scheme administrators would have had to submit an amended Event Report.

The actual Statutory Instrument, [The Registered Pension Schemes \(Authorised Payments\) Regulations 2009 \[SI 2009/1171\]](#), which comes into force on 1 June 2009, was laid before the House of Commons on 8 May 2009 and contains a couple of additional provisions which did not appear in the draft instrument.

Regulation 3 in conjunction with Part 2 (Commutation Payments) of SI 2009/1171 will treat trivial commutations payments as authorised payments in certain circumstances. Regulation 4 and Part 3 (Pension Errors) of the SI detail when pension payments paid in error will be treated as authorised payments. Lump sums paid in error will be regarded as authorised payments if they fall within the conditions of Regulation 5 and Part 4 (Lump Sum Errors) of the SI.

Part 2 - Commutation payments, paid on or after 1 December 2009, will be regarded as authorised payments if

- a scheme has paid a transfer out to another registered pension scheme or to a qualifying recognised overseas pension scheme, or has purchased an annuity from an insurance company (e.g. in respect of LGPS AVCs); and
- after paying such a transfer or purchasing such an annuity there is a further "accretion" i.e. a scheme receives a belated payment in respect of the member (other than pensions contributions or a belated transfer in) or there is a belated allocation (e.g. to an AVC pot) affecting the value of the sums and assets; and
- the scheme makes a payment in respect of the above which extinguishes the member's benefits under the pension scheme; and
- the payment is less than £2,000 and does not exceed the value of the "accretion"; and
- the payment is made by 1 June 2010 if the "accretion" occurred before 1 December 2009 or, else, the payment is made no later than 6 months after the date the "accretion" occurred;

or

- a member has attained age 75; and
- despite having taken reasonable steps to locate the member, the scheme has been unable to trace the scheme member before age 75; and

- no communication had been received from the scheme member for at least 5 years prior to the date the scheme administrator traced the member's whereabouts or learned of the member's death; and
- if the scheme is a defined benefit scheme (which the LGPS is), no scheme pension is being paid to the member by the scheme or any related scheme; and
- the payment does not exceed £2,000; and
- the payment extinguishes the member's entitlement to benefits in the scheme or, if the member has died, represents the total value of all sums and assets held by the scheme in respect of the member; and
- the payment is made no later than 1 June 2010 or, if later, 12 months after the date the scheme administrator traces the member or learns of the member's death;

or

- the member is receiving an annuity; and
- the trivial commutation lump sum is paid before the end of the commutation period set out in paragraph 7(2) of Schedule 29 to the Finance Act 2004; or
- the member is not a member of any other registered pension scheme, has not previously received either a trivial commutation lump sum or a commutation payment that was an authorised payment under regulation 10 of the Registered Pension Schemes (Authorised Payments) Regulations 2009, and the value of the member's pensions rights immediately before the payment is made (as calculated in accordance with paragraph 7(5) of Schedule 29 to the Finance Act 2004) does not exceed 1% of the Standard Lifetime Allowance

or

- the member is age 60 or over and under age 75; and
- the member is not, and is not connected to, a controlling director of a sponsoring employer; and
- the payment extinguishes all of the member's entitlement to benefits in the scheme; and
- no recognised transfer was paid by the pension scheme in respect of the member in the 3 years preceding the date of the payment; and
- the commutation value of the member's benefits in the scheme and in any related scheme does not exceed £2,000; and
- the payment does not exceed £2,000; and

or (in respect of payments made by larger schemes)

- the scheme has at least 50 members; and
- the member has reached the age of 60 and is under age 75; and
- the member is not, and is not connected to, a controlling director of a sponsoring employer; and
- the payment does not exceed £2,000; and
- the payment extinguishes the member's entitlement to benefits under the scheme; and
- no transfer was made into the scheme in respect of the member in the 5 years preceding the date of payment (other than a transfer resulting from the transfer of an undertaking or a business (or part of an undertaking or a business) from one person to another which involves the transfer of at least 20 employees; and
- a recognised transfer (as defined in section 169 of the Finance Act 2004) was not paid from the scheme in respect of the member during the 3 years preceding the date of payment; and
- the scheme was in existence as at 1 July 2008 (which the LGPS was).; and

