



## LGPC Bulletin 245 – December 2023

This bulletin contains updates for all LGPS stakeholders. It includes important articles on:

- [Annual report 2022/23](#) (England and Wales) - reminder to send the 2022/23 annual report to the SAB secretariat
- [SAB levy 2023/24](#) (England and Wales) - send invoice information to the SAB Secretariat
- [Teachers’ excess service – TPS communications](#) (England and Wales) - if you did not receive the email or if you would like to change the named contact, please email Rachel Abbey
- [Tell Us Once \(TUO\)](#) – housekeeping and compliance duties
- [Training programme 2024](#) (England and Wales) - share information about the employer role training with Scheme employers

which need action by certain stakeholders.

If you have any comments or articles for future bulletins, please contact [query.lgps@local.gov.uk](mailto:query.lgps@local.gov.uk).

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## LGPS England & Wales Scheme Advisory Board (SAB)

### Annual report 2022/23 – reminder to send to SAB secretariat

Administering authorities are reminded to send a copy of their final (audited) or draft (unaudited) annual report for 2022/23 to the [SAB secretariat](#) if they have not already done so.

The SAB secretariat thanks authorities who have already sent their reports. There are just 14 authorities who have not yet done so, and whose report the secretariat has not found on the authority's website.

If your authority is not able to publish their report at this time, please let the SAB secretariat know.

#### Action for administering authorities

If you have not already done so, send your 2022/23 annual report to the SAB secretariat.

### Levy 2023/24 – request for invoice information

On 17 November 2023, the SAB secretariat emailed administering authorities in England and Wales to request information it needs to issue invoices for the 2023/24 statutory SAB levy. A reminder was also sent this week.

Please submit this information by 22 December 2023 using the Microsoft Form link sent in the email. This will help with collating the data for invoicing efficiently.

The SAB secretariat uses the levy to fund the Board and committee workstreams.

If you have any questions, please email the [SAB secretariat](#).

#### Action for administering authorities

Provide your invoicing information to the SAB secretariat by 22 December 2023.

### SAB issues statement on surpluses

The Board issued a [statement on surpluses](#) on 20 December 2023.

The statement was drafted with the input from members of the working group on surpluses. The Board is grateful for their time and support.

## **SAB commissions report on the LGPS and Sharia law**

In 2022, the Board received [legal advice from Lydia Seymour](#) (Counsel) on members opting out of the LGPS on the basis of their (principally Islamic) religious belief, and whether this might constitute unlawful discrimination. In order to give a definitive opinion, Counsel advised that she needed to understand better the basis of those beliefs and the extent to which they would be broadly shared across the Muslim community.

The Board commissioned [Mufti Faraz Adam](#) of Amanah Associates, an Islamic finance expert, to produce a report on Sharia law and the LGPS. The aim being to address any possible legal risk for scheme employers and to ensure the scheme is as inclusive as possible. The Board secretariat recently received the report and thanks Mufti Faraz Adam for providing a comprehensive and considered opinion.

The Board will now go back to Counsel for a follow-up opinion and will consider this advice alongside the full report, which is to be published in the new year.

## **Review of 2023**

The SAB secretariat team has had another busy year and thanks the Board, committees and workstream volunteers for their time and valuable input.

The workplans for the three committees have grown and evolved over the year, with each committee reporting progress on their various workplan topics.

Some of the highlights were:

- the cross-pool workstream considering what can be done on climate risk reporting
- establishing working groups to tackle the gender pensions gap and the impact of fund surpluses
- commissioning a report into Sharia law and the LGPS
- volunteers sharing their views on the future of the SAB Code of Transparency compliance system in country-wide roadshows
- many volunteers helping to shape the Board's response to the Government's investment consultation.

The Compliance and Reporting Committee (CRC) made progress in its five workstreams. It is on track to issue new annual report guidance and produce a factsheet to help with the audit process in early 2024. Next, the CRC will work with DLUHC to implement the good governance recommendations, consider what is needed to help administering authorities meet the knowledge and skill requirements for pensions committee and board members and refresh the current funding strategy statement guidance. 2024 is set to be another busy year for the Board!

