
STATUTORY RULES OF NORTHERN IRELAND

2022 No. 121

**The Occupational Pension Schemes (Master
Trusts) Regulations (Northern Ireland) 2022**

Supervisory return: contents

13. For the purposes of section 15(2) of the Act (requirement to submit supervisory return), the Regulator may require the following information to be included in a supervisory return, to the extent that it has not already been provided to the Regulator—

- (a) details of how trustees' competence is being maintained, with particular reference to their compliance with the knowledge and understanding requirements in Articles 224, 225(1) and 226 of the 2005 Order;
- (b) details of the scheme strategist's professional development;
- (c) where the scheme is an ear-marked scheme as defined in regulation 1(2) of the Occupational Pension Schemes (Requirement to obtain Audited Accounts and a Statement from the Auditor) Regulations (Northern Ireland) 1997(2)—
 - (i) the most recent accounts published in relation to each insurance company with which the trustees or managers of the scheme hold policies of insurance or annuity contracts falling within the description in that definition, and
 - (ii) where any such insurance company is part of a group in respect of which there is a duty to prepare group accounts under section 399 of the Companies Act(3), the most recent such accounts which have been published;
- (d) the scheme's most recent business plan;
- (e) details of the scheme's current position in relation to its objectives in the business plan;
- (f) any other information that is relevant to the authorisation criteria listed in section 5(3) of the Act (decision on application).

(1) Article 225 was amended by paragraph 252(9) of Schedule 1 to [S.I. 2009/1941](#)

(2) [S.R. 1997 No. 40](#); the definition of "ear-marked scheme" was amended by paragraph 14(2) of the Schedule to [S.R. 1997 No. 160](#)

(3) Section 399 was amended by regulation 5(6) of [S.I. 2015/980](#) and regulation 3(4) of [S.I. 2016/1245](#)