Part 3 – Any pension paid in error on or after 6 April 2006 will be regarded as an authorised payment if:

- the scheme administrator believed the recipient was entitled to the payment and at the amount that was paid;
- the payment was made to the scheme member, or to another beneficiary in respect of the scheme member (within the pension rules or death benefit rules as defined in sections 165 and 167 of the Finance Act 2004); and
- the member or beneficiary was alive at the time the payment was made.

or

- after the discovery of an overpayment covered by the three bullet points above, a further overpayment is made to the same person; and
- the payer took reasonable steps to prevent the further overpayment; or
- the further payment overpayment is made whilst the scheme administrator is considering, or is in the process of, amending the scheme rules to make such payments permissible (provided the administrator has not taken an unreasonable amount of time to do so);

or

- the overpayment is made no more than 6 months after the person's death; and
- the payment would not have been an unauthorised payment if it had been made before the person's death; and
- the Scheme administrator was unaware of, or could not reasonably have been expected to know about, the person's death (or where they were aware of the member's death had taken reasonable steps to prevent the overpayment);

Payment of arrears of pension after death will be regarded as an authorised payment if:

- the payment is in respect of a defined benefits scheme; and
- the member is under age 75; and
- the member was not, and was not connected to, a controlling director of a sponsoring employer; and
- if the member died before 6 April 2006
 - the payment represents accrued arrears of pension, and
 - the payment was permitted under the scheme rules as they stood immediately before the member's date of death, and
 - the scheme rules would have been approved by the Inland Revenue or HMRC with reference to IR12;
- where the member dies after 5 April 2006
 - the payment represents an entitlement to arrears of pension which the scheme administrator only established after the member's death,
 - the payment would not have been unauthorised if it had been made before the member's death, and
 - the scheme could not have reasonably have been expected to make the payment before the member's death.

The amount of payment which will be treated as an authorised payment is the amount that accrued from the earliest date the member was entitled to receive benefits until the date the member died. The payment will be treated as a Benefit Crystallisation Event 9 for the

purposes of the Lifetime Allowance check where the member dies after 5 April 2006. Paragraph 1(3) of Schedule 29 to the Finance Act 2008 inserted BCE 9 into the table within section 216(1) of the Finance Act 2004. The last entry in the table now reads

Benefit Crystallisation Events	Amount Crystallised
9. If regulations under section 164(1)(f) so provide, the happening of an event prescribed in the regulations in relation to a payment prescribed in the regulations.	An amount determined in accordance with the regulations.

Part 4 - Lump sums paid in error on or after 6 April 2006 will be regarded as authorised payments if:

- a PCLS exceeds the permitted maximum because it has been calculated by reference to an incorrectly calculated and overpaid scheme pension or annuity; or
- a PCLS exceeds the permitted maximum because it is calculated by reference to an incorrectly calculated scheme pension or annuity, and is paid before the incorrect scheme pension is brought into payment or the annuity is purchased, but the scheme pension or annuity is recalculated to the correct amount before the initial payment of scheme pension or annuity is made; and
- the payer has taken reasonable steps to prevent the payment of a lump sum in excess of the permitted maximum if the error had been discovered before the lump sum payment was made.

or

- a lump sum is paid by a defined benefit pension scheme to or in respect of a member who has died; and
- the scheme administrator only established the member's entitlement to the lump sum after the member's death; and
- the scheme administrator could not reasonably have been expected to make the payment before the member's death; and
- the payment would have been regarded as a PCLS if it had been made immediately before the member's death; and
- the member was not, and was not connected to, a controlling director of a sponsoring employer; and
- the payment is made no later than one year after the earlier the date on which the scheme administrator learned of the member's death or the day the scheme administrator could reasonably have been expected to know of the member's death.