## 2023 SAB survey respondents

The Board thanks all fund officers, pool representatives, pension committee members and pension board members who have responded to surveys this year.

The Board ran surveys on knowledge and skills in the LGPS and on climate risk reporting readiness.

The Board remains committed to providing a comprehensive service to administering authorities and the survey responses have proved highly informative and useful.

## Website

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

- [latest news](#)
- [SAB meeting and agenda papers](#)
- [committee meetings and agenda papers](#)
- [Responsible Investment Advisory Group meetings and agenda papers.](#)

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## LGPS England and Wales

### Teachers' excess service – TPS communications

The Teachers' Pension Scheme (TPS) contacted administering authorities in England and Wales about teachers with excess service in early December 2023.

TPS used contact email addresses that were provided to them some months ago.

### Action for administering authorities

If you did not receive the email or if you would like to change the named contact at your administering authority for the excess teacher service project, please email [rachel.abbey@local.gov.uk](mailto:rachel.abbey@local.gov.uk) with your chosen contact details.

The December email confirms that the TPS will be contacting employers between January and July 2024. This will be done by region:

Month	Region
January 2024	South West
February 2024	London
March 2024	South East

Month	Region
April 2024	East of England
May 2024	West Midlands and Wales
June 2024	Yorkshire, the Humber and East Midlands
July 2024	North West and North East

TPS will let each administering authority know which employers have been contacted. It is important to check that every employer has been assigned to the correct administering authority.

TPS has also published a webpage that sets out the [process for managing excess service](#).

## LGPS Scotland

### Scheme Advisory Board meeting of 6 September 2023

The Scheme Advisory Board (SAB) published [the minutes of its meeting of 6 September 2023](#).

At the meeting, the Board received a presentation from GAD on the 2020 cost control valuation and an update from the Scottish Public Pensions Agency.

### SAB November 2023 bulletin

The SAB has published its [November 2023 bulletin](#). It provides a summary of its meeting held on 29 November 2023. The meeting covered:

- GAD report on membership data
- Economic Activity of Public Bodies (Overseas Matters) Bill
- investment changes in LGPS England and Wales
- the Scottish Government's plans to revise the exit credit rules
- SAB member training
- survey on good governance standards
- cost cap working group
- fee transparency system.

## HMRC

### Lifetime allowance guidance newsletter – December 2023

HMRC has published the [Lifetime allowance guidance newsletter – December 2023](#).

The Government is legislating through the [Finance Bill 2023/24](#) to fully abolish the lifetime allowance from 6 April 2024 and put in place new rules to determine the tax treatment of pension lump sums.

The newsletter gives information to support pension schemes to understand the changes. It covers:

- the changes to certain lump sums
- the impact on lifetime allowance protections
- changes to reporting and disclosure
- the transitional arrangements.

HMRC wants to help pension schemes get ready for the changes and is keen to hear from them. The newsletter invites schemes to share their views on what topics they would like to see covered in future communications and whether they would find it useful to have more working groups to discuss the detail.

We are working with Aon to produce guidance for administering authorities on the changes. This will include a template declaration form.

## **Newsletter 154**

HMRC published [Pension schemes newsletter 154](#) on 30 November 2023. It covers:

- the Government's plan to fully abolish the lifetime allowance (LTA) from 6 April 2024.
- a request for schemes to remind members who have exceeded the annual allowance for tax year 2022/23 and do not have sufficient unused annual allowance to declare this on their self-assessment tax return, even if the scheme is going to pay the tax charge
- how to pay pension scheme charges when the scheme does not have a specific charge reference to make payment against.

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## **Pensions dashboards**

### **Blog on recent queries**

On 30 November 2023, the Pensions Dashboards Programme (PDP) published a [blog covering the following recent queries they have received](#):

- When do PDP expect to publish dashboard standards?
- What are the different types of testing?
- When will the dashboards available point be?



## **PASA dashboard guidance**

The Pensions Administrations Standards Association (PASA) has published [Pensions Dashboards Connection Ready Guidance](#) and a [‘Call to Action’](#).

