

Local Government Pensions Committee
Secretary, Jeff Houston

LGPC Bulletin 121 – December 2014

This month's Bulletin contains a number of general items of information.

Please contact Mary Lambe with any comments on the contents of this Bulletin or with suggestions for other items that might be included in future Bulletins. [LGPC contacts](#) can be found at the end of this Bulletin.

This month's Bits and Pieces include information on [LGPC Circulars](#).

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LGPS 2014

Consultation on amending regulations for LGPS 2014

On 5 December 2014, the Department for Communities and Local Government (DCLG) issued a consultation on some technical amendments to the LGPS. The LGPS (Amendment) Regulations 2015 will amend both the LGPS 2013 Regulations and the LGPS (Transitional Provisions, Savings and Amendment) Regulations 2014. Comments on the amendments are sought by 30 January 2015.

DCLG have also stated that they would particularly like Administering and Local Authorities to confirm that the references in Schedules 2 and 3 (inclusion of combined authorities and the appropriate administering authorities for combined, metropolitan and unitary authorities and employers in those authorities) are in the legally correct form and to provide the correct reference if they are not.

The consultation can be found on the [Government's website](#). In addition DCLG have stated that further technical amendments in addition to those included in the consultation document may be appropriate in due course.

The LGPS Secretariat will be making a full response to the consultation and will make this available to administering authorities together with some suggested wording for administering authorities to use in their response concerning the aggregation of benefits.

Consultation on Draft Scheme Valuation Report and Proposed Employer Cost Cap
Paragraphs 2.14 to 2.16 of DCLG's consultation paper "[Better Governance and Improved Accountability in the Local Government Pension Scheme](#)" published on 10 October explained that the reference to the employer cost cap in draft Regulation 115(1) will be included in the final regulations and that consultees would be given the opportunity to comment on the draft valuation report made under the Public Service Pensions (Valuations and Employer Cost cap) Directions 2014 before the cap figure is finalised.

At the time of that consultation (it closed 21 November 2014) DCLG were not in a position to issue the draft valuation report. They have now however circulated a copy of the report for consultation (see [Appendix 1 - LGPS 2013 Draft Valuation Report 11 December 2014](#)).

As noted in paragraph 1.3 of the draft report, the proposed employer cost cap figure is 14.6% of pensionable pay. The report does not include any reference as to how the proposed employer cost cap will apply in practice, but details of this can be found in HM Treasury's document '[Actuarial Valuations and the Employer cost cap mechanism](#)'.

DCLG have drawn attention to two specific sections which may be of particular interest. Firstly, section 2 of the draft report describes the background and context in which the draft report has been prepared and secondly, section 7 reconciles the proposed employer cost cap of 14.6% with the target overall cost to be met by employers set out in draft Regulation 116 of 13%.

Whilst the consultation on the governance regulations and the assumptions underlying the calculation of the employer cost cap have formally closed, Ministers are keen to hear any views on the outcome of the calculations which give rise to the employer cost cap.

Therefore DCLG re-opened the consultation for a limited period to accommodate this report. Any comments on the draft report should have been sent by 2 January 2015 to Bob Holloway (Robert.Holloway@communities.gsi.gov.uk) with the words "LGPS employer cost cap" in the email subject line.

In addition HM Treasury recently published the [Public Service Pensions \(Valuations and Employer Cost Cap \(Amendment\) \(No 3\) Direction 2014](#) which makes amendments to the [Public Service Pensions \(Valuations and Employer Cost Cap\) Directions 2014](#).

Secretary of State Guidance - Outstanding Queries Update

In December 2014, DCLG issued two emails. The first of these was issued on 4 December and included a covering letter and a note "[Miscellaneous Amendments to Guidance - November 2014](#)". This note includes all amendments made to Secretary of State Guidance in the form of a single stand-alone note.

In addition a second email from DCLG was issued on 16 December. This included a note produced by the Government Actuary's Department (GAD) detailing a full list of current Secretary of State Guidance in England and Wales. This can be found on the [LGPS Regulations website](#).