The amount of PCLS in excess of the permitted maximum or a PCLS paid after the member's death will be regarded as a BCE 9 for the purpose of the amount of an individual's Lifetime Allowance used.

HMRC – Guidance for pension and annuity payers

HMRC have updated its [Guidance for pension and annuity payers](#). The guidance is in addition to the Employer Further guide to PAY and NICs (CWG2). It provides useful information on forms and processes relating to pensioner payrolls and covers some rarer circumstances.

HMRC – Accounting for Tax Return

HMRC have announced a new account and sort code details for the Accounting for Tax return - see HMRC's [guidance](#) and [notes for the completion of form APSS302](#).

HMRC – Mid-year Tax Repayments

HMRC have published [new guidance](#) which outlines the changes being made, effective from 1 August 2009, to the process of making tax repayments in mid-year on Registered Pension Schemes' investment income.

DWP Briefing Pack

DWP have published a [briefing pack](#) to explain the State Pension reforms. The pack is aimed at advisers who need to clarify the impact of the reforms to their clients.

DWP Consultations

DWP are [consulting](#) on the draft Pension Scheme Order 2009, the draft Scheme Rules and on the Transfer Value (Disapplication) Regulations 2009. The closing date for the consultation exercise is 20 July 2009.

BERR Consultation on Agency Workers

BERR has launched a [consultation](#) on the implementation of the Agency Workers Directive, the purpose of which is to give temporary agency workers limited equal treatment with comparable permanent employees.

Paragraph 4.18 of the consultation document says:

4.18 Consistent with the TUC/CBI agreement, we would intend to exclude occupational social security schemes from the entitlement to equal treatment. This would mean, for instance, that there would be no requirement to allow agency staff to participate in company pension schemes, which are clearly more a reflection of the longer-term relationship between an employer and permanent staff. However, it should be noted in this context that under the Pensions Act 2008, from 2102 "Personal Accounts" will include agency workers, giving them the benefit of workplace pension saving with an employer contribution - agency workers will have access to pension saving as other workers, and will be automatically enrolled from Day One on the same basis as permanent workers.

What the consultation document does not make clear is who will have to auto-enrol the agency worker and who will have to pay the employer contribution.

However, section 89 of the Pensions Act 2008 makes it clear that if a body (e.g. a local authority) pays the agency, who then pay the worker, it is the agency that will be responsible for auto-enrolment into a Personal Account and for making an employer contribution to it. Of course, the Agency will surely include this additional on-cost within the charge made to the local authority - so the cost of agency workers will increase.

If, however, an agency simply puts workers into contact with a local authority and the authority pays the worker direct, this would generally result in the worker becoming an employee (and thus eligible for membership of the LGPS, unless the contract was for a period of less than 3 months). If the employee is

employed under a contract for less than 3 months, and thus not eligible for membership of the LGPS, would the authority have to auto-enrol the employee into a Personal Account and make an employer contribution? Well, following the provisions in sections 3 and 4 of the Pensions Act 2008, paragraph 53 of the [DWP consultation on the draft Pensions \(Automatic Enrolment\) Regulations 2009](#) provides that employers can postpone the automatic enrolment of employees into a Personal Account for up to 90 days.

This is out of step with the rules of the LGPS which deny access to those employed for less than 3 months (not 90 days); and is out of step with regulation 23(1)(d) of the Stakeholder Pension Schemes Regulations 2000 [SI 2000/1403] which exempts employers from having to provide access to a Stakeholder Pension Scheme for any employee who has been employed by the employer for a continuous period of less than three months. So, either:

- a) the draft Pensions (Automatic Enrolment) Regulations 2009 need to be amended to refer to 3 months, or
- b) the LGPS regulations would need to be amended to only exclude members employed for 90 days or less.

The Secretariat will be making representations in favour of (a) above.

