

Scheme Return

January 2019

Occupational pension schemes

Defined benefits and hybrid schemes

Changes made from scheme return 2018 for occupational schemes which provide defined benefits.

Question 7.1 – more recent membership details

Question 15.3 – New guidance G8 and assumption A9 for s179 valuations

Question 25 – Where the scheme has completed transfers out in the 12 month period up to the effective date of the most recent scheme report and accounts, the details requested must be provided.

For schemes which provide defined benefits and defined contribution benefits, the following changes have been made relating to the members with DC benefits:

Question 5 – more recent details regarding memberships, assets, contributions and scheme leavers

- new questions 5.11 and 5.12 relating to scheme investments (with profit investments).

Subsequent questions have been re-numbered

Question 8 – Charges and Governance Regulations 2015
new question 8.2 (early exit charges)

Part 1: Contact details

1 Contact Name, address, telephone and email

1.1 Scheme return contact details

Details of the person the regulator should contact if there are questions about this scheme return

Title

First name(s)

Surname

Address

Line 1

Line 2

Line 3

Line 4

Line 5

Postcode

Country

Telephone number

Email address

1.2 Levy contact details

Details of the person the regulator should contact with regard to the levy

Title

First name(s)

Surname

Address

Line 1

Line 2

Line 3

Line 4

Line 5

Postcode

Country

Telephone number

To enable the Pensions Regulator to send out electronic levy invoices, it is important that you provide a valid email address for the levy contact who will receive your levy invoice

Email address

Part 1: Contact details

1 Contact Name, address, telephone and email (continued)

1.3 Pension Tracing Service Contact

Details of the person the scheme would like to be used when individuals make use of the Pension Tracing Service (optional completion).

Title

First name(s)

Surname

Address

Line 1

Line 2

Line 3

Line 4

Line 5

Postcode

Country

Telephone number

Email address

1.4 Consent to electronic service

The Regulator would like to deliver documents by email wherever possible.

If you consent to this, please tick the box. If you do not consent, leave the box unticked.

By ticking this box, I confirm that I am authorised to indicate on behalf of the trustees/managers of the scheme, and/or others receiving notices, notifications and other documents on their behalf, their willingness to receive notices, notifications and other documents electronically from the Regulator at the email address that I have entered/confirmed for them.

Part 2: Scheme details

2 Scheme name and address

2.1 Full name of scheme

2.2 Address of scheme

Address

Line 1	
Line 2	
Line 3	
Line 4	
Line 5	

Postcode

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Country

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2.3 Billing address

If you would like us to send your levy invoices to an address different from the one above, please provide a billing address.

Address

Line 1	
Line 2	
Line 3	
Line 4	
Line 5	

Postcode

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Country

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Registration and approval details

2.4 HMRC Pension Scheme Tax Reference
(An example reference number is: 00123456RL)

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2.5 Pension Schemes Registry number
(This can be found on the scheme return notice)

1									
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3 Scheme description

3.1 Scheme description

Tick the one description that applies.

- Defined benefit only (final salary) (exclude AVC benefits)
- Money purchase benefits only (Defined contribution)
- Mixture of defined benefit and money purchase benefits.

4 Hybrid details

TO BE COMPLETED BY HYBRID SCHEMES ONLY

- 4.1 Hybrid status**
Does this scheme accept new members who would accrue a Defined Benefit entitlement?
- Yes
 No
- 4.2** Is the only benefit entitlement DB (with or without DC AVCs)?
- Yes **Go to question 4.4**
 No **Go to question 4.3**
- 4.3** Does the scheme have a separate DC only section?
- Yes
 No
- 4.4** Does the scheme structure include any DC Additional Voluntary Contributions (AVCs) for DB members?
- Yes
 No
- 4.5** **Only answer 4.5 if answer to 4.2 = No**
Does the scheme have any DB benefits with a DC top-up (excluding AVCs)?
- Yes
 No
-
- Questions 4.6 to 4.7 only required to be answered if the answer to 4.2 = No**
- 4.6 Underpin**
Does the scheme have an underpin?
- Yes **Go to question 4.7**
 No **Go to question 4.8**
- 4.7** Please select the statements which best describe the nature of the underpin and confirm whether there are any active members with that type of underpin. **Please tick ALL types of underpin that apply**
- A DB section with a DC underpin
Are there currently any active members with this type of underpin? Yes
 No
- A DB section with a notional DC underpin
Are there currently any active members with this type of underpin? Yes
 No
- A DC section with a contracted out underpin on a DB basis
Are there currently any active members with this type of underpin? Yes
 No
- A DC section with a contracted in DB underpin
Are there currently any active members with this type of underpin? Yes
 No
-
- 4.8 Funds**
Are there any DB and DC monies invested in the same fund, or with the same investment manager?
- Yes **Go to question 4.9**
 No **Go to question 5**
- 4.9** Please select the statements which best describe the funds within your scheme **Please tick all that apply**
- Yes, in same fund but with different fund manager
 Yes, with the same fund manager but within different funds
 Yes, in same fund and with the same fund manager

5 DC section(s) and DC additional voluntary contributions (AVCs)**QUESTIONS 5.1 TO 5.12 TO BE COMPLETED BY HYBRID SCHEMES ONLY**

The information to be provided below relates to DC and DC AVC benefits within the scheme.

Please do not include any information relating to defined benefit entitlements anywhere within Question 5.

5.1 Membership - DC section(s) - 1 April 2017 to 31 March 2018

Please provide the total number of members in the scheme who have entitlements within the DC section(s) of your scheme (regardless of whether they also hold benefits in other sections of the scheme). This information should be as at the scheme year-end between 1 April 2017 to 31 March 2018.

Please note, this information is **not** used in the calculation of levy. Where a member has DC benefits in more than one section, count them separately.

Number of members with DC benefits (excluding AVCs)

Scheme year end date applicable - DC sections(s)

5.2 Member age profiling - DC section(s)

Please provide the number of active and deferred members in the DC section which fall into each of the age groups below. Please do not include any pensioner members.

	50 - 59	60 and over
Active and deferred members with DC benefits	<input type="text"/>	<input type="text"/>

5.3 Default strategy - DC section(s)

Are any of the DC scheme members invested in a default strategy? Yes **Go to question 5.4**
 No **Go to question 5.5**

5.4 Of those for whom a default strategy is available, what proportion of members are **wholly** invested in that default strategy? %

5.5 Membership - DC AVCs - 1 April 2017 to 31 March 2018

Please provide the total number of members in the scheme who have entitlements within the DC Additional Voluntary Contribution (AVC) of your scheme (regardless of whether they also hold benefits in other sections of the scheme). This information should be as at the scheme year-end between 1 April 2017 to 31 March 2018.

Please note, this information is **not** used in the calculation of levy. Where a member has DC AVCs benefits in more than one section, count them separately.

Number of members with DC AVCs benefits

Scheme year end date applicable - DC AVCs

5.6 Member age profiling - DC AVCs

Please provide the number of active and deferred members in the DC AVCs which fall into each of the age groups below. Please do not include any pensioner members.

	50 - 59	60 and over
Active and deferred members with DC AVCs benefits	<input type="text"/>	<input type="text"/>

DC section(s) and DC additional voluntary contributions (AVCs) continued**5.7 Assets - DC section(s) and DC AVCs - 1 April 2017 to 31 March 2018**

Please provide the valuation of DC scheme assets including DC AVCs assets. The scheme's latest Annual Report and Financial Statement document will normally contain this information. This information should be as at the scheme year-end between 1 April 2017 to 31 March 2018.

Market value of scheme assets £

Effective date of valuation

5.8 Contributions - DC sections(s) and DC AVCs - 1 April 2017 to 31 March 2018

Please provide the total annual DC contributions including DC AVCs, split into employer and employee contributions. The scheme's latest Annual Report and Financial Statement document will normally contain this information. This information should be as at the scheme year-end between 1 April 2017 to 31 March 2018.

