

Staff and Pensions Committee

9 December 2024

Review of the Minutes of the Fire Local Pension Board Meeting, 23 September 2024

Recommendation

That the Staff and Pensions Committee receive, consider and comment on the minutes of the meeting of the Warwickshire Fire Local Pension Board on 23 September 2024.

1. Executive Summary

- 1.1 The minutes of the meeting of the Warwickshire Fire and Rescue Local Pension Board on 23 September 2024 are attached as an appendix. Notable points are outlined below with updates included where matters have progressed since the Pension Board meeting.

2. Age Discrimination Remedy (“McCloud”)

- 2.1 On 1 October 2023 the legislation for the age discrimination remedy came into force. The regulations mean that all members in scope will be rolled back into their legacy pension scheme for the remedy period, which was from 01 April 2015 to 31 March 2022.
- 2.2 West Yorkshire Pension Fund are processing retirement cases after 1st October 2023 as per the new regulations.
- 2.3 All members that are in scope for remedy must now be given the option to choose between their legacy scheme and the 2015 scheme for the remedy period. Warwickshire Payroll Team have completed the extensive data collection needed by West Yorkshire Pension Fund to calculate members benefits under the age discrimination remedy. The data has been calculated using a Government Actuary Department (GAD) tool that considers tax and interest on the pension contributions.
- 2.4 A McCloud compensation scheme has been launched to compensate for losses incurred by members due to McCloud. The first payment has been made relating to refund of pension contributions following a member retiring and converting service from the 2015 scheme to the 2006 scheme.
- 2.5 Remedial Service Statements which detail options to firefighter members in scope for the age discriminations remedy must be completed and information

sent to in scope members by 31/03/2025. West Yorkshire are working towards this deadline in priority order of cases as identified by the Local Government Association.

3. Second Modified Retained Exercise (“Matthews”)

- 3.1 Following the legal case of Matthews, this project allows firefighters who worked as retained officers between 1 April 2000 and 30 June 2000 to purchase pension service from their start date up to 31 March 2015.
- 3.2 The pension administration team have identified 144 retained firefighters eligible to purchase pension service, with 57 people so far expressing an interest in receiving further information and calculations. 30 of these are pensioners, 18 are deferred members and 9 active firefighters. The team have now calculated and sent details on purchase of service to 9 individuals.
- 3.3 Processes have been developed with finance and payroll colleagues to record and recover contributions owed for positive elections to purchase service.
- 3.4 Retained firefighters who choose to purchase service will have a pension record set up for them with West Yorkshire Pension Fund, our scheme administrator. The project has a deadline of 31 March 2025, but there has been discussion from the LGA around this being extended due to the complex work currently continuing with this project and the age discrimination remedy.

4. Risk Register

- 4.1 The risk register for the Firefighters’ Pension Scheme has been updated in line with the updated risk scoring method used by the Council, which is now based upon likelihood score multiplied by impact scores.

5. National Pension Dashboard

- 5.1 All pension funds with over 100 members must connect to the national pensions dashboard, a project that will allow members to log in and see all their pension information, including state pension, in one place, securely, online. Connection for the firefighters’ pension scheme to the national dashboard must be achieved by 31st October 2025.
- 5.2 For pension funds to connect to the national dashboard they must purchase an Integrated Service Pathway (ISP). West Yorkshire Pension Fund have agreed an ISP provider for its dashboard, and this had gone live on 1 August with positive feedback received.

6. Financial Implications

- 6.1 Any additional lump sums or pensions payable as a result of the Second Modified Retained Exercise or the Age Discrimination Remedy will be funded by the government via the Fire Pensions Top-Up Grant. Associated internal

project costs are funded from the Warwickshire Fire and Rescue Service revenue budget.

7. Environmental Implications

7.1 None.

8. Supporting Information

8.1 None

9. Timescales associated with the decision and next steps

9.1 None.

Appendices

1. Minutes of the meeting of the Local Fire Pension Board held on 23 September 2024

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The report was circulated to the following members prior to publication:

Local Member(s): n/a

Other members: Cllrs Butlin, Dahmash, and Gifford