



FPS Bulletin 94 – June 2025

Welcome to issue 94 of the Firefighters' Pensions Schemes bulletin.

We would encourage you to read this bulletin, taking note of and carrying out any relevant actions. This may entail escalating items, alerting colleagues where necessary, and circulating and discussing this bulletin in other forums including but not limited to others within your FRAs i.e. HR or Finance colleagues, Local Pension Boards and third-party administrators/payroll providers.



If you are looking for information on a certain topic, issue and content indexes are held on the <u>main bulletin page</u> of the website and are updated following each new issue.

If you have any comments on this bulletin, suggested items for future issues, or a job you would like to advertise, please email bluelightpensions@local.gov.uk.

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Calendar of events

Please see below a calendar of upcoming events relevant to the Firefighters' Pension Schemes. Only those events which are hyperlinked are currently available to book. If you have any events you would like to be included in a future bulletin, please email <u>bluelightpensions@local.gov.uk</u>.

Table 1: Calendar of events

Event	Date
FPS Coffee Morning	1 July 2025 31 July 2025
FPS Technical Working Group	20 August 2025 24 November 2025
SAB	11 September 2025 11 December 2025
FPS Communications Working Group	7 July 2025 29 September 2025
Local Pension Board training	<u>17 September 2025</u> (in person) <u>22 January 2026</u> (MS Teams) Refresher Training: <u>18 August 2025</u> (MS Teams)
LPB Chair Forum	26 August 2025 30 October 2025
Administrator Forum	 14 July 2025 11 August 2025 8 September 2025 13 October 2025 10 November 2025 8 December 2025

LGA FRA drop-in session	23 July 2025 22 August 2025 23 September 2025 23 October 2025 (November date to be added) 23 December 2025
Internal Dispute Resolution Procedure (IDRP) Training	<u>24 July 2025</u>
III Health Retirement Training	28 July 2025 3 September 2025
Induction Training	12 August 2025 24 October 2025
AGM	17 and 18 September 2025

Firefighters' Pensions Team objectives

The Teams role is to provide guidance to employers on the application of pension regulations in their role as scheme manager.

We have set up a new section '<u>Firefighters' Pensions Team objectives</u>' on the <u>FPS</u> regulations and guidance website, which sets out the teams objectives as to how we achieve this. Each objective is broken down to show what we do to meet each objective.

Actions arising

Scheme Managers

<u>HMRC Offsetting guidance</u>: should ensure that they are aware of this process for those cases that are affected.

Annual Benefit Statement (ASS) Remediable Service Statement (RSS) 2024 and 2025 production: should discuss with their administrators the cut-off point to produce the 2024 statements, so ensure that they can facilitate the production of the 2025 statements.

<u>Matthews Project Implementation Data request</u>: FRA's to complete the Project Implementation data request and return to the <u>bluelightpensions@local.gov.uk</u> by **22** July 2025

<u>FPS Valuation – Thank you</u>: All FRAs should continue to hold and collate data on individual Matthew's elections for the remainder of the options exercise. This data will be needed by MHCLG to measure total adjustments for lost historic pension contributions tax relief on (i.e. under part 11 rule 6E of SI 2006/3432 as amended).

<u>2025 Training and Development:</u> are encouraged to allow their employees to attend the relevant training on offer, where it will help with their role and ongoing development.

<u>Firefighters' Pensions Annual Conference</u>: are encouraged to save the date for the annual conference on 17 and 18 September 2025.

Administrators

<u>Local Government Pension Scheme (LGPS) McCloud data requests:</u> to share remedy data with other public sector schemes, without the need for members consent, as per instruction by HM Treasury.

<u>Firefighters' Pensions Annual Conference</u>: are encouraged to save the date for the annual conference on 17 and 18 September 2025.

Local Pension Boards

<u>Local Pension Board (LPB) Training Sessions</u>: are encouraged to book onto either the full or refresher training accordingly.

<u>Firefighters' Pensions Annual Conference</u>: are encouraged to save the date for the annual conference on 17 and 18 September 2025.

Age Discrimination Remedy updates

HMRC Offsetting guidance

As covered in <u>FPS Bulletin 92 - April 2025</u>, we informed readers that <u>The Public</u> <u>Service Pension Schemes (Rectification of Unlawful Discrimination)(Tax)</u> <u>Regulations 2025</u> had been laid.