Total **employer** contributions over the year £

Total **employee** contributions over the year (please include any transfer into the scheme as employee contributions) £

Effective date of valuation

5.9 Scheme leavers - DC section(s) and DC AVCs - 1 April 2017 to 31 March 2018

Please provide details of any scheme leavers for the 12 month period up to the scheme year-end between 1 April 2017 to 31 March 2018. A member is only considered to have left the scheme when their benefits are transferred out or are no longer payable by the scheme.

Have any members left the AVC or DC section(s) of your scheme in the 12 month period up to the latest scheme year and date? No **Go to question 6**
 Yes **Go to question 5.10**

Please provide details of any scheme leavers for the 12 month period up to the scheme year-end between 1 April 2017 to 31 March 2018. A member is only considered to of left a scheme when their benefits are transferred out or are no longer payable under the scheme.

	Number	Amount
5.10 Retired and taking benefits	<input type="text"/>	£ <input type="text"/>
Transferred to another scheme	<input type="text"/>	£ <input type="text"/>
Left the scheme for other reason (eg. Short Service Refund, Deceased, etc)	<input type="text"/>	£ <input type="text"/>
Total scheme leavers	<input type="text"/>	£ <input type="text"/>

DC section(s) and DC additional voluntary contributions (AVCs) continued

Questions 5.11 and 5.12 are only required to be answered where:

1. any of the three questions in section 7.2 (Small scheme details) have been answered "No"; and
2. question 7.3 has been answered "No"

5.11 DC investments

- Is the scheme invested in with profits?
- Yes (go to question 5.12)
- No (go to question 6)
- Not known (go to question 5.12)

5.12 Does (do) the with profit(s) fund(s) have any of the following features:

Guaranteed growth rates

- Yes
- No
- Not known

If yes, please state the annual percentage rate

%

Guaranteed annuity rate

- Yes
- No
- Not known

Any other guarantee(s)

- Yes
- No
- Not known

If yes, please specify below:

Are any penalties applied on surrender?

- Yes
- No
- Not known

If yes, please specify below:

DC additional voluntary contributions (AVCs)**QUESTION 5.13 TO 5.19 TO BE COMPLETED BY DEFINED BENEFIT ONLY SCHEMES ONLY**

The information to be provided below relates to DC AVC benefits within the scheme.

Please do not include any information relating to defined benefit entitlements anywhere within Question 5.

5.13 Additional Voluntary Contributions

Does the scheme structure include any DC Additional Voluntary Contributions (AVCs) for DB members?

No **Go to question 6**

Yes **Go to 5.14**

5.14 Membership - DC AVCs - 1 April 2017 to 31 March 2018

Please provide the total number of members in the scheme who have entitlements within the DC Additional Voluntary Contribution (AVC) of your scheme (regardless of whether they also hold benefits in other sections of the scheme). This information should be as at the scheme year-end between 1 April 2017 to 31 March 2018.

Please note, this information is **not** used in the calculation of levy. Where a member has DC AVCs benefits in more than one section, count them separately.

Number of members with DC AVCs benefits

Scheme year end date applicable - DC AVCs

5.15 Member age profiling - DC AVCs

Please provide the number of active and deferred members in the DC AVCs which fall into each of the age groups below. Please do not include any pensioner members.

	50 - 59	60 and over
Active and deferred members with DC AVCs benefits	<input type="text"/>	<input type="text"/>

5.16 Assets - DC AVCs - 1 April 2017 to 31 March 2018

Please provide the valuation of DC AVCs assets. The scheme's latest Annual Report and Financial Statement document will normally contain this information. This information should be as at the scheme year-end between 1 April 2017 to 31 March 2018.

Market value of scheme assets

Effective date of valuation

D	D	M	M	Y	Y	Y	Y
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DC additional voluntary contributions (AVCs) continued**5.17 Contributions - DC AVCs - 1 April 2017 to 31 March 2018**

Please provide the total annual DC AVCs, split into employer and employee contributions. The scheme's latest Annual Report and Financial Statement document will normally contain this information. This information should be as at the scheme year-end between 1 April 2017 to 31 March 2018.

Total **employer** contributions over the year £

Total **employee** contributions over the year (please include any transfer into the scheme as employee contributions) £

Effective date of valuation

5.18 Scheme leavers - DC AVCs - 1 April 2017 to 31 March 2018

Please provide details of any scheme leavers for the 12 month period up to the scheme year-end between 1 April 2017 to 31 March 2018. A member is only considered to have left the scheme when their benefits are transferred out or are no longer payable by the scheme.

Have any members left the AVC of your scheme in the 12 month period up to the latest scheme year and date? No **Go to question 6**
 Yes **Go to question 5.19**

Please provide details of any scheme leavers for the 12 month period up to the scheme year-end between 1 April 2017 to 31 March 2018. A member is only considered to of left a scheme when their benefits are transferred out or are no longer payable under the scheme.

	Number	Amount
5.19 Retired and taking benefits	<input type="text"/>	£ <input type="text"/>
Transferred to another scheme	<input type="text"/>	£ <input type="text"/>
Left the scheme for other reason (eg. Short Service Refund, Deceased, etc)	<input type="text"/>	£ <input type="text"/>
Total scheme leavers	<input type="text"/>	£ <input type="text"/>

6 Scheme status

6.1 What is the current status of the scheme?

Tick one box only and provide the relevant date.

Some schemes have more than one benefit structure, each of which may have differing statuses. In this situation, please state the overall scheme status in the following priority order:

1. Open
2. Closed
3. Paid up
4. Winding up
5. Wound up

For example, a scheme has a defined contribution and defined benefit element. The defined benefit element is open, and the defined contribution element is closed. The status should therefore be provided as open.

Open to new members

Date open

D	D	M	M	Y	Y	Y	Y
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Closed to new members

Date closed

D	D	M	M	Y	Y	Y	Y
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Paid up (no further contributions)

Date paid

D	D	M	M	Y	Y	Y	Y
---	---	---	---	---	---	---	---

Winding up

Date winding up commenced

D	D	M	M	Y	Y	Y	Y
---	---	---	---	---	---	---	---

Wound up

Date winding up completed

D	D	M	M	Y	Y	Y	Y
---	---	---	---	---	---	---	---

6.2 Scheme year-end date

D	D	M	M
---	---	---	---

Date scheme year-end became applicable

D	D	M	M	Y	Y	Y	Y
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7 Membership details

7.1 Membership – 1 April 2017 to 31 March 2018

Complete this table with the number of members* in the pension scheme for each of the categories given below. These should be as at the scheme year-end between 1 April 2017 and 31 March 2018. Only count each member once, as defined in section 124 of the Pensions Act 1995.

Priority for apportioning members is:

1. Active member
2. Deferred member ***
3. Pensioner member

For example, if a member has both an active and a deferred member record, only count them once as an active member.

* Include annuitants (excluding dependants) where the annuity has been bought in the name of the trustees. Exclude any death benefit only members, dependants (spouses and children) and annuitants where the annuity has been bought in the name of the member.

** Include any members who have defined contributions with defined benefit underpin, defined benefits with defined contribution underpin, defined contributions with guaranteed minimum pension, and equivalent pensions benefits.

*** Pension credit members, where applicable, should be counted as deferred members.

	Members with defined contributions only (money purchase)	Members with defined benefits only (based upon salary and/or service)	Members with partial defined benefits**	Whole scheme membership
Active members	<input type="text"/>	<input type="text"/>	<input type="text"/>	
Deferred members	<input type="text"/>	<input type="text"/>	<input type="text"/>	
Pensioner members	<input type="text"/>	<input type="text"/>	<input type="text"/>	
Total members	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Date applicable for the above figures

D	D	M	M	Y	Y	Y	Y
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Small scheme details

7.2 TO BE COMPLETED BY SCHEMES WITH 11 OR FEWER MEMBERS ONLY

Some small schemes are exempt from some of the requirements contained in pensions legislation. The exemptions depend on the membership of the scheme and the way in which decisions can be made by trustees. Please answer the statements below, which will assist in identifying whether the exemptions apply. Where it appears that exemptions apply, trustees should consider obtaining appropriate advice as to their remaining obligations under pensions legislation.

