

LGPC Bulletin 239 – June 2023

This bulletin contains updates for all LGPS stakeholders. It includes important articles on the following which need action by administering authorities:

- [SCAPE discount rate and impact to actuarial factors update](#) (England and Wales) – update factors and processes
- [McCloud remedy consultation](#) (Scotland) - review the consultation documents and respond by 31 July 2023
- [SCAPE discount rate and impact to actuarial factors update](#) (Scotland) – update factors and processes
- [Governance manager added to ‘Your LGPS Contacts’](#) - add contact details for your governance manager.
- [Retirements training open for booking](#) (England and Wales) – consider your training needs and discuss with your POG, if appropriate.

If you have any comments or articles for future bulletins, please contact query.lgps@local.gov.uk.

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LGPS England & Wales Scheme Advisory Board (SAB)

Economic Activity of Public Bodies (Overseas Matters) Bill

On 23 June 2023, the Board responded to the recently published Economic Activity of Public Bodies (Overseas Matters) Bill. [See later article](#) for more information on the Bill.

“The Board will consider this Bill, and what briefing it offers to parliamentarians on the questions raised by it, when it meets on 17 July.

However, we would point out that LGPS is a well-funded and well-run scheme. Administering authorities take their statutory and fiduciary duties around the investment of pension funds very seriously. They also take very seriously their duties under the Equality Act to foster good relations between different communities and to eliminate discrimination. As far as the Board is aware, there is no evidence that any LGPS fund has instituted inappropriate politically motivated boycott or divestment policies.”

Cost transparency roadshows

The Board’s secretariat is currently running a series of free in person training sessions on investment cost transparency. These are aimed at local pension board and committee members as well as fund officers.

The sessions will provide:

- an explanation of the purpose and background of SAB’s ground-breaking code of transparency
- a case study from an LGPS fund on how investment cost information has been used
- a troubleshooting session on how to use the online reporting system – for officers only
- a facilitated discussion on the information that fund officers should be receiving and how this information should be reported to pension boards and committees – for officers only.

The first session took place in London on 21 June 2023. Informal feedback was very positive. The Board encourages people to attend.

Five more sessions are planned, and places are still available. You can book online through the [LGA events page](#). Links to the individual sessions are below:

- [11 July 2023](#) – Manchester

- [12 September 2023](#) – Wolverhampton
- [13 September 2023](#) – Leeds
- [21 September 2023](#) – Edinburgh
- [26 September 2023](#) – Cardiff.

Scheme Annual Report 2022

On 26 June 2023, the Board published its [tenth Annual Report](#).

The report provides a single source of information about the status of the LGPS for its members, employers and other stakeholders. Continually improving key information about the Scheme as a whole is one of the top priorities of the Board.

The report combines information supplied in 86 fund annual reports, as at 31st March 2022.

Key highlights for 2022 are:

- total membership of the LGPS increased slightly, growing by 161,871 (2.6 per cent) to 6.39 million members in 2022 from 6.23 million in 2021
- total assets of the LGPS increased to £369 billion (a change of 7.8 per cent), invested in
 - pooled investment vehicles – 67%
 - public equities – 12%
 - bonds – 3%
 - direct property – 3%
 - other asset classes – 15%
- local authority return on investment over 2021/22 was 8.1 per cent. This compares to UK CPI year on year inflation of 8.8 per cent (Sept to Sept)
- the Scheme maintained a positive cash-flow position overall, including investment income
- over 1.95 million pensioners were paid over the year
- life expectancy rebounded to pre-covid levels with an increase of 0.8 years for males and 0.6 years for females (2021 figures versus 2022)
- total management charges increased by £385 million (22.5 per cent) from £1,711 million. This was primarily driven by a £381 million (25.6 per cent) rise in investment management charges, while administration and oversight and governance costs remained broadly stable.

SAB Website

[The SAB's website](#) provides information about the Board's work. Use the links below to find out more about:

- [latest news](#) – including articles on
 - a letter from the Minister on the implementation of climate risk reporting
 - audit issues
 - an update to the employer flexibilities guidance documents
 - [SAB meeting and agenda papers](#)
 - [committee meetings and agenda papers](#)
 - [Responsible Investment Advisory Group meetings and agenda papers.](#)
-

LGPS England & Wales

McCloud remedy consultation

On 28 June 2023, we published our draft response to DLUHC’s consultation and draft regulations on the McCloud remedy. See [bulletins 237 and 238](#) for more information.

You can access the consultation documents and our response on the [Scheme consultations](#) page of www.lgpsregs.org.