These regulations were laid to address missing legislation regarding offsetting new unauthorised payment charge amounts that arise due to remedy choices, from previously paid unauthorised payment charge amounts.

The legislation set out timeframes for scheme managers to report the relevant amounts to HMRC, but there were no details of how this information should be reported

<u>Appendix A</u> of <u>HMRC's June 2025 newsletter</u>, sets out the process to report the recovery for the unauthorised payments charge.

'The event report template spreadsheet' and 'Offsetting Unauthorised Payment spreadsheet' have been published in the <u>Age Discrimination remedy – useful</u> <u>information</u> section of the <u>FPS regulations and guidance</u> website.

It is important to note that when HMRC reference 'scheme administrator' as defined by <u>S270 of the finance act 2004</u> this is the equivalent of what is defined under <u>regulation 4</u> of the Firefighters' Pension Scheme Regulations 2014 as the 'scheme manager'.

All reporting spreadsheets should be sent to HMRC through the Secure Data Exchange System (SDES) and not via email.

ACTION:

Scheme managers should ensure that they are aware of this process for those cases that are affected.

Annual Benefit Statement (ASS) Remediable Service Statement (RSS) 2024 and 2025 production

We would like to urge all scheme managers to discuss with their pension administrators what their "cut off" date for the 2024 statements will be. As administrators will be busy uploading the End of Year data and preparing for the 2025 ABS runs, it would seem sensible to make this cut-off date on or around 30 June 2025.

What will be paramount to understand though is the reason why a 2024 statement was not produced as part of your bulk runs, and you will want to ensure that a 2025 statement can be run when the time comes.

We cannot stress enough how important the 2025 statement runs will be as this will be the first set of data that will be used for connection to the Pensions Dashboard, so it is preferable to resolve any issues (where possible) before then.

ACTION:

Scheme managers should discuss with their administrators the cut-off point to produce the 2024 statements, so ensure that they can facilitate the production of the 2025 statements.

Cross Border Transfers guidance

At a recent administrator forum, a query relating to cross border transfers, who are affected by remedy, was raised with regards to which scheme is being referred to within point 6.8 of the <u>non-club transfers and cross border transfers in GAD</u> guidance.

GAD have confirmed that for a cross-border transfer into the English scheme, the calculation described above paragraph 6.8 should be the English credit (i.e. based on the pensionable pay definition and accrual rate under the English regulations). These members originally transferred into the legacy scheme, where their service record was replicated. This approach therefore creates parity in the McCloud rollback approach between the cross-border transfer in member and an otherwise identical member who had been in the England scheme all along. This credit is then also consistent with the English scheme retirement and benefit terms to which the member will be subject.

Matthews remedy updates

Project Implementation Data request

Further to our request in <u>FPS Bulletin 82 - June 2024</u> we would now like to collect the data for period 1 April 2025 to 30 June 2025.

Please complete the return which you can access via this link <u>Project</u> <u>Implementation data request.</u> Earlier templates will not capture the detail we are now asking you to provide.

ACTION: FRA's to complete the Project Implementation data request and return to the <u>bluelightpensions@local.gov.uk</u> by **22 July 2025**

Manual cases

GAD are making progress with refer to GAD manual cases received to date. GAD have begun returning higher-rate contribution tax relief cases. However, GAD still need a wider variety and volume of cases to develop their processes for other refer to GAD manual case types. Please can FRAs with cases to refer to GAD get in touch at Firematthewscalculator@gad.gov.uk

Calculator version 3

GAD are grateful to the FRAs who have volunteered to participate in pre-release trials of the version 3 Matthews calculator. Version 3 is being developed to support relevant parts of the changes proposed under the Amendments to the Firefighters' Pension Scheme: retained firefighters consultation. GAD are now hoping to run these pre-release trials once the consultation response is published and will contact volunteers in the next few weeks with further

details. Firematthewscalculator@gad.gov.uk

FPS

Firefighters' Pensions: DELTA Returns - Collection of firefighters' pension forecasts for period 2025/26 to 2030/31

On 27 June 2025, Home Office emailed Claim Certifiers/Administrators to provide advance notice of their request to ask FRAs to prepare and submit their pension income/expenditure forecasts for the period 2025/2026 to 2030/2031, which will be required to submit via the online DELTA system.