Readers will be aware that a number of queries were included in [Bulletin 119](#) on an earlier draft version of the above notes. Not all of the queries noted in that Bulletin have been fully addressed by the note issued on the 4 and 16 December. The queries noted in [Bulletin 119](#) were discussed at a meeting of pensions administration software suppliers, DCLG, GAD and the LGPC Secretariat on the 16 December. DCLG and GAD are now reviewing the remaining points requiring clarification in respect of Secretary of State Guidance and are expected to report back to those attending the meeting on the 16 December in due course. Once in receipt of this reply the LGPC Secretariat will email Pension Managers in England and Wales with further information.

Revaluation

At the pensions administration software suppliers meeting held on the 16 December 2014 a number of examples and scenarios relating to how revaluation should be applied in the career average scheme were discussed. These scenarios are noted in questions 21 to 26 of the aggregation paper produced after the Torquay Pension Managers' conference on 18 November 2014 ([see appendix 1 of Bulletin 120](#)) and include how to revalue accounts for members with concurrent employments where one commences after the other, and how to revalue an APC that commences part way through a scheme year. These issues all fall away if the LGPS moves to a position of applying a full year's HM Treasury revaluation in all cases (apart from the year in which a scheme member leaves).

The LGPC Secretariat, following correspondence with HM Treasury, can now confirm that HM Treasury have provided written confirmation that where a member commences membership part way through a Scheme year the HM Treasury revaluation order will not require a part year revaluation of the member's pension account and so the LGPS will apply a full years revaluation in all cases (apart from the year in which a scheme member leaves).

We now await the HM Treasury Revaluation Order from HM Treasury and the appropriate actuarial guidance from the Secretary of State (DCLG) to accompany that order.

Automatic Enrolment

Technical Changes to Automatic Enrolment

On 1 December 2014 the Department for Work and Pensions (DWP) published a consultation to seek views on draft regulations to simplify the process for automatic enrolment into workplace pensions and reduce burdens on employers.

The measures will:

- introduce an alternative quality requirement for defined benefits pension schemes
- simplify the requirements on employers regarding the provision of information about automatic enrolment to their employees
- create exceptions to the employer duties so that an employer is not required to enrol an employee into a workplace pension in certain situations.

One of the exceptions includes an amendment which would mean where an employee is contractually enrolled into the LGPS and subsequently opts out, the employer would:

- a) not have to automatically enrol that person into the LGPS on the employer's staging date if the person is an eligible jobholder on that date and had opted out of the LGPS with the employer in the 12 months prior to the employer's staging date
- b) not have to automatically enrol that person into the LGPS if the person first becomes an eligible jobholder after the employer's staging date and had opted out of the LGPS with the employer in the 12 months prior to first becoming an eligible jobholder
- c) not have to automatically re-enrol that person into the LGPS on the employer's re-enrolment date if the person is an eligible jobholder on that date and had opted out of the LGPS with the employer in the 12 months prior to the employer's re-enrolment date

The LGPS Secretariat will consider these amendments further and submit a response to DWP. That response will be made available on the LGPS Regulations website in January 2015.

The consultation document is available on the [Government's website](#) and the closing date for responses is 9 January 2015.

Automatic Enrolment Earnings Thresholds Review and Revision 2015/16

On 17 December 2014, the DWP published [the Government's response](#) to the consultation to review the earnings thresholds for automatic enrolment into a workplace pension for April 2015 to March 2016. The outcome can be found in the table below:

Annual earnings thresholds	
2015 – 2016	Proposed annual threshold
Lower level of qualifying earnings	£5,824
Earnings trigger for automatic enrolment	£10,000
Upper level of qualifying earnings	£42,385

These values will be published by the DWP and laid before parliament in 2015 and so are subject to parliamentary approval.

The Pensions Regulator declaration of compliance report

The Pensions Regulator (tPR) has published its monthly report on automatic enrolment, which sets out information based on data submitted by employers. According to the report, 42,785 employers completed their declaration of compliance between July 2012 and the end of November 2014. You can find the compliance report on the [tPR website](#).