SCAPE discount rate and impact on actuarial factors – update

In June 2023, we emailed administering authorities with version 2023-01 of the Government Actuary’s Department (GAD) factor spreadsheet and a covering letter from DLUHC. See [Bulletin 236](#) for information about why the factors have changed.

The new factors are effective from 1 June 2023 and impact the calculations listed below. The June 2023 transitional measures set out when to apply the new factors and / or how to process cases on hold:

- non-club cash equivalent transfer values – new factors in tables x-201 to x-208 and x-219
- club cash equivalent transfer values – new factors in table x-219
- cash equivalent values (CEVs) on divorce for active and deferred members who are under normal pension age – new factors in tables x-201 to x-208 and x-219
- pensioner CEVs on divorce and CEVs on divorce for active and deferred members who are at or over their normal pension age - new factors in tables x-301 to x-304
- pension credits – new factors in tables x-305 to x-309
- pension debits where the debited member retires on ill health – new factors in tables X-314 to x-316.

All remaining factors are extant.

You can find the new factors and the June 2023 transitional measures on the [Actuarial guidance](#) page of www.lgpsregs.org.

Action for administering authorities

Update factors and processes.

LGPS Scotland

McCloud remedy consultation

On 26 June 2023, the Scottish Government published a consultation and draft regulations concerning the McCloud remedy. The consultation closes on 31 July 2023.

The consultation seeks views on proposals to address discrimination found by the courts in the McCloud case. This follows the consultation the Scottish Government ran in 2020.

The Scottish Government is consulting on new approaches in certain areas that reflect responses to the 2020 consultation and more closely align the LGPS to policies adopted by other public service pension schemes. They are seeking views on the following proposals:

- No aggregation requirement: underpin protection will extend to a new pension account that started before 1 April 2022, even if the earlier period of membership is not aggregated, as long as there has not been a disqualifying break.
- Previous membership of another public service pension scheme on or before 31 March 2012: a member will qualify for underpin protection because of earlier membership of another public service pension scheme, even if the pension rights from the other scheme have not been transferred to the LGPS, as long as there has not been a disqualifying break.
- Flexible retirement: a member with underpin protection who takes flexible retirement before 1 April 2022 will also have underpin protection on any benefits built up after flexible retirement and before the end of the underpin period. The consultation also considers how the underpin will operate when a member takes partial flexible retirement.

The consultation covers topics that were not included in the 2020 consultation. These include:

- policies for individuals with excess teacher

- when a member may be paid compensation if they have suffered a loss relating to the discrimination found in the McCloud case or the McCloud remedy
- the interest terms that will apply when payments are made late due to the McCloud discrimination.

We will respond to the consultation in due course and let you know we have done so. You can access the consultation documents on the [Scheme consultations](#) page of www.scotlgpsregs.org.

Action for administering authorities

Review the consultation documents and respond by 31 July 2023.

SCAPE discount rate and impact on actuarial factors – update

On 30 May 2023, Craig Finlay, Policy Officer at the Scottish Public Pensions Agency, emailed administering authorities with version 2023-01 of the Government Actuary's Department (GAD) factor spreadsheet. See [Bulletin 236](#) for information about why the factors have changed.

The new factors are effective from 30 May 2023 and impact the calculations listed below. The May 2023 transitional measures set out when to apply the new factors and / or how to process cases on hold:

- non-club cash equivalent transfer values – new factors in tables x-201 to x-208 and x-219
- cash equivalent values (CEVs) on divorce for active and deferred members who are under normal pension age – new factors in tables x-201 to x-208 and x-219
- pensioner CEVs on divorce and CEVs on divorce for active and deferred members who are at or over their normal pension age - new factors in tables x-301 to x-305
- club transfers out – new critical retirement age factors in x-219
- pension credits – new factors in tables x-306 to x-310
- pension debits where the debited member retires on ill health – new factors in tables x-316 and 318.

All remaining factors are extant.

The new factors and the May 2023 transitional measure are on the [Actuarial guidance page](#) of www.scotlgpsregs.org.

Action for administering authorities

Update factors and processes.

DWP

Report on pension scam regulations published

On 21 June 2023, DWP published a review of the Occupational and Personal Pension Schemes (Conditions for Transfers) Regulations 2021.

DWP agreed to publish the review within 18 months of the regulations being operational. The review considered the following questions:

- are the regulations effective?
- are there any unintended consequences?
- what does the pension fraud landscape look like following the regulations?
- are the red and amber flags still appropriate?