Please select the appropriate answer to the following statements:

Membership

This scheme has fewer than 12 members.

- No
 Yes

Trusteeship

All members are appointed as trustees to the scheme,

Or

All members are directors of the company which is the sole trustee of the scheme.

- No
 Yes

Decisions

The scheme's provisions provide that any decisions to be made by the trustee(s) are made by unanimous agreement of the trustees who are members of the scheme / directors of the corporate trustee who are members of the scheme (as applicable)

- No
 Yes

Or

The scheme has a trustee / corporate trustee has a director (as applicable) who is independent in relation to the scheme for the purposes of section 23 of the Pensions Act 1995 and is registered on the Regulator's trustee register.

Executive Pension Scheme

An Executive Pension Scheme has only one employer which is a company and which is also the sole trustee and the members of the scheme are former or current directors of the company and include at least one third current directors.

7.3 Is this scheme an Executive Pension Scheme?

- No
 Yes

8 Part 2 requirements – charge restrictions and notification requirements

This question is only required to be completed if the scheme is subject to Part 2 of The Occupational Pension Schemes (Charges and Governance) Regulations 2015.

Question 8.1 is only required to be answered where:

1. any of the three questions in 7.2 (Small scheme details) have been answered “No”; and
2. question 7.3 has been answered “No”; and
3. the scheme is being used for automatic enrolment

- 8.1 Has the scheme, since 6th April 2015, been compliant with the Part 2 Chapter 1 Requirements (restriction on charges and notification to service provider(s)) in the current charges year and the preceding charges year (if applicable)?
- You should not select a) & b) but any other combination may be applicable.
- a) The Part 2 Chapter 1 requirements apply to one or more members and have been complied with for each of those members
- b) The Part 2 Chapter 1 requirements apply to one or more members and have not been complied with for one or more of those members
- c) One or more members do not fall into either category a) or b) because:
- Select all that apply** (you may need to select more than one);
- The scheme has used the adjustment measure in relation to one or more default arrangements in which such members' contributions are invested (although charges for non-contributing members are no higher than for contributing members, and permissible charging structures are used)
- The scheme has not yet completed its first charges year (although charges for non-contributing members are no higher than for contributing members, and permissible charging structures are used)
- All relevant contributions allocated to the arrangement relate to members who have expressed a choice as to where those contributions are allocated, and the arrangement has not at any relevant time received contributions relating to 80% or more of their employer's contributing members (although charges for non-contributing members are no higher than for contributing members)
- The member's funds are invested in one or more arrangements that are not default arrangements subject to the restrictions on charges;
- Select all that apply** (you may need to select more than one);
- because the arrangement provides for a third-party promise (although charges for non-contributing members are no higher than for contributing members)
- because their employer has not reached its staging date
- because no contributions in respect of that member have been allocated to those arrangements since the later of 6 April 2015 and their employer's staging date
- for any other reason (please give details below, maximum 250 characters)
-
- Such members are not subject to the charge restrictions for any other reasons (please give details below, maximum 250 characters)
-

8 Part 2 requirements – charge restrictions and notification requirements continued

Question 8.2 is only required to be answered where:

1. any of the three questions in section 7.2 (Small scheme details) have been answered “No”; and
2. question 7.3 has been answered “No”

You should select a) or b).

- 8.2 Has the scheme, since 1st October 2017, been compliant with the Part 2 Chapter 2 Requirements (restriction on early exit charges)?
- a) The Part 2 Chapter 2 requirements apply to one or more members and have been complied with for each of those members
 - b) The Part 2 Chapter 1 requirements apply to one or more members and have not been complied with for one or more of those members

Select all that apply (you may need to select both);

- who joined the scheme before 1st October 2017
- who joined the scheme on or after 1st October 2017

8.3 Statement by the Chair of Trustees

This question is only required to be completed if the scheme is subject to Regulation 23 of the Occupational Pension Schemes (Scheme Administration) Regulations 1996 which came into force on 6th April 2015.

The law requires trustee boards of relevant schemes to prepare an annual chair's statement within seven months of the end of each scheme year. In this statement, trustee boards must describe and explain how they have met certain legislative governance standards, as set out in regulation 23 of the Occupational Pension Schemes (Scheme Administration) Regulations 1996.

The statement must be signed by the chair; if the statement cannot be signed by the chair because the chair ceased to hold office less than three months before the statement is signed, and there is no current chair, you should ask a deputy or acting chair to sign the statement.

The first chair's statement must be produced relating to the scheme year ending on or after 6 July 2015. If the scheme year-end was within the three months following 6 April 2015, trustees are required to include reporting on the period 6 April 2015 – 5 July 2015 within the statement for the following year.

This question is only required to be answered where question 7.1 has been completed which includes members with defined contribution only and/or members with partial benefits; and

- a. any of the three parts of question 7.2 (Small scheme details) has been answered "No"; and/or
- b. question 7.3 (Executive Pension Scheme) has been answered "No"

Has a statement been prepared, signed by the Chair of Trustees, which meets the requirements set out in Regulation 23 of the Occupational Pension Scheme (Scheme Administration) Regulations 1996?

- No
 Yes

Warning

If the deadline for preparing a chair's statement has passed and you have confirmed that a chair's statement has not been prepared, we have to fine you. The amount of the fine will be between £500 and £2000. It is against the law to give incorrect or misleading information, so if you don't know whether a statement has been prepared, you will need to find out before answering this question.

8.3 Record keeping

These questions relate to the quality of your scheme data, as assessed within the last three years.

Common data

When did you last measure your common data?

M	M	Y	Y	Y	Y
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Not measured in the last three years

What percentage of this data have you assessed to be present and accurate?

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 %

Not available

Key scheme-specific ('conditional') data

When did you last measure your key scheme-specific ('conditional') data?

M	M	Y	Y	Y	Y
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Not measured in the last three years

What percentage of this data have you assessed to be present and accurate?

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 %

Not available

Part 3: Scheme trustees, trustee advisers and service providers

This section is about trustees, advisers and service providers that are appointed to the scheme. You may be required to supply documentary proof of the appointment at a later date.

9 Trustee details

- 9.1 Is the scheme written under trust? No - go to question 10
 Yes - give details below

Trustees / managers are required by law from 6 April 2015 (unless certain exclusions apply) to appoint a Chair of Trustees (which may be a director of a corporate trustee where the trustee is not a professional trustee body) to your scheme.

- 9.2 Is the scheme exempt from the requirement under the Occupational Pension Schemes (Charges and Governance) Regulations 2015 to have a Chair of trustees? No
 Yes

9.3 Type of trustee

Give details of all the trustees for this scheme. Photocopy section 9 as many times as necessary. Make sure you number each sheet. 1 of 3 for example.

Scheme trustee

of

- Principal or participating employer trustee Employer-appointed trustee
 Appointed by the regulator trustee Other
 Member-nominated trustee

Is this trustee a professional trustee? Yes No

Where the trustee is a corporate trustee, are any of the directors a professional trustee? Yes No

Is this the chair of trustees? Yes No

Is this the nominated contact for the trustees? Yes No

Please note: we only expect one trustee to either be the chair or nominated contact.

9.4 Details of individual trustee

Title

First name(s)

Surname

9.5 Details of corporate trustee

Name as stated on trust deed

Please provide your Companies House Number - also referred to as a CHR number (If you are unsure of the Companies House Number you may find it by using the search facility on the [Companies House website](#))

Companies House number

Trustee details continued

9.6 Correspondence address for this trustee

Address

Line 1	
Line 2	
Line 3	
Line 4	
Line 5	

Postcode

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Country

Trustee contact details

Telephone number

Email address

9.7 Chair of Board

Where you are required by law from 6 April 2015 to appoint a Chair, you must enter the details of the chair.