DWP publishes response to draft NEST statutory instruments

On 16 December 2014 the DWP published the Government's response to the consultation on the National Employment Savings Trust (NEST). From 1 April 2015, the annual contribution limit for NEST will be removed and transfer restrictions will be lifted. The full response can be found on the [Government's website](#).

Shadow Scheme Advisory Board

SSAB publishes cost control briefing notes

The Shadow Scheme Advisory Board (SSAB) in December 2014 published two briefing notes in respect of the cost control processes which will be used to assess the costs of the reformed LGPS in England & Wales.

Briefing note for members and employers

[A briefing note for members and employers](#) has been published in order to:

- give a broad overview of the background to the cost control processes,
- outline the differences between the cost control processes and local funding valuations, and
- detail the possible impacts on the benefits structure and / or employee contribution rates which could arise from the results of the cost control processes.

The SSAB asks that administering authorities make this briefing note accessible to fund employers and members so that they can familiarise themselves with the processes and the possible impacts that the cost control mechanisms could have on the Scheme benefits structure and / or employee contribution rates.

Briefing note for LGPS administering authorities

[A second briefing note](#) has been prepared for administering authorities in order to outline the role that LGPS pension funds will play in the cost control process and in particular focusses on the practicalities of delivering accurate and timely cost control figures.

Accompanying cost control process map and timetable

In addition, the SSAB has published a [process map](#) and a [timetable](#) setting out its plans for the interactions between the HM Treasury Employer Cost Cap (ECC) process and the Scheme Advisory Board Future Service Cost (FSC) process.

Other News and Updates

LGPS membership of the Public Sector Transfer Club

On 19 December 2014 the LGPC sent a letter to the Chief Secretary to the Treasury Danny Alexander MP regarding the LGPS's membership of the Public Sector Transfer Club.

The letter outlined that the committee would support the LGPS continuing to provide club transfers in respect of final salary benefits and therefore requested that it remain part of the transfer CLUB for that purpose only. We now await a response from HM Treasury as to whether the LGPS will be permitted to stay in the Club on that basis or whether the LGPS would be allowed to leave the Club.

Once a reply has been received from HM Treasury the Secretariat will update LGPS funds accordingly.

GMP Reconciliation

In November 2014 at the Torquay Pensions Managers' Conference one of the breakout sessions covered the scrapping of contracting out from April 2016. Part of the discussion included reference to the potential for central guidance being developed on an appropriate tolerance level to be used by the LGPS for GMP reconciliation. Since then the topic has also been raised at the Technical Group meeting held on 12 December 2014. The Technical Group agreed it would not be appropriate to develop central guidance to instruct individual funds to work to a set tolerance level for GMP reconciliation or to set an LGPS wide strategy on the treatment of over and under payments. Instead this would be a matter to be determined locally by each individual LGPS fund as appropriate.

Single Fraud Investigation Service (SFIS) Pensions Measures Document

DWP informed the LGPC Secretariat of the publication of a document outlining the pensions measures for the transfer of employees to DWP from local authorities as part of the SFIS project. This project deals with the transfer of local authority welfare fraud investigation staff and contractors' staff undertaking that activity on behalf of local authorities over the period from 1 July 2014 to 1 March 2016 (inclusive). The legislation enabling this project is the Transfer of Undertakings (Protection of Employment) (Transfer of Staff to the Department for Work and Pensions) Regulations 2014 ([SI 2014/1139](#))

The document sets out details on the provision of future pension scheme membership for employees transferring into DWP as part of the project. DWP continue to work on arrangements for protecting accrued rights under the scheme provided by the former employer and details on this are expected in due course from DWP.

The document can be found in [Appendix 2, 'SFIS Pensions Measures'](#).

In addition the LGPC Secretariat have been contacted by LGPS funds asking about the process of this transfer where they have been asked by scheme employers for data in order to progress the transfer with DWP. Having contacted DWP they confirmed that they are contacting local authorities who can then give permission to LGPS funds to release the data in respect of those employees who are transferring. They also confirmed that the best source of information is through the Knowledge Hub, which is regularly updated. The link to this section of the Knowledge Hub is

<https://knowledgehub.local.gov.uk/group/singlefraudinvestigationsservicesfiscommunicationshub> (registration and login in required).

