

# **APPENDIX 7**

## **SUPPORTING DOCUMENTATION**



Throughout the handbook many references are made to Scheme Regulations, Pension Fund Policies, Scheme Publications and other documents that form the basis of how the LGPS should be governed and administered. Listed below are all of those documents which when brought together provide a library of important documents that should be used as reference documents by members of the '3 Committees'.

Copies of these documents are retained by the Pension Fund and can be viewed at any time during normal office hours. This library of documents can also be made available at all meetings of the '3 Committees' upon request. Alternatively members of the '3 Committees' may wish to print copies of those documents that they feel are of most significance to them for future reference and research but all documents can be viewed at the Pension Board section of the Berkshire Pension Fund website. Links are also provided throughout the handbook.

## **SECTION 1 – REGULATIONS**

- 1 [Public Service Pensions Act 2013 \(Chapter 25\)](#)<sup>1</sup>
- 2 [The Local Government Pension Scheme Regulations 2013 \(SI 2013/2356\)](#)<sup>2</sup>
- 3 [The Local Government Pension Scheme \(Transitional Provisions, Savings and Amendment\) Regulations 2014 \(SI 2014/525\)](#)<sup>3</sup>
- 4 [The Local Government Pension Scheme \(Amendment\)\(Governance\) Regulations 2015 \(SI 2015/57\)](#)<sup>4</sup>
- 5 [The Local Government Pension Scheme \(Amendment\) Regulations 2015 \(SI 2015/755\)](#)<sup>5</sup>
- 6 [The Local Government Pension Scheme \(Management and Investment of Funds\) Regulations 2009 \(SI 2009/3093\)](#)<sup>6</sup>
- 7 [The Local Government Pension Scheme \(Management and Investment of Funds\) \(Amendment\) Regulations 2013 \(SI 2013/410\)](#)<sup>7</sup>
- 8 [The Public Service Pensions \(Record Keeping and Miscellaneous Amendments\) Regulations 2014 \(SI 2014/3138\)](#)<sup>8</sup>
- 9 [The Occupational and Personal Pension Schemes \(Disclosure of Information\) Regulations 2013 \(SI 2013/2734\)](#)<sup>9</sup>
- 10 [The Occupational Pension Schemes \(Miscellaneous Amendments\) Regulations 2000 \(SI 2000/679\)](#)<sup>10</sup>
- 11 [Finance Act 2004, Part 4 \(Pension Schemes etc.\)](#)<sup>11</sup>

## **SECTION 2 – THE PENSIONS REGULATOR**

- 1 [Code of Practice No. 14 – Governance and Administration of Public Service Pension Schemes](#)<sup>12</sup>
- 2 [The Essential Guide to the Public Service Code](#)<sup>13</sup>
- 3 [Regulatory Strategy – Public Service Pension Schemes](#)<sup>14</sup>

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<sup>1</sup> <http://www.legislation.gov.uk/ukpga/2013/25/contents>

<sup>2</sup> <http://www.legislation.gov.uk/uksi/2013/2356/contents/made>

<sup>3</sup> <http://www.legislation.gov.uk/uksi/2014/525/contents/made>

<sup>4</sup> <http://www.legislation.gov.uk/uksi/2015/57/contents/made>

<sup>5</sup> <http://www.legislation.gov.uk/uksi/2015/755/contents/made>

<sup>6</sup> <http://www.legislation.gov.uk/uksi/2009/3093/contents/made>

<sup>7</sup> <http://www.legislation.gov.uk/uksi/2013/410/contents/made>

<sup>8</sup> <http://www.legislation.gov.uk/uksi/2014/3138/contents/made>

<sup>9</sup> <http://www.legislation.gov.uk/uksi/2013/2734/contents>

<sup>10</sup> <http://www.legislation.gov.uk/uksi/2000/679/contents/made>

<sup>11</sup> <http://www.legislation.gov.uk/ukpga/2004/12/part/4>

<sup>12</sup> <http://www.thepensionsregulator.gov.uk/codes/code-governance-administration-public-service-pension-schemes.aspx>

<sup>13</sup> <http://www.thepensionsregulator.gov.uk/docs/essential-guide-public-service-code.pdf>

