



Pension Schemes Act 1993

1993 CHAPTER 48

PART VI

FURTHER REQUIREMENTS FOR PROTECTION OF SCHEME MEMBERS

114 Additional documents for members etc. and Registrar

- (1) Without prejudice to the generality of the power conferred on him by section 113(1), the Secretary of State may by regulations require the trustees of an occupational pension scheme or, if there are no trustees, the managers—
 - (a) to obtain at such times as may be prescribed documents to which this subsection applies; and
 - (b) to make copies of them available to the persons specified in section 113(2).
- (2) In relation to any scheme, the documents to which subsection (1) applies are—
 - (a) its audited accounts;
 - (b) an auditor's statement about contributions under it;
 - (c) an actuarial valuation of its assets in relation to its liabilities; and
 - (d) an actuary's statement concerning such aspects of any such valuation as may be prescribed.
- (3) The Secretary of State may by regulations—
 - (a) prescribe the persons who may act as auditors or actuaries for the purposes of this section; or
 - (b) provide that the persons who may so act shall be—
 - (i) persons with prescribed professional qualifications or experience; or
 - (ii) persons approved by the Secretary of State.
- (4) The Secretary of State may by regulations make provision as to the form and content of any such document as is mentioned in subsection (2).