



Department for  
Communities and  
Local Government

To Heads of Pensions in England and  
Wales

Our Ref: AR18/10/14  
Your Ref:

18 August 2014

Dear Head of Pensions,

**LOCAL GOVERNMENT PENSION SCHEME: GUIDANCE ON PENSION FUND  
ANNUAL REPORTS**

Regulation 34(3) of the Local Government Pension Scheme (Administration) Regulations 2008 and Regulation 57(3) of the Local Government Pension Scheme Regulations 2013 requires an administering authority to have regard to guidance given by the Secretary of State when preparing and publishing their pension fund annual report under those regulations.

Using the Secretary of State's powers of delegation under paragraph 13 of Schedule 3 to the Public Service Pensions Act 2013, enclosed with this letter is the guidance published by CIPFA for the purposes of Regulation 34(3) of the 2008 Regulations and Regulation 57(3) of the 2013 Regulations.

Where an administering authority has already prepared its annual report for the year ending 31 March 2014, it should review that report against to ensure compliance with the guidance. Should any additional disclosures be required to comply with the guidance, these may be issued as an addendum to the report and published by 1 December 2014 as required by scheme regulations.

Any enquiries regarding the guidance should be directed to CIPFA at [nigel.keogh@cipfa.org](mailto:nigel.keogh@cipfa.org).

Yours sincerely,

**Bob Holloway**

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