Where the new law does not apply to this scheme, you may enter the details of the named contact or the Chair of the board of directors.

Title

First name(s)

Surname

Direct telephone number

Individual's email address

10 Insurance company details

- 10.1 Is there an insurance company for the scheme?**
- No - go to question 11
- Yes - give details below

Give details of all the insurance companies for this scheme. Photocopy section 10 as many times as necessary. Make sure you number each sheet. 1 of 3, for example.

10.2 Insurance company details

Insurance company

of

Name of firm

Address

Line 1

Line 2

Line 3

Line 4

Line 5

Postcode

Country

Telephone number

Email address

The number used by the insurer to identify this scheme. This will generally be a scheme number but may well be a policy or plan number

Insurance company's reference number for the scheme (where known)

Does this insurer carry out the main administration of the scheme?

- No
- Yes

11 Auditor details

- 11.1 Is there an auditor appointed to the scheme? No - go to question 12
 Yes - give details below

11.2

Name of firm

Address

Line 1

Line 2

Line 3

Line 4

Line 5

Postcode

Country

Telephone number

Email address

12 Actuary details

- 12.1 Is there an actuary appointed to the scheme? No - go to question 13
 Yes - give details below

12.2

We require the name of the person who is the appointed actuary for the scheme. If you wish to indicate the company that the actuary works for, this may be added in the first line of the address

Title

First name(s)

Surname

Address

Line 1

Line 2

Line 3

Line 4

Line 5

Postcode

Country

Telephone number

Email address

Please note: We only require details of the MAIN administrator of the scheme. If you have stated that an insurer carries out the administration you do not need to complete this page. If not, please complete only one of the two questions below.

13 Third party administrator details

- 13.1 Is there a third party administrator appointed to the scheme? No - go to question 14 Yes - give details below

13.2 Third party administrator details

Name of firm

Address

Line 1

Line 2

Line 3

Line 4

Line 5

Postcode

Country

Telephone number

Email address

14 In-house administrator details

- 14.1 Is there an in-house administrator appointed to the scheme? No - go to question 15 Yes - give details below

14.2 In-house administrator details

Main contact details

Title

First name(s)

Surname

Address

Line 1

Line 2

Line 3

Line 4

Line 5

Postcode

Country

Telephone number

Email address

Part 4: Financial information

Provide all monetary values in GBP (£) and enter the figure in full, **with no abbreviations**.
(example: £1,000,000 not £1m)

15 Information from the latest section 179 valuation

15.1 Have you obtained a section 179 valuation for this scheme?

- No - go to question 16
- Yes - give details below

15.2 s179 Valuation

Effective date of this valuation

D	D	M	M	Y	Y	Y	Y
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15.3 Guidance and assumptions

s179 guidance used for this valuation V1 V2 G3 G4 G5 G6 G7 G8

s179 assumptions used for this valuation V1 V2 A3 A4 A5 A6 A7 A8 A9

15.4 Assets

Total assets (this figure should not be reduced by the amount of any external liabilities and should include the insurance policies referred to below)

£

Date of relevant accounts

D	D	M	M	Y	Y	Y	Y
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Percentage of the assets shown above held in the form of a contract of insurance where this is not included in the asset value recorded in the relevant scheme accounts

%

NOTE: This entry should reflect any difference between the value placed on contracts of insurance within the overall asset value above, and the value placed on them within the relevant scheme accounts. The entry will be positive if the value of the contracts within the overall asset value above is greater than the value shown in the relevant scheme accounts, and negative if the converse applies.

15.5 Liabilities

Please tell us liabilities for:

Active members (excluding expenses) £

Deferred members (excluding expenses) £

Pensioner members (excluding expenses) £

Estimated expenses of winding up £

Estimated expense of benefit installation/payment £

External liabilities £

Total protected liabilities £

Information from the latest section 179 valuation continued

15.6 Insured liabilities

Please provide the percentage of the liabilities shown above that are fully matched by insurance annuity contracts for:

Active members	<input type="text"/>	%
Deferred members	<input type="text"/>	%
Pensioner members	<input type="text"/>	%

15.7 Proportion of liabilities

Please tell us the percentage of the liabilities which relate to each member type:

	Pre 6 April 1997	6 April 1997 – 5 April 2009 (inclusive)	Post 5 April 2009
Active members	<input type="text"/> %	<input type="text"/> %	<input type="text"/> %
Deferred members	<input type="text"/> %	<input type="text"/> %	<input type="text"/> %
Pensioner members	<input type="text"/> %	<input type="text"/> %	

15.8 Number of members / Average ages

For each member type please provide the number of members and average age (weighted by protected liabilities) as at the effective date of this valuation. Average ages should be rounded to the nearest whole year.

	Number	Average age
Active members	<input type="text"/>	<input type="text"/>
Deferred members	<input type="text"/>	<input type="text"/>
Pensioner members	<input type="text"/>	<input type="text"/>

16 Information on the latest scheme funding valuation under part 3 of the Pensions Act 2004

16.1 Have you obtained a scheme funding valuation for this scheme? No - go to question 17
 Yes - give details below

16.2 **Scheme funding valuation**
 Effective date of this valuation

16.3 **Assets**
 Market value of assets £

16.4 **Technical provisions**
 Please tell us the technical provisions, excluding any reserve for future expenses, for:

Active members £

Deferred members £

Pensioner members £

Total technical provisions (include any reserve for future expenses) £

Actuarial method adopted to calculate technical provisions Projected unit method
 Current unit method
 Defined accrued benefit method
 Partly projected unit method
 Projection period (in whole years)

16.5 **Insured benefits**
 Have any insured benefits been excluded from the total technical provisions figure provided above?* Yes
 No

16.6 **Life expectancy**
 Please provide the expected age for the male and female members of this scheme. The figures can be accurate to 2 decimal places.

	Cohort	Period
Male life expectancy:		
at 65 now	<input type="text"/>	<input type="text"/>
at age 65 for a male pensioner who is aged 45 now	<input type="text"/>	
Female life expectancy		
at 65 now	<input type="text"/>	<input type="text"/>
at age 65 for a female pensioner who is aged 45 now	<input type="text"/>	

17 Schemes in surplus as at most recent Part 3 valuation date – financial assumptions

- 17.1** Is this scheme in surplus as at the most recent Part 3 valuation date? No - go to question 18 Yes - give details below

Schemes are required to undertake actuarial valuations at least every 3 years under the requirements of Part 3 of the Pensions Act 2004. This section collates the financial assumptions that have been adopted to calculate the most recent Part 3 valuation. Financial assumptions that are covered include the discount rate adopted, inflation assumptions used and methodology of the discount rates.

The information should be accessible through the most recent actuarial valuation report (produced under Part 3 of the Pensions Act 2004) and/or the Statement of Funding Principles for the scheme.

Financial assumptions

- 17.2** Based on the Scheme funding (Part 3) valuation effective date

- Discount rate structure Same rate (or addition to yield curve) pre and post retirement Different rates pre and post retirement Different rates (or addition to yield curve) adopted pre and post a time "horizon"

Time to "horizon" rounded to the nearest year

- Other (specify below)

If you have selected a discount rate structure of "Other" describe this (max 250 characters)

- 17.3** Enter the following discount rate percentages as values up to two decimal places. It is expected that these percentages would normally be greater than 0% and no greater than 8%.

Discount rate assumptions pre retirement / pre time horizon %

Discount rate assumptions post retirement / post time horizon, for non-pensioners %

Discount rate assumptions for pensioners %

- 17.4** Enter the following percentages as values up to two decimal places. It is expected that these percentages would normally be greater than 0% and no greater than 8%.

Pay increase assumptions, excluding promotional scale %

RPI assumption %

CPI assumption %

18 Value at risk (VaR) calculation details

Some schemes will calculate and use Value at Risk (VaR) measures to review and monitor risks within their pension schemes. Where your scheme calculates VaR we are asking for information in relation to this. The questions below are gathering information about the VaR calculation including amount, period over which it is calculated, underlying calculation and percentile.