The report concludes that the original policy intent remains appropriate. However, there is concern about applying the regulations, in particular regarding the incentive red flag and overseas investment amber flag. DWP will work with industry and TPR to consider if changes could be made to the regulations to improve the transfer experience, without undermining the policy intent.

You can read the full report on [the relevant page of Gov.uk](#).

HMRC

Consultation on second set of rectification regulations

On 19 June 2023, we published our response to HMRC's consultation on The Public Service Pension Schemes (Rectification of Unlawful Discrimination) (Tax) (No.2) Regulations 2023.

In the response, we said that the regulations do not deal with tax issues in relation to teachers' excess service.

HMRC consulted on the regulations between 22 May 2023 and 19 June 2023. We covered the consultation in [Bulletin 238](#). On 26 June 2023, HMRC published [guidance on the draft regulations](#).

You can access the consultation documents and our response on the non-scheme consultations pages of www.lgpsregs.org and www.scotlgpsregs.org.

Pension schemes newsletter 150

On 31 May 2023, HMRC published [pension schemes newsletter 150](#). The newsletter includes information on the Managing Pension Schemes service.

Pension schemes newsletter 151

On 30 June 2023, HMRC published [pension schemes newsletter 151](#). The newsletter confirms that the annual allowance calculator can now be used for the 2023/24 tax year. The newsletter also includes information on the Managing Pension Schemes service.

Remedy newsletter – May 2023

On 12 June 2023, Steven Moseley emailed administering authorities letting them know about clarification we have received regarding the following article in [Remedy newsletter May 2023](#):

“HMRC processes

We are currently developing the processes that will be needed to support the public service pensions remedy. As part of this work, we will be providing a single point of contact for each public service organisation, with the aim being to work together on how the processes will impact you and the day to day running of remedy.

Email us at publicservicepensionsremedy@hmrc.gov.uk with details of a named contact within your organisation that we can use to set up some initial meetings.”

We asked whether the named contact should be at local or national level.

HMRC confirmed they would like each administering authority to provide a named contact.

Action for administering authorities

Provide a named contact to HMRC for your administering authority.

Pensions dashboards (‘dashboards’)

DWP push back dashboard deadline

On 8 June 2023, Laura Trott, Parliamentary Under Secretary of State for Pensions, published a [written ministerial statement](#) giving an update on dashboards.

The statement confirms the Department for Work and Pensions (DWP) has laid the draft [Pension Dashboards \(Amendment\) Regulations 2023](#) before each House of

Parliament for approval. Neither house has set a date to debate and approve the regulations. The regulations will apply to England, Scotland and Wales.

The draft regulations remove the phased staging timeline, replacing it with a single connection deadline of 31 October 2026. The regulations will allow the DWP and the Money and Pensions Service (MaPS) to issue guidance setting out a staged connection timeline for individual schemes, to which administering authorities should have regard. MaPS will consult the industry on establishing the timeline.

PASA publishes dashboards value data guidance

On 8 June 2023, the Pensions Administration Standards Association (PASA) published [value data guidance](#).

The guidance provides pension schemes with ‘good practice’ approaches to providing value data to dashboards. It is designed for use by both defined benefit and defined contribution schemes and covers twenty topics. It includes possible approaches for dealing with issues such as late retirements, underpins, partial retirements and split normal retirement ages.

The LGPC secretariat contributed to this guidance. We ensured there are specific recommendations for public service pension schemes which we hope will help administering authorities. Further guidance is expected over the coming months.

The Pensions Regulator (TPR) encourages administering authorities to read and consider the guidance to provide a consistent approach across schemes.

PDP latest news

In June 2023, the Pensions Dashboards Programme (PDP) published its [Latest news on dashboards](#). There are articles on:

- DWP’s written ministerial statement on pensions dashboards connection times, confirming there will be an update before parliamentary recess in July – additional guidance will be published in due course
- frequently asked questions on the new approach to connection.

TPR dashboard blog

On 14 June 2023, TPR published [a blog ‘Make time to get your data dashboard-ready’](#).

The blog encourages pension schemes to continue working on their data to ensure they are ready for dashboards. It also sets out what schemes should be considering as part of their preparations.

TPR responds to dashboard delay

TPR has amended its [dashboard guidance](#) following DWP's [written ministerial statement](#) on 8 June 2023.

TPR expects administering authorities to continue to prepare for dashboards. Administering authorities should continue engaging with parties who are supporting them with their dashboard duties. This may include third-party administrators (if appropriate), software/ISP providers, employers, AVC providers.