The Connection Ready Guidance explains what being ‘connection ready’ means and what a typical scheme plan could look like. It covers five main areas: governance, matching, value data, technology and administration. For each area, it describes the key activities, how to do them, why they matter and how to show that they have been done.

The Call to Action lists the top five actions that schemes need to take now to prepare for dashboards.

PASA will release further supporting materials in the next few months, such as practical tips for certain connection ready activities, checklist of key actions and outlines of connection ready decisions.

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## **TPO**

### **Annual report 2022/23**

The Pensions Ombudsman (TPO) has published [its annual report and accounts for 2022/23](#).

The report includes statistics on TPO’s caseload and performance for the year.

### **Response to Court of Appeal ruling**

TPO has [expressed its disappointment about the recent Court of Appeal ruling](#) that it is not a competent court for enforcing a dispute about a monetary obligation under section 91(6) of the Pensions Act 1995. You can read more about the case in [Bulletin 244](#).

The ruling means that a TPO decision to allow recoupment / recovery from a pension is not enough to enforce it. The scheme also needs an order from a County Court.

The Department for Work and Pensions is supporting legislative changes to formally empower TPO to bring these disputes to an end without needing a County Court Order.

In the meantime, TPO has been working with stakeholders across the sector to review the management of such disputes to minimise the additional time and cost that has been added to the process. It has also published [a recovery in](#)

[overpayment cases factsheet](#) to provide guidance to help schemes manage these disputes.

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## TPR

### **Cyber security guidance**

The Pensions Regulator (TPR) has revised its [cyber security guidance](#).

The guidance helps trustees and pension scheme managers meet their duties to assess the risk, ensure controls are in place, and respond to incidents.

For the first time, the guidance asks pension schemes to report any significant cyber-related incidents to TPR on a voluntary basis as soon as is reasonably practicable. This will help TPR build a better picture of the cyber risk facing the industry and its members.

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## Other news and updates

### **Daniella Howell joins the LGA pensions team**

Daniella Howell joined the pensions team on 18 December 2023 as a programme support officer. She will be providing administrative support to the team.

### **National LGPS Frameworks – December 2023 Bulletin**

The National LGPS Frameworks has published its [December 2023 Bulletin](#). The bulletin:

- gives an update on two new frameworks launching in 2024 for integrated service providers (ISP) and member data services, and for additional voluntary contribution services
- confirms the procurement process will start in 2024 to replace the existing frameworks for pension administration software and actuarial, benefits and governance consultancy services (both of which expire in 2025)
- confirms the existing framework for administration software has been updated to include ISP provision
- invites administering authorities and LGPS pools to volunteer as founders for future frameworks
- requests feedback on the need for a transition management framework (the previous one closed in 2022)
- gives an update on their plans to launch a new website in the first quarter of 2024.

For more information, visit [the National LGPS Frameworks website](#).

## Technical Group minutes

We have published the minutes of the National LGPS Technical Group meeting on 8 December 2023.

The meeting covered:

- updates from the Department for Levelling Up, Housing and Communities, Scottish Public Pensions Agency and the Scheme Advisory Board (England and Wales)
- a presentation on dashboards by representatives from the Pensions Regulator and the Pensions Dashboards Programme
- dashboards, McCloud and transfers out.

You can read the minutes on the:

- [Technical Group minutes](#) page of [www.lgpsregs.org](http://www.lgpsregs.org)
- [Technical Group minutes](#) page of [www.scotlgpsregs.org](http://www.scotlgpsregs.org).

## Tell Us Once (TUO) – housekeeping and compliance duties

Your authority will have nominated certain employees to access Tell Us Once death notifications. They access notifications via their Employee Authentication Service (EAS) account. It is important these accounts are kept up to date and compliant.

DWP Security and EAS System Owners require that all EAS accounts are compliant in the areas listed below - this is in line with Cabinet Office mandated guidance, to enable continued access to the system.