Typically VaR calculations are undertaken by the scheme actuary or investment consultant. Actuarial valuation reports, actuarial reports or investment advice and updates are typical sources for this information.

If you are not in a position to provide a VaR figure, TPR will assess the scheme's investment risk by reference to the allocation between different asset classes without any allowance for interest rate, inflation or other type of hedging that might be in place.

- 18.1 Does the scheme have a Value at Risk (VaR) calculation** **No - go to question 19**
 Yes - give details below

The following input requires the calculation to be in £, however please note you can round your calculation to the nearest £100,000 for ease (e.g. £10,244,433 can be rounded to £10,200,000)

- 18.2** Provide a calculation in £ of the Value at Risk (VaR) at the most recent calculation date (where available) or your most recent calculation. £

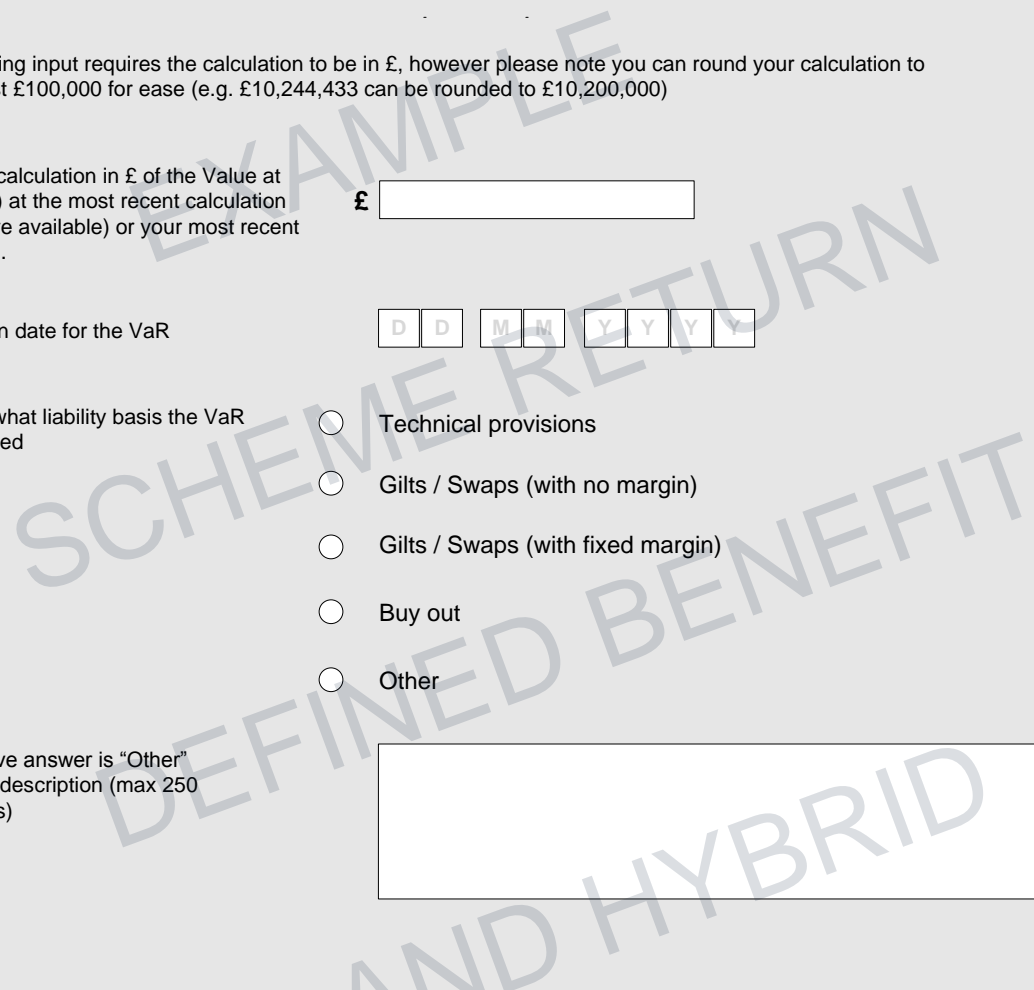
Calculation date for the VaR

- 18.3** State on what liability basis the VaR is calculated Technical provisions
 Gilts / Swaps (with no margin)
 Gilts / Swaps (with fixed margin)
 Buy out
 Other

If the above answer is "Other" provide a description (max 250 characters)

- 18.4** Indicate the percentile (%) at which the VaR has been calculated %

- 18.5** Indicate the period over which the VaR has been modelled in years



19 Information from the latest buyout valuation

- 19.1 Have you obtained an estimate of the coverage on a buyout basis? No - go to question 20
 Yes - give details below

19.2 Buyout valuation

Effective date of this valuation

D	D	M	M	Y	Y	Y	Y
---	---	---	---	---	---	---	---

19.3 Assets

Market value of assets

£ **19.4 Liabilities**

Liabilities for active members

£

Liabilities for deferred members

£

Liabilities for pensioner members

£

Total liabilities, excluding expenses of winding up

£ **19.5 Expenses**

Estimated expenses required to wind up the scheme

£ **20 Accounting valuation**

- 20.1 Have you obtained an accounting valuation? No go to question 21
 Yes – give details below

20.2 Accounting valuation

Effective date of this valuation

D	D	M	M	Y	Y	Y	Y
---	---	---	---	---	---	---	---

20.3 Accounting standard

Accounting standard adopted for latest company accounts

- FRS101
 FRS102 (periods starting after 31st December 2014)
 FRS105
 FRS17
 IAS19
 ASC715 (formerly FAS87)

20.4 Assets

Total assets

£ **20.5 Liabilities**

Total liabilities, excluding any defined contribution benefits and future expenses.

£

21 Asset breakdown

In this section we ask schemes to break down their investments into various asset categories. We expect schemes to apply sensible judgment when doing this, since some assets will not obviously fall into any of the categories available. In some instances this may require assistance from investment professionals such as the scheme's investment adviser or investment manager(s).

The asset information should be taken from the scheme's most recently audited accounts. It may be appropriate to supplement this with further asset breakdowns from the investment manager(s).

The Exchange help text offers guidance and examples. You may wish to read this before completing the asset breakdown. In particular, please note that:

- For multi-asset funds and insurance funds, schemes are encouraged to obtain a breakdown between the underlying asset classes and use this to allocate the fund between the Exchange asset categories
- Where derivatives are used by asset managers for efficient management of their portfolios, these should be allocated to the asset category that best characterises their underlying market exposure (e.g. a UK quoted equity fund using equity derivatives to access this market would be classified under UK quoted equities)
- Schemes with LDI portfolios should note the help text on "allocating repo arrangements" and apply similar principles to allocating those portfolios between bonds and cash / net current assets

The asset breakdown submitted here is used for the calculation of the Pension Protection Levy.

21.1 Effective date of this valuation

D	D	M	M	Y	Y	Y	Y
---	---	---	---	---	---	---	---

21.2 Bonds

Including those held within managed funds, UK and overseas, fixed interest, index-linked, government and corporate.

 %

If bonds are held, then indicate the % split over the following categories (the following three fields must add up to 100%)

Fixed interest government bonds %

Fixed interest non-government bonds %

Inflation-linked bonds %

21.3 Equities

Include all quoted and unquoted shares and private equity and those held in managed funds.

 %

If equities are held, then please indicate the % split over the following categories (the following three fields must add up to 100%)

UK quoted %

Overseas quoted %

Unquoted equities/private equity %

Asset breakdown continued

21.4 Other types of assets

Property	<input type="text"/>	%
Insurance funds	<input type="text"/>	%
Deferred or immediate fully insured annuities	<input type="text"/>	%
Hedge funds	<input type="text"/>	%
Cash and net current assets	<input type="text"/>	%
Commodities	<input type="text"/>	%
Asset backed contribution (ABC)	<input type="text"/>	%
Other	<input type="text"/>	%

21.5 Bespoke Investment Risk Calculation for PPF Levy purposes

Schemes whose latest Section 179 valuation shows total protected liabilities of 1.5 billion or greater are required to submit the results of a Bespoke Investment Risk Calculation. All other schemes have the option to submit this information on a voluntary basis.