They should:

- assess the potential impact of these changes on their fund and to agree a practical delivery plan
- continue activity on getting to grips with members' data, and
- avoid competing demands on capacity and other resources.

These expectations are reinforced in [TPR's new dashboards content toolkit](#) published on 14 June 2023. The toolkit contains key messages for administering authorities.

TPO

TPO expands network of volunteers

The Pensions Ombudsman (TPO) is expanding its network of volunteer advisers. It currently has a network of around 200 pension professionals, who in 2022 helped to close 1,390 cases.

If you are interested you can [apply to be a volunteer](#), or email TPO's Network Manager Paul Day at paul.day@pensions-ombudsman.org.uk. For more information, see the [press release](#).

TPR

Blog on protecting savers from economic volatility

On 6 June 2023, the Pensions Regulator (TPR) published [a blog on protecting savers from economic volatility](#). Although there are signs of recovery from some financial markets, TPR reminds trustees to stay focussed to protect savers.

The impact on defined benefit schemes appears to have settled, though trustees must remain vigilant. TPR reminds trustees to continue to act on their guidance on managing risks in liability-driven investments.

Other news and updates

Economic Activity of Public Bodies (Overseas Matters) Bill

On 19 June 2023, the UK Government introduced into Parliament the [Economic Activity of Public Bodies \(Overseas Matters\) Bill](#).

The Bill aims to prevent public bodies from being influenced by political or moral disapproval of foreign states when taking certain economic decisions, subject to certain exceptions. The Bill will extend to LGPS investment decisions. The Pensions Regulator will be given power to enforce the ban on LGPS administering authorities.

The Bill will apply to England, Northern Ireland, Scotland and Wales and is scheduled for a second reading on 3 July 2023.

LGPC minutes published

On 28 June 2023, the draft minutes of the LGPC meeting held on 22 May 2023 were published. The minutes will be agreed at the next meeting. Topics discussed included:

- unpaid subscriptions
- LGPC budget
- regulatory updates
- SAB update
- training and conference update
- moving to three meetings a year, instead of four.

The minutes can be found on the LGPC minutes page of www.lgpsregs.org and www.scotlgpsregs.org.

Governance manager added to 'Your LGPS Contacts'

We have recently updated the '[Your LGPS Contacts](#)' system. The update allows administering authorities to add a contact for their governance manager. This is held under political contacts.

Administering authorities are responsible for keeping their details on the system up to date.

Action for administering authorities

Please add contact details for your governance manager.

Also review your other contact details to make sure they are up to date.

National LGPS Technical Group minutes published

On 20 June 2023, the minutes of the National LGPS Technical Group meeting held on 9 June 2023 were published. Topics discussed included:

- dashboards - including AVCs and dashboards
- McCloud remedy
- transfer out process where a member holds multiple records
- additional voluntary contributions.

The next meeting will be held on 29 September 2023.

The minutes can be found on the Technical group pages of www.lgpsregs.org and www.scotlgpsregs.org.

Training

Apprenticeships and qualifications survey

Thank you to those of you that completed the apprenticeships and qualifications survey. We received 45 responses representing 61 administering authorities.

39 responses were from in house administrators, 3 from shared service providers and 3 from third party administrators.

Summary of results:

- 55 per cent of respondents currently use apprenticeships within the pension administrations section.
- Most respondents currently using apprenticeships offer business administration apprenticeships. Only four respondents use, or have used, the workplace pensions (administrator) apprenticeship.
- 58 per cent of respondents were not aware of the workplace pensions (administrator) apprenticeship.
- 67 per cent of respondents currently offer external pension administration qualifications to employees. These external qualifications are provided by either The Pensions Management Institute (PMI) or The Chartered Institute of Payroll Professionals (CIPP).
- Common issues with the qualifications currently available are lack of tutors, too much payroll focus, lack of LGPS specific content and concern about the long-term future of the qualifications.
- 90 per cent of respondents would like the LGA to investigate the feasibility of providing or contributing to a formal LGPS qualification.

- 71 per cent of respondents would like the LGA to investigate adapting apprenticeships to include LGPS qualifications.

As a result of the survey, we have started discussions with relevant organisations looking at the feasibility of both apprenticeships and qualifications. We will provide further updates as this develops.

Fundamentals training 2023

Our Fundamentals training for 2023 is now open for booking.

Fundamentals is a three-day training course predominately aimed at elected members and others who attend pension committees and local pension boards. Past delegates have also included trade union and employer representatives, and officers who support committees and boards. The course provides a scheme overview and covers current issues in relation to administration, investments and governance of the LGPS. All sessions are delivered by experts in their field.

