

**Certificate given for the purposes of certifying that a defined benefit and/or hybrid scheme satisfies the test scheme standard**

Name of scheme: LGPS (Scotland)<sup>1</sup>

Type of scheme: Career average or final salary pension

Name and Address of employer: Certificate covers all participating employers

Effective Date: 6 April 2016

**Satisfaction of the cost of accruals test**

I certify that, in my opinion, the above scheme satisfies the cost of accruals test in relation to the jobholders employed by all participating employers who are relevant members of that scheme.

In determining whether this scheme meets the cost of accruals test, I confirm that I have complied with the relevant statutory requirements and with the guidance issued under those requirements by the Secretary of State for Work and Pensions which is for the time being in force.



Signature:

Position and qualification: Fellow of the Institute of Actuaries

In what capacity signed: Actuary

Name: Ian Boonin

Date: 16 May 2016

---

<sup>1</sup> Governing regulations can be found at <http://www.lgpsregs.org/index.php/scotland/lgpsregs2014-resources/lgps-regs-2014>