The calculation must be in accordance with the PPF Guidance for the Bespoke Investment Risk Calculation and the Investment Risk Appendix to the PPF Levy Determination and it may require advice from appropriately qualified investment professionals.

Do you wish to provide the results of a bespoke Investment Risk Calculation? No - go to question 22
 Yes

Stressed asset value as at date of most recently available audited scheme accounts £

Unstressed asset value as at date of most recently available audited scheme accounts £

22 Asset-backed contributions

Asset-backed contribution (ABC)

If your pension scheme has entered into an asset-backed contribution arrangement (ABC) the Regulator is asking for information relating to the structure, validation and terms of the ABC. An ABC is a contractual arrangement between the trustees and any one or more entities within the sponsoring employer's group. ABCs involve regular payments to the scheme for the duration of the arrangement. The payment stream derives from an underlying asset.

As set out in the published guidance on ABCs, the reasons we are asking for this information is because when we look at the scheme we will "unpack" the effect of the ABC. In other words, when considering the valuation and the scheme's funding plans, we will look behind the net present value attributed to the scheme's interest in the ABC and will instead consider the aggregate funding stream provided under the recovery plan and the ABC. The information relating to the ABC sought by the Regulator will typically be found in the scheme's annual report and accounts, within advice obtained as part of the most recent actuarial valuation and/or within advice obtained when the ABC was implemented.

More information in relation to the Regulator's approach to ABCs is set out in our guidance which can be found at:

<http://www.thepensionsregulator.gov.uk/guidance/asset-backed-contributions.aspx#s11870>

- 22.1 Is there an asset-backed contribution arrangement in place which will provide payment(s) to the scheme? **No – go to 23**
 Yes – give details below

ABC structure – provide details about the core structure of the ABC

- 22.2 Provide a unique short name for this ABC that is meaningful to your scheme (maximum 100 characters)

- 22.3 How has the scheme's interest in the ABC been funded? Special / one off contribution from employer
 Using existing scheme assets
 Other – describe below

If "Other" selected, describe the type of underpinning asset in no more than 250 characters

- 22.4 What type of asset underpin / form part of the ABC structure? UK property
 Overseas property
 Tangible assets
 Loan notes
 Intangible assets
 Other – describe below

If "Other" selected, describe the type of underpinning asset in no more than 250 characters

22 Asset-backed contributions continued

22.5 Are the assets backing the ABC from within the employer group? **No**
 Yes

22.6 Are the cash-flows to the ABC from within the employer group? **No**
 Yes

22.7 Have any existing guarantees (from other parental/group or other entities) or contingent assets been surrendered by the scheme entering into the ABC arrangement? **No**
 Yes

22.8 Enter the calendar year in which the final payment to the scheme from the ABC is due?

ABC financial details – provide details in relation to the value of the ABC and the underpinning asset.

22.9 What is the value of the scheme's interest in the ABC (sometimes referred to as the Net Present Value) as included in the scheme's assets at the effective date of the most recent Part 3 valuation of the scheme? £

22.10 Enter the date at which the value of the schemes interest (input above) has been valued. In the majority of cases this should be the most recent Part 3 valuation date.

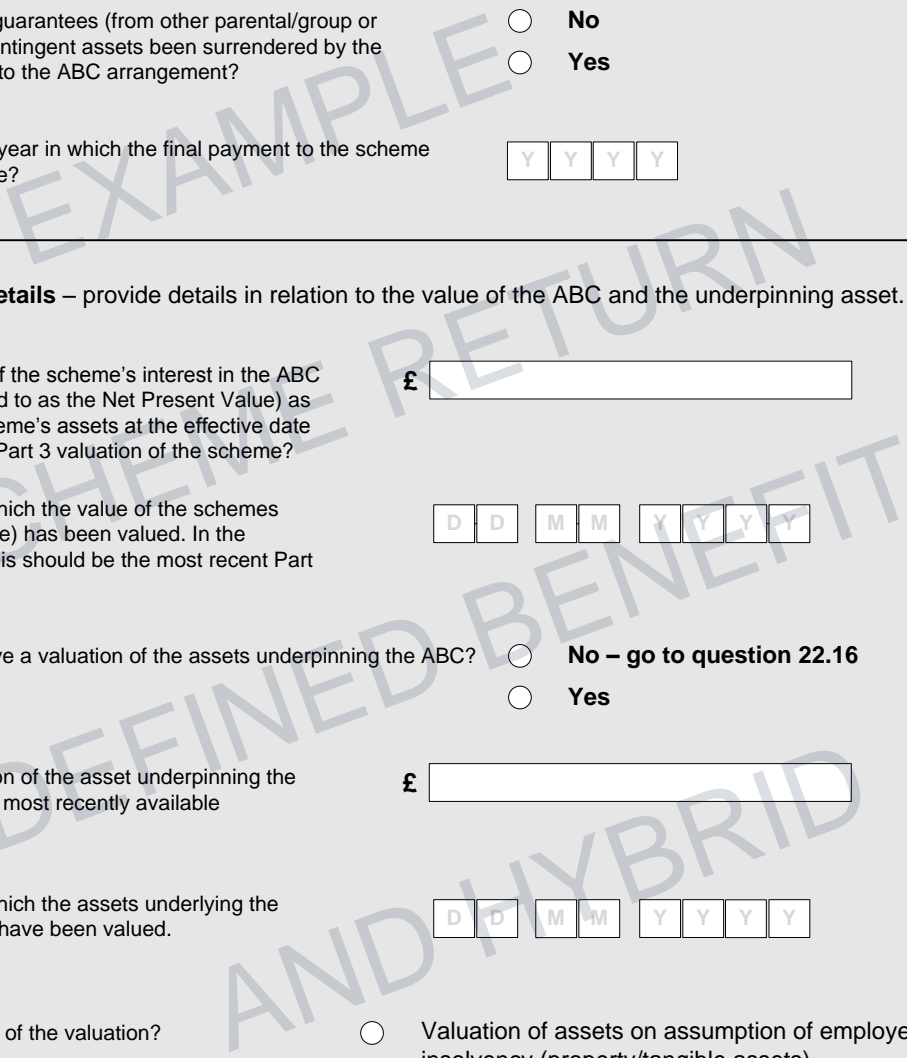
22.11 Do the trustees have a valuation of the assets underpinning the ABC? **No – go to question 22.16**
 Yes

22.12 What is the valuation of the asset underpinning the ABC (based on the most recently available valuation)? £

22.13 Enter the date at which the assets underlying the ABC (input above) have been valued.

22.14 What was the basis of the valuation? Valuation of assets on assumption of employer insolvency (property/tangible assets)
 Vacant possession (property)
 Open market option (property)
 Existing use (property /tangible assets)
 Other

22.15 Was the valuation carried out by a professional valuer? **No**
 Yes



23 Indexation, Guaranteed Minimum Pensions and Normal Pension Age

Please provide details of guaranteed increases to pensions in payment, Normal Pension Age and Guaranteed Minimum Pensions, if applicable. All percentages can be accurate to a maximum of 2 decimal places.

23.1 Indexation type for service accrued before 6 April 1997

Please provide details of any guaranteed pension increase for service accrued **before** 6 April 1997.

Indexation type

Where there is more than one such rate, please supply details of the rate applying to the largest proportion of the protected liabilities.

- Fixed increases
 Percentage of the increase in inflation
 Full indexing with inflation
 Index linking with inflation up to a maximum
 Index linking with inflation up to a max and min
 None

Indexation (max) % Indexation (min) %

- Inflationary index used
 Retail Prices Index (RPI)
 Consumer Prices Index (CPI)

23.2 Indexation type for service accrued after 5 April 1997

Please provide details of any guaranteed pension increase for service accrued **after** 5 April 1997.

