
STATUTORY INSTRUMENTS

2023 No. 187

**The Local Government (Structural Changes)
(Supplementary Provision and Amendment) Order 2023**

PART 3

PROVISION RELATING TO PENSION FUNDS

Local Government pension funds: Cumbria

4.—(1) The Local Government Pension Scheme Regulations 2013⁽¹⁾ are amended in accordance with paragraphs (2), (3) and (4).

(2) In regulation 64 (special circumstances where revised actuarial valuations and certificates must be obtained) after paragraph (15) insert—

“(16) Where the exiting employers are Cumbria County Council, Allerdale Borough Council, Barrow-in-Furness Borough Council, Carlisle City Council, Copeland Borough Council, Eden District Council and South Lakeland District Council—

(a) the assets and liabilities of the fund in respect of current or former employees (or those of any predecessor authority) of the exiting employers must be allocated between Cumberland Council and Westmorland and Furness Council in proportions to be determined by Westmorland and Furness Council, and

(b) paragraph (17) applies.

(17) Where this paragraph applies, no exit payment or exit credit is due under paragraph (1) and paragraph (2) does not apply.

(18) In determining the proportions for the purposes of paragraph (16)(a) Westmorland and Furness Council must seek advice from an actuary and consult with Cumberland Council.”.

(3) In Part 1 of Schedule 3 (pension funds) in paragraph 1 at the end insert—

“(zd) Westmorland and Furness Council.”.

(4) In the table after paragraph 4 in Part 2 of Schedule 3 at the end insert—

“An employee of Cumberland Council	Westmorland and Furness Council”
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⁽¹⁾ S.I. 2013/2356 as amended by S.I. 2014/1012, S.I. 2014/1146, S.I. 2015/755, S.I. 2016/449, S.I. 2016/653, S.I. 2017/126, S.I. 2017/251, S.I. 2017/612, S.I. 2018/103, S.I. 2018/269, S.I. 2018/493, S.I. 2018/1133, S.I. 2019/615, S.I. 2020/123, S.I. 2020/179, S.I. 2020/893 and S.I. 2021/272.