- 4 [Public Service Toolkit](#)<sup>15</sup>
- 5 [A Quick Guide to Public Service Pension Boards](#)<sup>16</sup>
- 6 [A Quick Guide for Public Service Pension Board Members](#)<sup>17</sup>

### **SECTION 3 – PENSION FUND POLICIES**

- 1 Business Continuity Plan
- 2 [Business Plan](#)<sup>18</sup>
- 3 [Cash Management Policy](#)<sup>19</sup>
- 4 [External Fund Managers Due Diligence Policy](#)<sup>20</sup>
- 5 [Funding Strategy Statement](#)
- 6 [Governance Compliance Statement](#)<sup>21</sup>
- 7 [Investment Philosophy](#)<sup>22</sup>
- 8 [Managing Risks](#)<sup>23</sup>
- 9 [Pension Administration Service Level Agreement](#)<sup>24</sup>
- 10 [Pension Administration Strategy](#)<sup>25</sup>
- 11 [Reporting Breaches of the Law](#)<sup>26</sup>
- 12 [Service Level Agreement between the Administering Authority and the Pension Administration Team](#)<sup>27</sup>
- 13 [Statement of Investment Principles](#)<sup>28</sup>
- 14 [Statement of Policy Concerning Communications](#)<sup>29</sup>

### **SECTION 4 – PENSION FUND SCHEME PUBLICATIONS**

#### **Part 1 - Scheme member documents**

- 1 [A guide for new employees](#)<sup>30</sup>
- 2 [A guide for members with both pre and post 1 April 2014 membership](#)<sup>31</sup>
- 3 [Absence due to trade dispute](#)<sup>32</sup>
- 4 [Civil Partnerships and your pension](#)<sup>33</sup>
- 5 [Cohabiting partner's pension](#)<sup>34</sup>
- 6 [Expression of wish for payment of death grant](#)<sup>35</sup>

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<sup>14</sup> <http://www.thepensionsregulator.gov.uk/docs/regulatory-strategy-public-service-pension-schemes.pdf>

<sup>15</sup> <https://trusteetoolkit.thepensionsregulator.gov.uk/>

<sup>16</sup> <http://www.thepensionsregulator.gov.uk/docs/quick-guide-public-service-pension-boards.pdf>

<sup>17</sup> <http://www.thepensionsregulator.gov.uk/docs/quick-guide-public-service-pension-board-members.pdf>

<sup>18</sup> [http://www.berkshirepensions.org.uk/bpf/downloads/download/1/pension\\_fund\\_policies](http://www.berkshirepensions.org.uk/bpf/downloads/download/1/pension_fund_policies)

<sup>19</sup> [http://www.berkshirepensions.org.uk/bpf/downloads/download/1/pension\\_fund\\_policies](http://www.berkshirepensions.org.uk/bpf/downloads/download/1/pension_fund_policies)

<sup>20</sup> [http://www.berkshirepensions.org.uk/bpf/downloads/download/1/pension\\_fund\\_policies](http://www.berkshirepensions.org.uk/bpf/downloads/download/1/pension_fund_policies)

<sup>21</sup> [http://www.berkshirepensions.org.uk/bpf/downloads/download/1/pension\\_fund\\_policies](http://www.berkshirepensions.org.uk/bpf/downloads/download/1/pension_fund_policies)

<sup>22</sup> [http://www.berkshirepensions.org.uk/bpf/downloads/download/1/pension\\_fund\\_policies](http://www.berkshirepensions.org.uk/bpf/downloads/download/1/pension_fund_policies)

<sup>23</sup> [http://www.berkshirepensions.org.uk/bpf/info/4/pension\\_board](http://www.berkshirepensions.org.uk/bpf/info/4/pension_board)

<sup>24</sup> [http://www.berkshirepensions.org.uk/bpf/downloads/download/1/pension\\_fund\\_policies](http://www.berkshirepensions.org.uk/bpf/downloads/download/1/pension_fund_policies)

<sup>25</sup> [http://www.berkshirepensions.org.uk/bpf/downloads/download/1/pension\\_fund\\_policies](http://www.berkshirepensions.org.uk/bpf/downloads/download/1/pension_fund_policies)