Indexation type

Where there is more than one such rate, please supply details of the rate applying to the largest proportion of the protected liabilities.

- Fixed increases
 Percentage of increase in inflation
 Full indexing in line with inflation
 Index linking with inflation up to a maximum
 Index linking with inflation up to a max and min
 Not applicable

Indexation (max) % Indexation (min) %

- Inflationary index used
 Retail Prices Index (RPI)
 Consumer Prices Index (CPI)

23.3 Revaluation of benefits prior to retirement

For scheme benefits in excess of any Guaranteed Minimum Pension, please indicate which inflationary index will be used to determine future revaluations of pensions that have not yet come into payment.

Where there is more than one such rate, please supply details of the rate applying to the largest proportion of the protected liabilities

- Inflationary index for future revaluations
 Retail prices Index (RPI)
 Consumer prices Index (CPI)
 None (no benefits accrued after 1985)

23.4 Guaranteed Minimum Pensions (GMPs)

- Do the scheme liabilities include Guaranteed Minimum Pensions?
 Yes
 No

If yes, please provide the Scheme Contracted-Out Number (SCON)

23.5 Normal Pension Age (NPA) - As defined in paragraph 34 of schedule 7 to the Pensions Act 2004.

Pre 6 April 1997 Normal Pension Age

Post 5 April 1997 to Pre 6 April 2009 Normal Pension Age

Post 5 April 2009 Normal Pension Age

24 Incentive exercises

Please provide us with details of any 'incentive exercises' the scheme has undertaken in the 12 month period up to the scheme year end date (this should be the same date you provide when confirming your most recent scheme membership figures).

An Incentive Exercise is an invitation or inducement provided to a pension scheme member to change the form of their accrued defined benefit rights in a UK registered pension scheme; one objective of which is to reduce risk or cost for the pension scheme or sponsor(s). There are broadly two types of Incentive Exercise: Transfer Exercises involving transfers out of a defined benefit scheme. These include Enhanced Transfer Value exercises and Total Pension Increase Exchange exercises (also known as Retirement Flexibility, Flexible Retirement Options); and Modification Exercises which include Pension Increase Exchange exercises. These are run as special exercises but other similar transfer or modification exercises may ordinarily be available to members of the scheme. See the help text for further information by clicking on the question mark icon above.

You should confirm your membership details within the Scheme details category **before** entering incentive exercise information. Changes to the effective date on the membership page after completing this question will result in you needing to re-confirm these details.

24.1

Has the scheme undertaken an 'incentive exercise' or made an invitation to members to transfer or modify their scheme benefits in the 12 month period up to the latest scheme year-end date?

No – go to question 25

Yes – provide details below

24.2

Please indicate which of the following incentive exercise options apply to your scheme during this 12 month period by providing the number of members made an offer and the number of members taking up the offer (one or more options may apply to your scheme and zero members taking up the offer is a valid entry). If the option does not apply, please leave the input fields blank

	Members offered incentive	Members accepting incentive
Enhanced Transfer Value (ETV)	<input type="text"/>	<input type="text"/>
Pension Increase Exchange (PIE)	<input type="text"/>	<input type="text"/>
Total Pension Increase Exchange (TPIE)	<input type="text"/>	<input type="text"/>
Other	<input type="text"/>	<input type="text"/>

25 Transfer of members benefits

This section is collating information related to transfers of safeguarded member benefits. "Transfers" include those initiated by the member, the employer or trustee where the member's benefits move to another pension scheme or are converted to another type of benefit within a scheme.

Please provide the transfer information for the 12 month period up to the effective date of the most recent scheme report and accounts.

- 25.1 Has the scheme completed any transfers out and conversions in respect of a member's benefits? Yes (go to question 25.2)
 No (go to question 26)

25.2 What is the total number of transfers out and conversions that the scheme has completed?

25.3 What is the total value of transfers out and conversions that the scheme has completed? £

25.4 Of the transfers and conversions set out above, how many of these were cases where appropriate independent advice was determined to be required?

25.5 What is the total value of the transfers and conversions of cases where appropriate independent advice was determined to be required? £

25.6 Did the scheme pay transfer values out on a reduced basis in respect of any member's DB benefits? Yes
 No

25.7 Effective date of most recent Scheme Report and Accounts consistent with the period relating to the transfer information provided above.

26 Liability hedging

This section is collating information related to the sensitivity of both the asset and liability profile of the scheme relative to changes in interest rates and inflation, referred to as PV01 and IE01. Typically this information will be provided to trustees by their investment consultant.

We are only seeking this information where the trustees already commission this type of analysis. If this information is not calculated for the trustees, then please select the options "Neither" below. Where figures for PV01 and/or IE01 for both assets and liabilities are available, please ensure the information is provided at the same calculation date.

Assets

Select all options that apply

- 26.1 Does your investment consultant calculate, and have they provided the trustees with, the PV01 and IE01 for the scheme assets?
- PV01
 IE01
 Neither **(go to question 27)**

26.2 Effective date of PV01 and/or IE01 asset calculations

26.3 What is the PV01 change in asset value (based on total scheme assets)?

£

26.4 What is the IE01 change in asset value (based on total scheme assets)?

£

26.5 What are the total scheme assets which were used to calculate the PV01 and/or IE01?

£

Liabilities

Select all options that apply

- 26.6 Does your investment consultant calculate, and have they provided the trustees with, the PV01 and IE01 for the scheme liabilities?
- PV01
 IE01
 Neither **(go to question 26.11)**

26.7 Effective date of PV01 and/or IE01 liability calculations

26.8 What is the PV01 change in scheme liability value (based on total scheme liabilities)?

£

26.9 What is the IE01 change in scheme liability value (based on total scheme liabilities)?

£

26.10 What is the total scheme liability figure used to calculate the PV01 and/or IE01?

£

Basis

- 26.11 Please provide the basis used to calculate PV01 and/or IE01:
- Technical provisions
 Gilts / Swaps (with no margins)
 Gilts / Swaps (with fixed margins)
 Buy out
 Other

27 Assessing credit risk for bonds

Further to an EU Directive on the use of credit ratings (Directive 2013/14/EU) we are required to assess the extent to which schemes use reference to credit ratings and to monitor the adequacy of schemes' credit assessment processes, in relation to their direct investments in bonds/debt instruments.

We are therefore seeking information in relation to what the person(s) (e.g. trustees, investment managers) who decide on the sale, retention or purchase of these debt instruments take into account when assessing the credit risk for these investments.

If you are unsure of how to answer this question, we would recommend that you consult the scheme's investment consultant for further guidance.

- 27.1** Does the scheme have direct investments in debt instruments that are not purchased through a pooled investment fund?
- Yes **(go to question 27.2)**
- No **(go to question 28)**

- 27.2** What factors do the person(s) (e.g. Trustees, Investment Managers) who decide on the sale, retention or purchase of these debt instruments take into account when assessing the likelihood that their issuer will not make the capital or interest payment due on them in full and on time?
- Credit ratings
- Review of credit agency reports
- In-house credit assessment
- Other (specify below – max 50 characters)

Part 5: Employer details

28 Principal employer

28.1 Principal employer details

The principal employer is the employer named in the Trust Deed and Rules of the scheme as having special powers such as the power to appoint trustees, amend the scheme rules, or wind the scheme up.

Principal employer's name in full

28.2 Principal employer's registered address

Address

Line 1	<input type="text"/>
Line 2	<input type="text"/>
Line 3	<input type="text"/>
Line 4	<input type="text"/>
Line 5	<input type="text"/>

Postcode

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
----------------------	----------------------	----------------------	----------------------	----------------------	----------------------	----------------------	----------------------

Country

28.3 Organisation type

- Private limited company
- Public limited company
- Limited liability partnership
- Partnership
- Sole trader
- Registered charity
- College or education institution
- Overseas company
- Government / public body
- Other

28.4 Employer status

Please provide the current status of this employer.