Tell Us Once (TUO) Update

For over a year the DWP team responsible for TUO as well as a number of interested public service pension schemes (PSPS) have been holding meetings about the potential to extend the TUO service to include PSPS. The LGA, through the LGPC Secretariat has been attending these meetings on behalf of the LGPS. DWP/TUO now require confirmation that the LGPS are committed to taking part in the extension of the TUO service. Therefore a paper was shared with Technical Group and considered at their meeting held on the 12 December 2014 to obtain the view of the LGPS.

At that meeting Technical Group agreed that the Secretariat should take the proposal forward because it appears good value for money. It was also suggested that funding the cost of TUO for the LGPS should be met through an automatic increase in the subscription to the LGPC (this is yet to be decided).

To provide further information to all LGPS Pension Fund Administering Authorities the paper provided to Technical Group is attached to the end of this Bulletin as [Appendix 3, 'TUO Business Case'](#). The DWP/TUO team have asked for a commitment in writing from each scheme in January 2015 to allow them to continue in the development work needed to progress this project and the LGPC Secretariat will update Funds as to the progress of these discussions.

Update on Perspective Subscription

On 30 July 2014 the LGPC Secretariat e-mailed all Pension Managers setting out a proposal to make Pendragon's pensions legislation service (called Perspective) available to LGPS administering authorities at a reduced subscription. It offered a significant reduction in the standard public service subscription charge but was dependent on the number of administering authorities wishing to participate in the arrangement. Whilst some funds did indicate an interest the overall number of funds expressing an interest was ultimately not significant enough to make a deal with Pendragon possible. Those funds who continue to be interested in obtaining Perspective will now need to decide whether they wish to enter into negotiations with Pendragon directly. The contact at Pendragon is Raf Shergold (tel 020 7608 9022 e-mail raf.shergold@pendragon.co.uk).

Update on Westlaw Subscription

In October 2014 the LGPC Secretariat commenced a survey on whether to continue with the LGPC subscription to Westlaw.

In response to that survey, we received 53 responses. The level of interest varied depending on whether a subscription to Perspective was to materialise or not. As per the article above the Perspective subscription has not materialised and only 12 of the responding funds said they would therefore be interested in continuing to use Westlaw.

Given the apparently limited level of interest in continuing with the LGPC Westlaw subscription, we will therefore be confirming with Westlaw that we will not be renewing the subscription when this comes up for renewal in Spring 2015.

If funds do wish to continue making use of Westlaw, we are happy to assist in trying to achieve a price from Westlaw which is better than that offered from the company directly (although recognising that this may not be possible given the limited number of funds

interested). We emailed all LGPS funds in December asking for interest in any future Westlaw contract to contact Cornelius.Hargrave@local.gov.uk. In the event that we do achieve a deal via this means, this would not form part of the LGPC subscription and would be payable by only those funds wishing to use the service.

TPR Legal Action in respect of Pension Liberation

TPR has taken legal action to put a stop to five connected pension 'liberation' schemes in which over 1,400 pension members had transferred more than £134m of their pension funds.

The schemes sought to allow members to access their pension funds as cash through a supposed legal 'loophole'. However, in May 2014 the High Court ruled in tPR's favour, concluding that the alleged gap in the law did not exist. See [tPR's website](#) for more information.

Pensions Ombudsman publishes its first determination in relation to Pensions Liberation

On 16 December 2014, the Pensions Ombudsman published its first determination in relation to pensions liberation, directing the trustees of the liberation scheme in question to repay a transfer value of at least the original amount plus interest.

An active member of the NHS Scotland Pension Scheme opted out of that scheme and transferred the whole of his pension to the Capita Oak Pension Scheme, a scheme that has recently been the subject of extensive media coverage.

A report of the case and other reports of pension liberation made to the Pension Ombudsman can be found on the [Pensions Ombudsman Service website](#).

