



Glasgow City Council

Strathclyde Pension Fund Committee

Report by Director of Strathclyde Pension Fund

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Item 2

26th November 2025

Pension Administration Strategy

Purpose of Report:

To present a revised Pension Administration Strategy (PAS).

Recommendations:

The Committee is asked **to APPROVE** the attached draft Pension Administration Strategy for consultation with scheme employers.

Ward No(s):

Citywide: ✓

Local member(s) advised: Yes ☐ No ☐ consulted: Yes ☐ No ☐

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1 Background

Strathclyde Pension Fund (SPF) introduced its first Pension Administration Strategy (PAS) in March 2010. The strategy sets out the procedures and performance standards required of both SPFO and its employers to ensure the efficient and effective administration of the pension scheme. The committee agreed amended strategies in September 2011, June 2015, March 2020 and June 2023. A review of the PAS is listed as a priority in the SPF 2025/26 Business Plan which was approved by the SPF Committee in March 2025.

2 Regulation 57

The Pension Administration Strategy (PAS) is prepared and published in accordance with [regulation 57](#) of the Local Government Pension Scheme (Scotland) Regulations 2018. Regulation 57 is set out at Appendix A for information.

3 Changes Since Last Review

Changes which required to be addressed in the current review include:

- amendments to the scheme regulations and other relevant legislation;
- revised guidance including guidance on discretions from the [LGPC](#);
- developments in the role and activities of The Pension Regulator (TPR) including publication of the combined [General Code of Practice](#) in 2024);
- changes in ways of working both at SPFO and scheme employers, including ongoing improvements in the functionality and usage of SPFO's member portal, *SPFOOnline*.

4 Revised Strategy

A revised Pension Administration Strategy is attached to this report. Revisions reflect the changes described at 3, above.

5 Consultation with Employers

Regulation 57 requires SPFO to consult its scheme employers and such other persons as it considers appropriate before making revisions to its PAS. The draft PAS will be issued to all scheme employers for comment. SPFO will also engage directly with scheme employers.

6 Revised Strategy – Final

Subsequent to the consultation with employers, a further report will be prepared for the Strathclyde Pension Fund Committee's meeting in March 2026 with a view to the revised PAS becoming effective from 1st April 2026.

7 Policy and Resource Implications

Resource Implications:

<i>Financial:</i>	None.
<i>Legal:</i>	See paragraph 2 and Appendix 1.
<i>Personnel:</i>	None.
<i>Procurement:</i>	None.

Council Strategic Plan: SPF supports all Missions within the Grand Challenge of: ***Enable staff to deliver essential services in a sustainable,***

innovative and efficient way for our communities. The LGPS is one of the key benefits which enables the Council to recruit and retain staff.

Equality and Socio-Economic Impacts:

Does the proposal support the Council's Equality Outcomes 2021 - 25

Equalities issues are addressed in the scheme rules which are the responsibility of Scottish Government, in the Fund's Communications Policy which has been the subject of an Equalities Impact Assessment, and in the Fund's Responsible Investment strategy.

What are the potential equality impacts as a result of this report?

N/a

Please highlight if the policy/proposal will help address socio economic disadvantage.

N/a.

Climate Impacts:

Does the proposal support any Climate Plan actions? Please specify:

N/a.
Strathclyde Pension Fund's Climate Change strategy is being developed in line with Item 34 of the Council's Climate Action Plan.

What are the potential climate impacts as a result of this proposal?

N/a.

Will the proposal contribute to Glasgow's net zero carbon target?

N/a.

Privacy and Data Protection impacts:

Are there any potential data protection impacts as a result of this report
Y/N

No.

If Yes, please confirm that a Data Protection Impact

Assessment (DPIA) has
been carried out N/a.

8 Recommendation

The Committee is asked to approve the attached draft Pension Administration Strategy for consultation with scheme employers.

Appendices
Appendix 1

Regulation 57

The Local Government Pension Scheme (Scotland) Regulations 2018 – regulation 57

57.-(1) An **administering authority** may prepare a written statement of the authority's policies in relation to such of the matters mentioned in paragraph (2) as it considers appropriate ("its pension administration strategy") and, where it does so, paragraphs (3) to (7) apply.

(2) The matters are-

- (a) procedures for liaison and communication with Scheme employers in relation to which it is the **administering authority** ("its Scheme employers");
- (b) the establishment of levels of performance which the **administering authority** and its Scheme employers are expected to achieve in carrying out their Scheme functions by-
 - (i) the setting of performance targets;
 - (ii) the making of agreements about levels of performance and associated matters; or
 - (iii) such other means as the **administering authority** considers appropriate;
- (c) procedures which aim to secure that the **administering authority** and its Scheme employers comply with statutory requirements in respect of those functions and with any agreement about levels of performance;
- (d) procedures for improving the communication by the **administering authority** and its Scheme employers to each other of information relating to those functions;
- (e) the circumstances in which the **administering authority** may consider giving written notice to any of its Scheme employers under **regulation 65 (additional costs arising from Scheme employer's level of performance)** on account of that employer's unsatisfactory performance in carrying out its Scheme functions when measured against levels of performance established under sub-paragraph (b);
- (f) the publication by the **administering authority** of annual reports dealing with-
 - (i) the extent to which that authority and its Scheme employers have achieved the levels of performance established under sub-paragraph (b); and
 - (ii) such other matters arising from its pension administration strategy as it considers appropriate; and
- (g) such other matters as appear to the **administering authority** after consulting its Scheme employers and such other persons as it considers appropriate, to be suitable for inclusion in that strategy.

(3) An **administering authority** must-

- (a) keep its pension administration strategy under review; and
- (b) make such revisions as are appropriate following a material change in its policies in relation to any of the matters contained in the strategy.

(4) In preparing or reviewing and making revisions to its pension administration strategy, an **administering authority** must consult its Scheme employers and such other persons as it considers appropriate.

(5) An **administering authority** must publish-

- (a) its pension administration strategy; and
- (b) where revisions are made to it, the strategy as revised.

(6) Where an **administering authority** publishes its pension administration strategy, or that strategy as revised, it must send a copy of it to each of its Scheme employers and to the Scottish Ministers as soon as is reasonably practicable.

(7) An **administering authority** and its Scheme employers must have regard to its pension administration strategy when carrying out their functions under these Regulations.

(8) In this regulation references to the functions of an **administering authority** include, where applicable, its functions as a **Scheme employer**.