<sup>26</sup> [http://www.berkshirepensions.org.uk/bpf/info/4/pension\\_board](http://www.berkshirepensions.org.uk/bpf/info/4/pension_board)

<sup>27</sup> [http://www.berkshirepensions.org.uk/bpf/downloads/file/9/service\\_level\\_agreement](http://www.berkshirepensions.org.uk/bpf/downloads/file/9/service_level_agreement)

<sup>28</sup> [http://www.berkshirepensions.org.uk/bpf/downloads/download/1/pension\\_fund\\_policies](http://www.berkshirepensions.org.uk/bpf/downloads/download/1/pension_fund_policies)

<sup>29</sup> [http://www.berkshirepensions.org.uk/bpf/downloads/download/1/pension\\_fund\\_policies](http://www.berkshirepensions.org.uk/bpf/downloads/download/1/pension_fund_policies)

<sup>30</sup> <http://www3.rbwm.gov.uk/bpf/info/6/publications/58/factsheets>

<sup>31</sup> <http://www3.rbwm.gov.uk/bpf/info/6/publications/58/factsheets>

<sup>32</sup> [http://www.berkshirepensions.org.uk/bpf/info/2/employers/32/breaks\\_in\\_service](http://www.berkshirepensions.org.uk/bpf/info/2/employers/32/breaks_in_service)

<sup>33</sup> [http://www.berkshirepensions.org.uk/bpf/info/11/active\\_members/14/death\\_in\\_service](http://www.berkshirepensions.org.uk/bpf/info/11/active_members/14/death_in_service)

<sup>34</sup> [http://www.berkshirepensions.org.uk/bpf/info/11/active\\_members/14/death\\_in\\_service](http://www.berkshirepensions.org.uk/bpf/info/11/active_members/14/death_in_service)

- 7 [Impact of working part-time](#)<sup>36</sup>
- 8 [Increasing your pension benefits](#)<sup>37</sup>
- 9 [Internal Dispute Resolution Procedure \(IDRP\)](#)<sup>38</sup>
- 10 [Leave of absence](#)<sup>39</sup>
- 11 [LGPS 2014 protections guide](#)<sup>40</sup>
- 12 [The main benefits of being a scheme member \(sent to prospective members\)](#)<sup>41</sup>
- 13 [mypension ONLINE registration factsheet](#)<sup>42</sup>
- 14 [Protection for your family](#)<sup>43</sup>
- 15 [Retiring from the LGPS](#)<sup>44</sup>
- 16 [Service standards](#)<sup>45</sup>
- 17 [Transferring former pension rights](#)<sup>46</sup>

## **Part 2 – Scheme employer documents**

- 1 [Admission Bodies – A guide for employers](#)<sup>47</sup>
- 2 [Employer's guide to completing a statement of policy with regard to the exercise of discretionary functions](#)<sup>48</sup>
- 3 [Employer training guide](#)<sup>49</sup>
- 4 [Scheme employer guide to completing contribution returns](#)<sup>50</sup>
- 5 [Scheme employer guide to year end processes](#)<sup>51</sup>
- 6 [Scheme employer bulletins \(Inscribe\)](#)<sup>52</sup>

## **Part 3 – Pension fund documents**

- 1 [Actuarial valuation report](#)<sup>53</sup>
- 2 [Annual report and accounts](#)<sup>54</sup>
- 3 [Rates and adjustment certificate](#)<sup>55</sup>
- 4 [Pro-forma admission agreement](#)<sup>56</sup>

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<sup>35</sup> [http://www.berkshirepensions.org.uk/bpf/info/11/active\\_members/14/death\\_in\\_service](http://www.berkshirepensions.org.uk/bpf/info/11/active_members/14/death_in_service)

<sup>36</sup> [http://www.berkshirepensions.org.uk/bpf/info/11/active\\_members/4/changes\\_to\\_your\\_job/2](http://www.berkshirepensions.org.uk/bpf/info/11/active_members/4/changes_to_your_job/2)