Either approach would mean that a local authority would not have to be concerned with Personal Accounts.

CLG Consultation – the draft LGPS (London Pension Fund Authority) Regulations 2009

On 15 April 2009, CLG issued the draft LGPS (London Pension Fund Authority) Regulations 2009. The closing date for comments is 15 June 2009.

CLG Consultation - governance

CLG have also issued a letter, dated 13 May 2009, inviting the views of interested parties on how best to extend the current high standards of member and other non-elected stakeholders' participation and active involvement in the governance of the Scheme and how future improvements could be made in the interests of all stakeholders. The closing date for responses is 30 September 2009.

Bits and Pieces

Circular 229

The Secretariat has issued [Circular 229](#) which announced that a Longevity Seminar will be held in London on 29 June and that this year's Trustees' Annual Conference will be held in Cardiff on 22 and 23 October. The Circular also provided details of the Trustees' Fundamentals training available during October to December 2008 in Cardiff, Leeds and London. Details of the Seminar, Conference and training events are contained in the Circular together with information on how to book as a delegate on line.

Timeline Regulations

The May 2009 update of the [Timeline Regulations](#) website included:

- a new set of the LGPS Regulations 2007/2008 to incorporate the minor changes contained within the LGPS (Amendment) Regulations 2009 (SI 2009/1025);
- SI 2009/1025 and an explanatory letter from CLG, which have been added to the Statutory Instrument page;
- the guidance CLG issued in respect of AVC Service Credits, and version 1.3 of the Actuarial Factors for Individual Cash Equivalents and Club Transfers;
- the letter CLG issued in respect of interfund adjustments where the date of election occurs after 31 March 2009;
- the second edition of the ill health FAQ document, which has been added to the Statutory Guidance / FAQs page; and
- SPN/LG Circular NO.2 /2009, which has been added to the Scottish Statutory Guidance and Circulars page.

LGPC Communications

The full guide on the New Look LGPS for employees in Scotland is now available on the LGE website. The guide is provided in both a booklet format and split into individual leaflets, so that administering authorities can use it as they wish.

The DVD/CD-Rom on the LGPS in England and Wales has been updated for April 2009 and master copies have been sent to administering authorities in England and Wales. An updated version for loading onto intranet / internet sites will follow.

The English and Welsh guides for employees have been reviewed and updated for April 2009. The updated guide is now provided in both a booklet format as well as split into individual leaflets to help administering authorities use the guide as they wish. The Promotional and Brief Guides for employees in England and Wales have also been updated. [These are now available on the LGE's website.](#)

In both the guide for Scotland and the guide for England and Wales a paragraph on the introduction of a special annual allowance charge from 22 April 2009 based on information available at the end of April 2009 has been added into the "Tax Controls and your LGPS Benefits" leaflet/section.

Legislation

United Kingdom

SI Reference Title

2009/1171	The Registered Pension Schemes (Authorised Payment) Regulations 2009
2009/794	The Taxation of Pension Schemes (Transitional Provisions) (Amendment) Order 2009

Scotland

SSI Reference Title

2009/184	The Firefighters' Pension Scheme Amendment (Increased Pension Entitlement) (Scotland) Order 2009
2009/185	The Police Pensions Amendment (Increased Pension Entitlement) (Scotland) Regulations 2009
2009/186	The Local Government Pension Scheme Amendment (Increased Pension Entitlement) (Scotland) Regulations 2009
2009/187	The local Government (Discretionary and Injury Benefits) (Scotland) Amendment Regulations 2009

Useful Links

[The LGE Pensions page](#)

[The LGPS members' website](#)

[LGPS Discretions](#) lists all the potential discretions available within the LGPS in England and Wales, and Scotland.

[Qualifying Recognised Overseas Pension Schemes](#) approved by HMRC and who agreed to have their details published.

[Tax Guide \(Version 11\)](#)

[The Timeline Regulations](#)

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Distribution sheet

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