
Appendix 3 – Summary of Key Changes

Paragraph	Notes
25 – Taskforce on Climate-related Financial Disclosures (TCFD)	Confirming expected implementation from 2024, with first reporting in late 2025
31 – Cost Control Mechanism	Fire Brigade Union granted permission to appeal High Court judgement on Cost Control Mechanism
37 – McCloud	Government Consultation on issues relating to McCloud remedy (summarised in Appendix 1)
58 – LGPS Sharia Compliance	Evidence sought on LGPS compliance with Sharia
81 – Scams	Major data breach at Capita – copy of Regulator Statement in Appendix 2
87 – Changes to Pension Taxation	Confirmation of changes to Annual Allowance and Lifetime Allowance