- **address** – first line of the users' address and postcode needs to be verified and recorded
- **baseline personnel security standards dates** – you should ensure dates are verified and evidence retained. If your authority is ever chosen for an audit, auditors will ask to see evidence / justification for all four dates on each EAS account:
  - **identity** – the date your HR department completed the identity check
  - **nationality/immigration** – the date your HR department completed the nationality/immigration checks
  - **employment** – the date your HR department completed the employment history check
  - **criminal record** – the date security checks were carried out, date on the certificate of a DBS (basic check) or Disclosure Scotland

- **roles and responsibilities** – these need to meet the business requirements of the end users
- **EAS admin roles** – minimum requirement of two organisational administrators where possible.

Thank you for your continued help and support.

If you have any questions, please contact your TUO Relationship Manager:  
[emma.moralee2@dpw.gov.uk](mailto:emma.moralee2@dpw.gov.uk) / [tellusonce.relationshipmanagement@dpw.gov.uk](mailto:tellusonce.relationshipmanagement@dpw.gov.uk).

### **Action for administering authorities**

Ensure your employees' EAS accounts are compliant.

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## **Training**

### **2024 LGPS Governance Conference**

Booking is still open to attend the LGPS Governance Conference 2024 virtually.

The conference will take place on 18 and 19 January 2024 at the Principal Hotel in York.

The conference is aimed at councillors and others who attend pension committees/panels and local pension boards. Past delegates include trade union and employer representatives as well as officers who attend and support committees.

We have sold out of in person places. You can still book to attend virtually up to 11 January 2024. The cost for online attendance is £400 plus VAT.

You can book and view the programme using the link below.

- [book to attend virtually](#).

Alternatively, you can view the programme and book via the [conference flyer](#). The booking page for all LGA events is [www.local.gov.uk/events](http://www.local.gov.uk/events).

### **Training programme 2024**

All 2024 training events are available to book via the [LGA events website](#). The link for each course contains the course programme, pricing and booking link.

Bookings are on a first come, first served basis. For fairness, each topic is capped at five delegates per organisation.

If you are unable to book a place on a course, or would like more than five places, email [training.lgps@local.gov.uk](mailto:training.lgps@local.gov.uk) with details of the course you would like to attend. Include how many places you require and the format - online or in person. We will keep a waiting list and will consider running additional training if the demand is high enough.

#### **Transfer training (England and Wales)**

- [10 April 2024 – online](#) (fully booked)
- [17 April 2024 – online](#) (fully booked)
- [23 April 2024 – London](#)
- [1 May 2024 – online](#) (fully booked)
- [15 May 2024 – online](#) (fully booked)

#### **Aggregation training (England and Wales)**

- [4 June 2024 – online](#) (fully booked)
- [18 June 2024 – London](#)
- [2 July 2024 – online](#) (fully booked)
- [18 July 2024 – online](#)
- [1 August 2024 – online](#)

#### **Survivor benefits training (England and Wales)**

- [16 October 2024 – online](#) (fully booked)
- [23 October 2024 – online](#) (fully booked)
- [30 October 2024 – London](#)
- [6 November 2024 – online](#)
- [13 November 2024 – online](#)

#### **Employer role training (England and Wales)**

- [16 April 2024 – online](#)
- [22 April 2024 – online](#)
- [2 May 2024 – online](#)
- [14 May 2024 – online](#)
- [13 August 2024 – London](#)
- [29 August 2024 – online](#)
- [1 October 2024 – online](#)
- [7 November – online](#)
- [6 December – online](#)

#### **Insight (England and Wales)**

- [19 – 23 February 2024 – online](#)

- [20 – 23 May 2024 – York residential](#)
- [22 – 26 July 2024 – online](#)
- [23 – 26 September 2024 – Bournemouth residential](#)

### **Action for administering authorities**

Share information about the employer role training with your Scheme employers.

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## **Legislation**

### **Statutory instruments**

[The Pensions Dashboards \(Prohibition of Indemnification\) Act 2023 \(Commencement\) Regulations 2023](#) [SI 2023/1414]

### **Northern Ireland statutory rules**

[The Pensions Dashboards \(No. 2\) Regulations \(Northern Ireland\) 2023](#) [SR 2023/209]

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## **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.

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## LGPS pensions section

### Raising a query

If you have a technical query, please email [query.lgps@local.gov.uk](mailto: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.

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