

26 November 2024

Gloucestershire Pension Fund

Annual Report 2023/24

The Local Government Pension Scheme Regulations 2013 require an administering authority to publish a pension fund annual report on or before 1st December following the Scheme year end. Amongst other requirements, it is set out that the annual report should contain an external auditor's opinion on the pension fund's statement of accounts, which is a 'consistent with' opinion, referring to the opinion which is given on the administering authority's statement of accounts (of which the pension fund's accounts form a part of).

The audit of Gloucestershire County Council (the administering authority) is not yet complete and as such an opinion has not yet been issued, therefore the Pension Fund is unable to comply with the specific requirement set out above to include a 'consistent with' opinion to that given on the administering authority's statement of accounts.

To avoid breaching the requirement to publish a pension fund annual report on or before 1st December following the Scheme year end, we are publishing the Annual Report without the auditor opinion and the Annual Report will be republished with the external auditor opinion, once the external auditor has issued an opinion on the administering authority's statement of accounts.



Matthew Trebilcock

Head of Pensions