The Pension Ombudsman has also announced that it will publish a group of cases about people who wanted to transfer out of their scheme but where the transfer was blocked by their pension schemes. It is expected that this list will be published week commencing 5 January 2015.

Pension Schemes Bill and Taxation of Pensions Act

The Pension Schemes Bill 2014/15 is currently making its way through the House of Lords. A second reading took place on 16 December 2014 when there was a general debate on all aspects of the Bill. The Taxation of Pensions Bill was reported in [Bulletin 119](#) and has since been enacted having received Royal Assent on 17 December 2014.

Shared Parental Leave Legislation

The [Shared Parental Leave and Statutory Shared Parental Pay \(Consequential Amendments to Subordinate Legislation\) Order 2014 \(SI 2014/3255\)](#) has been made.

The Statutory Instrument (SI) amends the LGPS regulations as follows:

- Regulation 19 amends the Local Government Pension Scheme (Administration) (Scotland) Regulations 2008, and
- Regulation 31 amends the Local Government Pension Scheme Regulations 2013.

The SI also amends other public service pension schemes including:

- Regulation 22 amends the Teachers' Pensions Regulations 2010

- Regulation 32 amends the Teachers' Pension Schemes Regulations 2014, and
- Regulation 34 amends the Firefighters' Pension Scheme (England) Regulations 2014

Article 1, when read in conjunction with article 37, says that the provisions noted below come into effect on 31 December 2014 for the LGPS and that the remaining provisions come into effect on 5 April 2015:

- (q) article 19(1), (2)(a), (b), (c), (d), (e), (f)(i), (iii), (iv) and (v) and (3);
- (cc) article 31(1), (2)(b), (3)(b) and (4)(b)(ii), (c) and (d);

Both Timeline Regulations and LGPS Regulations websites will be updated to reflect the changes made by [SI 2014/3255](#). In addition documentation (including HR, Payroll Guides and Employee Guides) will be reviewed in January to reflect the amendments made by this legislation. An update on amendments made will be provided in Bulletin 122.

Asset and Liability Partnership between two LGPS funds

Lancashire County Pension Fund and the London Pensions Fund Authority (LPFA) announced in December plans for the development of an Asset and Liability Management (ALM) partnership pooling combined assets of over £10bn with the aim of delivering cost savings and improving performance. The ALM partnership will be overseen by a new entity set up by both Funds and approved by the Financial Conduct Authority. Further information on this announcement can be found on the [LPFA's website](#).

Pensions for Councillors

The LGPC Secretariat want to bring to readers' attention an email which the Local Government Association (LGA) has recently issued to all LGA member council leaders and group political leaders in England about the topic of pensions for councillors.

This email was issued on the back of a number of enquiries from member councils asking if the LGA would consider creating an alternative pension provision for those councillors who no longer have access to the LGPS from 2017. The options being investigated by the LGA are detailed [here](#) and the LGA now wish to seek an indication of the demand should it progress with either option.

Councillors (or their representatives) are asked respond by email to Liam Robson, Pension Analyst (Liam.Robson@local.gov.uk) by 30 January 2015. Respondents are asked to indicate their level of interest should the LGA proceed with either of these options for alternative pension provision for councillors. In their response respondents should indicate the council and councillors they are responding on behalf of.

Public Service Pensions (Record Keeping and Miscellaneous Amendments) Regulations 2014

The Public Service Pensions (Record Keeping and Miscellaneous Amendments) Regulations 2014, SI 2014/3138 issued under the enabling powers of the Pensions Act 1995 and the Public Service Pensions Act 2013 comes into force on 1 April 2015.

These regulations:

- sets out the records that scheme managers of public service pension schemes covered by the Public Service Pensions Act 2013 are required to keep from 1 April 2015, and

- amend regulation 16A of the Occupational Pension Schemes (Scheme Administration) Regulations to remove an exemption to the requirement to report the late payment of contributions for those occupational public service pension schemes covered by the Public Service Pensions Act 2013.

Details of SI 2014/3138 can be found on the [Government's legislation website](#).