<sup>37</sup> [http://www.rbwm.gov.uk/berks-pension/media/LGS2\\_Increasing\\_Pension\\_April\\_2014\\_WEB.pdf](http://www.rbwm.gov.uk/berks-pension/media/LGS2_Increasing_Pension_April_2014_WEB.pdf)

<sup>38</sup> [http://www.berkshirepensions.org.uk/bpf/info/7/about\\_the\\_fund/54/complaints\\_procedure](http://www.berkshirepensions.org.uk/bpf/info/7/about_the_fund/54/complaints_procedure)

<sup>39</sup> [http://www.berkshirepensions.org.uk/bpf/info/11/active\\_members/4/changes\\_to\\_your\\_job/4](http://www.berkshirepensions.org.uk/bpf/info/11/active_members/4/changes_to_your_job/4)

<sup>40</sup> <http://www.berkshirepensions.org.uk/bpf/info/6/publications/58/factsheets>

<sup>41</sup> <http://www3.rbwm.gov.uk/bpf/info/6/publications/58/factsheets>

<sup>42</sup> [http://www3.rbwm.gov.uk/bpf/downloads/file/114/my\\_pension\\_online\\_factsheet](http://www3.rbwm.gov.uk/bpf/downloads/file/114/my_pension_online_factsheet)

<sup>43</sup> <http://www3.rbwm.gov.uk/bpf/info/6/publications/58/factsheets>

<sup>44</sup> <http://www3.rbwm.gov.uk/bpf/info/6/publications/58/factsheets>

<sup>45</sup> <http://www3.rbwm.gov.uk/bpf/info/6/publications/58/factsheets>

<sup>46</sup> <http://www3.rbwm.gov.uk/bpf/info/6/publications/58/factsheets>

<sup>47</sup> <http://www.berkshirepensions.org.uk/bpf/downloads/2/employers>

<sup>48</sup> [http://www3.rbwm.gov.uk/bpf/info/2/employers/43/policy\\_statements](http://www3.rbwm.gov.uk/bpf/info/2/employers/43/policy_statements)

<sup>49</sup> [http://www.berkshirepensions.org.uk/bpf/downloads/download/7/employer\\_forms](http://www.berkshirepensions.org.uk/bpf/downloads/download/7/employer_forms)

<sup>50</sup> <http://www.berkshirepensions.org.uk/bpf/downloads/2/employers>

<sup>51</sup> [http://www.berkshirepensions.org.uk/bpf/info/2/employers/49/year-end\\_procedures](http://www.berkshirepensions.org.uk/bpf/info/2/employers/49/year-end_procedures)

<sup>52</sup> [http://www3.rbwm.gov.uk/bpf/info/2/employers/33/employer\\_newsletters](http://www3.rbwm.gov.uk/bpf/info/2/employers/33/employer_newsletters)

<sup>53</sup> [http://www3.rbwm.gov.uk/bpf/downloads/download/2/pension\\_fund\\_reports](http://www3.rbwm.gov.uk/bpf/downloads/download/2/pension_fund_reports)

<sup>54</sup> [http://www3.rbwm.gov.uk/bpf/downloads/download/2/pension\\_fund\\_reports](http://www3.rbwm.gov.uk/bpf/downloads/download/2/pension_fund_reports)

<sup>55</sup> [http://www3.rbwm.gov.uk/bpf/downloads/download/2/pension\\_fund\\_reports](http://www3.rbwm.gov.uk/bpf/downloads/download/2/pension_fund_reports)

<sup>56</sup> <http://www.berkshirepensions.org.uk/bpf/downloads/2/employers>

## SECTION 5 – GAD GUIDANCE

- 1 [Miscellaneous Amendments to guidance – November 2014](#)<sup>57</sup>
- 2 [Annual Allowance charges: Calculation of scheme pays offset](#)<sup>58</sup>
- 3 [Application of a pension credit to the former spouse or civil partner of the member](#)<sup>59</sup>
- 4 [Application of a pension debit for divorced members](#)<sup>60</sup>
- 5 [Early payment of pension](#)<sup>61</sup>
- 6 [Flexible retirement](#)<sup>62</sup>
- 7 [Individual incoming and outgoing transfers](#)<sup>63</sup>
- 8 [Interfund transfers](#)<sup>64</sup>
- 9 [Late retirement](#)<sup>65</sup>
- 10 [Limit on additional cash commutation](#)<sup>66</sup>
- 11 [Limit on total amounts of benefits – Lifetime Allowance](#)<sup>67</sup>
- 12 [Purchase of additional pension – Elections on or after 1 April 2014](#)<sup>68</sup>
- 13 [Trivial commutation](#)
- 14 [Use of accumulated AVC to provide additional pension under the Scheme](#)<sup>69</sup>