See the [course programme](#) for full details – the timings shown only apply to the in person sessions. We are running the in person training in two locations - London and Manchester, and online.

We have listened to feedback and will be delivering each day of the online sessions over two days. You only need to complete one booking per day – this will automatically book you on both of the half days. It is not possible to book for a half day. The online sessions will be delivered using Zoom.

Attending all three days will help delegates meet the relevant requirement for knowledge, skills and understanding either required in statute or encouraged by relevant guidance.

Cost

In person - £280 plus VAT per session. The price is inclusive of lunch and refreshments.

Online - £240 plus VAT per session.

We recommend early booking as places are limited. You can book online through the [LGA events page](#). We are unable to take manual bookings. Please find links to the individual sessions below.

[Day 1 Manchester, 5 October 2023](#) Piccadilly Hotel

[Day 1 London, 12 October 2023](#) LGA offices

[Day 1 online, 19/26 October 2023](#)

[Day 2 London, 2 November 2023](#) LGA offices

[Day 2 Manchester, 8 November 2023](#) Piccadilly Hotel

[Day 2 online, 16/23 November 2023](#)

[Day 3 London, 5 December 2023](#) LGA offices

[Day 3 Manchester, 13 December 2023](#) Piccadilly Hotel

[Day 3 online, 11/19 December 2023](#) – online.

Retirements training open for booking

The retirements training course (LGPS England and Wales) is now open for booking. We will initially run four online days and one face to face day in London. You can view the programme and book using the links below.

[Online - 3 October 2023](#)

[Online - 11 October 2023](#)

[Online - 19 October 2023](#)

[London - 24 October 2023](#) LGA offices

[Online - 31 October 2023](#)

Bookings are on a first come, first served basis. For fairness, each course is capped at five delegates per organisation. Cost is £240 (plus VAT) per person for online training and £280 (plus VAT) for face to face training.

Please email elaine.english@local.gov.uk if you are not able to secure a place on the online course. We will consider running additional online training depending on demand. You can also commission face to face and online training for your region – see below.

Commissioning retirements training

In [Bulletin 234](#) we informed you that we would only arrange regional face to face training where it is commissioned by pension officer groups (POGs) or individual administering authorities. We are also happy to consider requests for online training in this way.

If you would like to commission training in your region you should discuss this with your POG. You will need to decide:

- whether you want the training to be delivered online or face to face
- the location, if face to face
- whether the group will arrange the venue and catering or if you would like the LGA to do this
- how many delegates will attend.

The daily costs are as follows:

- where the group organises the venue and catering: £3,640 plus VAT
- where we provide the venue and catering: £4,200 plus VAT
- online event: £3,360 plus VAT.

Pension officer groups wishing to make a request should email elaine.english@local.gov.uk. We cannot guarantee that we can cater for all requests; but we will do our best to meet demand.

Action for administering authorities

Discuss your training requirement with your POG and contact Elaine English with any requests.

Wider landscape

McCloud – unions granted right to appeal cost cap mechanism

The Court of Appeal has granted unions permission to appeal against the recent High Court judgment over the government's proposed method of meeting the cost of implementing the McCloud remedy in public sector schemes. See [Bulletin 236](#) for more information.

Teachers' Pension Scheme grant guidance updated

On 8 June 2023, the Government updated its [guidance on teachers' employer contribution pension grants](#). The guidance covers the grant for the financial year 2023 to 2024.

Voluntary NI contributions deadline extended

In a [written ministerial statement](#) published on 12 June 2023, the Government announced it was extending the deadline to pay voluntary National Insurance (NI) contributions from 31 July 2023 to 5 April 2025. This applies for tax years 2006/07 to 2017/18.

Paying voluntary NI contributions enables individuals to fill gaps in their NI record to boost their State Pension.

Useful links

[LGPS member website \(England and Wales\)](#)

[LGPS member website \(Scotland\)](#)

[LGPS Advisory Board website \(England and Wales\)](#)

[LGPS Advisory Board website \(Scotland\)](#)

[LGPS Regulations and Guidance website \(England and Wales\)](#)

[LGPS Regulations and Guidance website \(Scotland\)](#)

[Public Sector Transfer Club](#)

[Recognised Overseas Pension Schemes](#) that have told HMRC that they meet the conditions to be a ROPS and have asked to be included on the list.

LGPS pensions team

Raising a query

If you have a technical query, please email query.lgps@local.gov.uk and one of the team's LGPS pension advisers will get back to you. To avoid delays in receiving a response, please do not email advisers directly.

Team contacts

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Further information

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