State Pension

In April 2015, the basic State Pension will rise by 2.5% in accordance with the triple lock. This will take the weekly payment up to £115.95, an increase of £2.85 per week. In addition the new State Pension (due to come into force from April 2016) will rise to at least £151.25 per week, with the actual amount due to be set in autumn 2015.

DWP publishes factsheets on State Pension

DWP in December 2014 published a number of factsheets containing information and examples to help explain the current and new State Pension schemes to individuals. These can be found on the [Government's website](#).

HMRC Countdown Bulletin

The Christmas edition of the New State Pension Countdown Bulletin is available on the [Government's website](#). It gives current information on the new State Pension, publicises and encourages the use of the Scheme Reconciliation Service for GMPs and highlights the potential consequences that could arise if schemes do not reconcile their GMP records.

HMRC Pension Schemes Newsletter 66

HMRC Pension Schemes Newsletter number 66, which includes information on the Taxation of Pensions Bill (which, on 17 December 2014 received Royal Assent and so became the Taxation of Pensions Act 2014), can now be found on the [Government's website](#).

ONS Pension Trends

On 28 November 2014, the Office for National Statistics (ONS) published Chapter 8 of its Pension Trends report, entitled "Pension contributions". You can find the report on the [ONS website](#).

Bits and Pieces

Circular 287 - Understanding Workshops in 2015

[Circular 287](#) issued in December 2014 contains information on topic specific understanding workshops due to take place in February and March 2015. Two topic specific events, 'The Employer Role' and 'Transfer Values' are being held at various locations. 'The Employer Role' event is designed for employers whilst 'Transfer Values' is aimed at staff from administering authorities, both are for the LGPS in England and Wales only. For more details including locations, dates and how to book a place please read [Circular 287](#).

Legislation

United Kingdom

SI	Reference Title
2014 c30	Taxation of Pensions Act 2014

- 2014/3138 [Public Service Pensions \(Record Keeping and Miscellaneous Amendments\) Regulations 2014](#)
- 2014/3255 [Shared Parental Leave and Statutory Shared Parental Pay \(Consequential Amendments to Subordinate Legislation\) Order 2014](#)

Appendices

- Appendix 1: [LGPS 2013 Valuation Report \(Draft\) December 2014](#)
Appendix 2: [SFIS Pensions Measures Document](#)
Appendix 3: [TUO Business Case](#)

Useful Links

[LGA Pensions page](#)

[LGPS members' website](#)

[LGPS 2014 members' website](#)

[LGPS Advisory Board website](#)

[LGPS 2014 Regulations and Guidance website](#)

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

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

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

[The Timeline Regulations](#)

Pensions Section Contact Details

Jeff Houston (Head of Pensions)

Telephone: 0207 187 7346
Email: jeff.houston@local.gov.uk

Terry Edwards (Senior Pensions Adviser)

Telephone: 01954 232 834
Email: terry.edwards@local.gov.uk

Tim Hazlewood (Pensions Training & Development Manager)

Telephone: 01455 824 850
Email: tim.hazlewood@local.gov.uk

Con Hargrave (Pensions Adviser)

Telephone: 0207 664 3176

Email: cornelius.hargrave@local.gov.uk

Mary Lambe (Pensions Adviser)

Telephone: 0207 187 7374

Email: mary.lambe@local.gov.uk

Liam Robson (Pensions Analyst)

Telephone: 0207 664 3328

Email: liam.robson@local.gov.uk

Elaine English (LGPS Executive Officer)

Telephone: 0207 187 7344

Email: elaine.english@local.gov.uk

Alison Hazlewood (Part-time Administration Assistant - Training & Development)

Email: alison.hazlewood@local.gov.uk

Distribution sheet

Pension managers (internal) of administering authorities
Pension managers (outsourced) and administering authority client managers
Officer advisory group
Local Government Pensions Committee
Trade unions
CLG
COSLA
SPPA
Regional Directors
Private clients

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LGPC
Local Government Group
Local Government House
Smith Square
London, SW1P 3HZ

or email: [Mary Lambe](mailto:Mary.Lambe@lg.gov.uk)
tel: 0207 187 7374