## SECTION 6 – OTHER DOCUMENTS

- 1 [Independent Public Service Pensions Commission: Final Report \(“The Hutton Report”\)](#)<sup>70</sup>
- 2 [Data Protection – RBWM’s obligation and policy](#)<sup>71</sup>
- 3 [Freedom of Information – RBWM’s policy](#)<sup>72</sup>
- 4 [Employer’s discretionary policy statement](#)<sup>73</sup>
- 5 [LGA brief guide to automatic enrolment](#)<sup>74</sup>
- 6 Partnership Agreement between the Royal County of Berkshire Pension Fund and the Prudential Assurance Company Limited (can be provided upon request)
- 7 Local Government AVC Policy Endorsement (can be provided upon request)
- 8 AVC joint communication plan 2014-15 (can be provided upon request)
- 9 AVC Governance report – 1 November 2014 to 31 October 2015 (can be provided upon request)

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<sup>57</sup> <http://www.lgpsregs.org/images/SecStateGuidance/2014-11MiscAmends.pdf>

<sup>58</sup> <http://www.lgpsregs.org/images/SecStateGuidance/AnnualAllowanceGuidance.pdf>

<sup>59</sup> <http://www.lgpsregs.org/images/SecStateGuidance/PensionCreditsGuidanceAug2015.pdf>

<sup>60</sup> <http://www.lgpsregs.org/images/SecStateGuidance/PensionDebitsGuidanceAug2015.pdf>

<sup>61</sup> <http://www.lgpsregs.org/images/SecStateGuidance/EarlyRetirementGuidanceAug2015.pdf>

<sup>62</sup> <http://www.lgpsregs.org/images/SecStateGuidance/FlexRetirementGuidance.pdf>

<sup>63</sup> <http://www.lgpsregs.org/images/SecStateGuidance/TransfersGuidance.pdf>

<sup>64</sup> <http://www.lgpsregs.org/images/SecStateGuidance/InterfundGuidanceAug2015.pdf>

<sup>65</sup> <http://www.lgpsregs.org/images/SecStateGuidance/LateRetirementGuidance.pdf>

<sup>66</sup> <http://www.lgpsregs.org/images/SecStateGuidance/CashCommutationGuidanceAug2015.pdf>

<sup>67</sup> <http://www.lgpsregs.org/images/SecStateGuidance/LTAGuidanceAug2015.pdf>

<sup>68</sup> <http://www.lgpsregs.org/images/SecStateGuidance/APCGuidanceAug2015.pdf>

<sup>69</sup> <http://www.lgpsregs.org/images/SecStateGuidance/AVCAddPensionGuidanceAug2015.pdf>

<sup>70</sup> [http://webarchive.nationalarchives.gov.uk/20130129110402/http://www.hm-treasury.gov.uk/indreview\\_johnhutton\\_pensions.htm](http://webarchive.nationalarchives.gov.uk/20130129110402/http://www.hm-treasury.gov.uk/indreview_johnhutton_pensions.htm)

<sup>71</sup> [http://www3.rbwm.gov.uk/info/200409/data\\_protection/941/data\\_protection](http://www3.rbwm.gov.uk/info/200409/data_protection/941/data_protection)

<sup>72</sup> <http://wavemaster/;internal&action=buildframes.action&Parameter=1445946301311&ctx=eKS>

<sup>73</sup> [http://www3.rbwm.gov.uk/bpf/info/2/employers/43/policy\\_statements](http://www3.rbwm.gov.uk/bpf/info/2/employers/43/policy_statements)

<sup>74</sup> <http://www.lgpsregs.org/images/AdministrationGuides/AEBriefv5.0clean.pdf>