If the exact status is not available, please select the option which most accurately reflects the current status of the employer.

- Active
- Active (proposal to strike off)
- Dormant
- Liquidated or dissolved
- In administration
- In liquidation
- In receivership
- Company voluntary arrangement

Effective date

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
----------------------	----------------------	----------------------	----------------------	----------------------	----------------------	----------------------	----------------------

If you are unsure of the effective date of the current status you may find it using the search facility on the Companies House website

Principal employer continued**28.5 Employer identifiers**

Companies House number	<input type="text"/>
Registered charity number	<input type="text"/>
Experian Unique Identifier (EUID)	<input type="text"/>
Employer's pension scheme reference (EPSR)	<input type="text"/>

28.6 Employer contact

Please provide an email address for the pensions contact at this employer. A group mailbox (e.g. 'pensions@company.com', or 'finance@company.com') is preferred over an individual's name (due to the transient nature of employees within the workplace).

28.7 Defined benefit employer membership

Please provide the current number of members that hold a defined benefit entitlement within the scheme.

Number**Date calculated**

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
D	D	M	M	Y	Y	Y	Y

Schemes should try to apportion scheme members between participating employers using reasonable estimates where necessary. Having correctly apportioned as many as possible without incurring disproportionate cost, they should then divide the remaining members between the participating employers, in proportion to the number of members already allocated to each participating employer.

For example, assuming a scheme has 120 members in total and only 60 of these can be correctly allocated. There are three participating employers with the following number of members:

Employer A - 10 members
Employer B - 20 members
Employer C - 30 members

The remaining 60 members should be allocated in the same proportions i.e. 10 members to Employer A, 20 members to Employer B and 30 members to Employer C giving the following totals to be entered in the relevant field on the Scheme Return:

Employer A - 20 members
Employer B - 40 members
Employer C - 60 members

28.8 Statutory employer

Is this a statutory employer?

Yes

No

29 Participating employer

Participating employer details

A participating employer is any employer whose employees participate in the scheme

Give details of all the participating employers for this scheme.
Photocopy section 29 as many times as necessary. Make sure you
number each sheet. 1 of 3 for example.

Participating employer

of

29.1 Participating employer's name in full

29.2 Participating employer's registered address

Address

Line 1	<input type="text"/>
Line 2	<input type="text"/>
Line 3	<input type="text"/>
Line 4	<input type="text"/>
Line 5	<input type="text"/>

Postcode

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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Country

29.3 Organisation type

- Private limited company
- Public limited company
- Limited liability partnership
- Partnership
- Sole trader
- Registered charity
- College or education institution
- Overseas company
- Government / public body
- Other

29.4 **Employer status**

Please provide the current status of this employer.

If the exact status is not available, please select the option which most accurately reflects the current status of the employer.

- Active
- Active (proposal to strike off)
- Dormant
- Liquidated or dissolved
- In administration
- In liquidation
- In receivership
- Company voluntary arrangement

Effective date

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
----------------------	----------------------	----------------------	----------------------	----------------------	----------------------	----------------------	----------------------

If you are unsure of the effective date of the current status you may find it using the search facility on the Companies House website

Participating employer continued**29.5 Employer identifiers**

Companies House number	<input type="text"/>
Registered charity number	<input type="text"/>
Experian Unique Identifier (EUID)	<input type="text"/>
Employer's pension scheme reference (EPSR)	<input type="text"/>

29.6 Employer contact

Please provide an email address for the pensions contact at this employer. A group mailbox (e.g. 'pensions@company.com', or 'finance@company.com') is preferred over an individual's name (due to the transient nature of employees within the workplace).

29.7 Defined benefit employer membership

Please provide the current number of members that hold a defined benefit entitlement within the scheme.

Number**Date calculated**

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
D	D	M	M	Y	Y	Y	Y

Schemes should try to apportion scheme members between participating employers using reasonable estimates where necessary. Having correctly apportioned as many as possible without incurring disproportionate cost, they should then divide the remaining members between the participating employers, in proportion to the number of members already allocated to each participating employer.

For example, assuming a scheme has 120 members in total and only 60 of these can be correctly allocated. There are three participating employers with the following number of members:

Employer A - 10 members
Employer B - 20 members
Employer C - 30 members

The remaining 60 members should be allocated in the same proportions i.e. 10 members to Employer A, 20 members to Employer B and 30 members to Employer C giving the following totals to be entered in the relevant field on the Scheme Return:

Employer A - 20 members
Employer B - 40 members
Employer C - 60 members

29.8 Statutory employer

Is this a statutory employer?

- Yes
 No

30 Multi-employer scheme structure**30.1 This scheme is structured on the following basis:**

The scheme categories broadly reflect the categories set out in Paragraphs 74 and 75 of the Pension Protection Fund (Multi-employer Schemes) (Modification) Regulations 2005 (the 'Regulations') or Regulations 74 and 75 of the Pension Protection Fund (Multi-employer Schemes) (Modification) Regulations (Northern Ireland) 2005.

Tick only one description that applies. Where the rules provide for an option to segregate in some circumstances and a requirement to segregate in other circumstances, you should tick **a**).

Where the rules provide for an employer in a multi-employer scheme to have a requirement or a discretion to segregate on the cessation of participation of an employer you should select a) or b) as appropriate.

Where you are a single employer scheme you should complete this question to reflect what the provisions of the scheme rules state in circumstances where the scheme has more than one employer. If your scheme rules do not make any provision for the scheme to be a multi-employer scheme you should tick c).

A multi-employer scheme is one which has more than one employer which employs members of the scheme where a company has ceased to employ members of the scheme, it will remain an employer unless one of the conditions a) to d) of the Pension Protection Fund (multi-employer schemes) (modification) Regulations 2005 has been met.

- a) A requirement to segregate on cessation of participation of an employer**
- b) Discretion to segregate on cessation of participation of an employer**
- c) No requirement or discretion to segregate on cessation of participation of an employer (last man standing)**
- d) This is a single employer scheme**

30.2 Is this scheme established as a centralised scheme for non-associated employers?

- Yes**
- No**

Treatment as a centralised scheme for non-associated employers is at the discretion of the Board of the Pension Protection Fund based on evidence supplied by the scheme and/or information otherwise available to the Board. The Board may distinguish between sections of schemes and the treatment will not apply to sections where the employers are associated (including through a permanent community of interest). Evidence to be supplied could include, for example, relevant parts of the Trust Deed and Rules, scheme booklets, and any booklets for employers. The Board reserves the right to contact you to request further information in this respect.

30.3 If the scheme is centralised for non-associated employers, does the scheme contain only lump sum benefits, none of which are provided by contracted out monies?

- Yes**
- No**

30.4 Has legal advice been obtained in relation to the structure of the scheme?

- The scheme has obtained legal advice confirming the scheme to be a "Last Man Standing" scheme
- The scheme has obtained legal advice confirming the scheme is not a "Last Man Standing" scheme
- The scheme has not obtained legal advice in relation to the structure of the scheme

Part 6: Declaration

31 Scheme trustee/manager representative's declaration

To be completed by a person authorised to represent the scheme trustees or manager (for non-trust based schemes).

I declare that:

- I am authorised to submit the scheme return on behalf of the scheme trustees/scheme manager (non-trust based schemes)
- The scheme trustees/manager are aware of the information supplied on this form
- The information supplied on this form is true and correct to the best of my knowledge
- The scheme trustees/manager are aware that the levy-specific data will be used to calculate certain levies for this scheme, where appropriate. If any of this information ceases to be correct prior to 31 March 2019, I certify that I will provide the Pensions Regulator with an update no later than 31 March 2019.

Title

First name(s)

Surname

Signature

Date

D	D	M	M	Y	Y	Y	Y
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Please be aware that it is a criminal offence under section 195 of the Pensions Act 2004 to knowingly or recklessly supply false or misleading information on this form.