On 30 June 2025, Home Office followed this up with two <u>further emails</u>, one including the <u>commissioning letter</u> and the relevant <u>supporting documents</u> to be completed.

The deadline for completion is 29 August 2025.

FPS valuation – Thank you

GAD are grateful to all the FRAs for the response to our request for individual Matthew's elections data over the last two months. GAD received almost 30 returns. GAD have now concluded collecting Matthew's valuation data.

Together with the administration extracts this data will ensure that the Employer Contribution Rate result of the valuation is as robust as possible. GAD will be sharing their analysis of the individual Matthews elections data with MHCLG and the Fire SAB later in the valuation process.

GAD recognise that the FRAs are extremely busy and appreciate the hard and effort work required to provide this data.

ACTION: All FRAs should continue to hold and collate data on individual Matthews elections for the remainder of the options exercise. This data will be needed by MHCLG to measure total adjustments for lost historic pension contributions tax relief on (i.e. under part 11 rule 6E of SI 2006/3432 as amended).

Pensions Dashboard resources

We are aware that the attention and resources of the sector have been firmly focused on the Sargent and Matthews remedies and that for some, Pensions Dashboards has not yet featured on your radar.

The connection deadline for the Firefighters' Pension Scheme is now just 4 months away and if you do not yet understand, as scheme manager, your responsibilities, now is absolutely the time to do so.

We have published a slide pack and checklist, which although aimed at scheme managers, other stakeholders may also find useful. The resource pack draws out some key points and questions for scheme managers to ask to help them get started on their Pensions Dashboard journey.

Both documents have been published on the <u>Guides and sample documents</u> section of the <u>FPS regulations and guidance</u> website, under the 'Pensions Dashboard' drop down.

Local Government Pension Scheme (LGPS) McCloud data requests

Our LGA LGPS colleagues, have been working with MHCLG to obtain advice on whether member consent is required before sharing data between public service pension schemes, with regards to a member's prior service relating to the McCloud remedy.

MHCLG and HM Treasury lawyers have both confirmed their interpretation of the GDPR requirements, which is that member consent is not required.

The Information Commissioners Office (ICO) have confirmed that it is good practice to have a Data Sharing Agreement (DSA) in place when data is being shared between data controllers, but it is not a legal requirement. This therefore is consistent with the guidance that we provided in <u>FPS Bulletin 82 – June 2024</u>

We have therefore been asked to make scheme managers and administrators aware of this interpretation and ask that when a request for data is received from another public sector pension scheme for remedy data, that this can be shared without receiving the member's consent.

ACTION: Administrators to share remedy data with other public sector schemes, without the need for members consent, as per instruction by HM Treasury.

Update your contact details

Readers will be aware that we carried out an exercise to update your contact details in <u>FPS Bulletin 76 – December 2023</u>.

Going forward if you need to update your contact details, please complete the <u>contact details form</u> and return to <u>bluelightpensions@local.gov.uk</u>.

General technical query log

The <u>current log of queries and responses</u> can be accessed by practitioners in the member-restricted area of the FPS Regulations and Guidance website. The queries have been anonymised and divided into topics. The log is updated monthly in line with the bulletin release dates.

We have received no technical queries in June 2025.

Matthews and Age discrimination remedy Query logs

We have three query logs:

- Age Discrimination remedy technical query log
- Matthews technical query log
- Matthews GAD calculator query log

These logs record the technical queries we have been receiving under the age discrimination remedy, the Matthews exercise and the calculator queries that GAD have been receiving for in respect of the Matthews exercise.

The technical query logs can be accessed by practitioners in the restricted area of the FPS regulations and guidance website under the sections '<u>Age Discrimination</u> remedy technical queries and '<u>Special members of the FPS 2006 technical queries</u>'.

The Matthews GAD calculator query log can be accessed through the tab 'Calculator query log' in the Special members of <u>FPS 2006 - GAD calculator</u> section of the FPS Regulations and Guidance website.

The queries have been anonymised. The log is updated monthly in line with the bulletin release dates.

If you do not have access to the member restricted area of the FPS regulations and guidance website, you can request access by contacting the <u>bluelightpensions@local.gov.uk</u> inbox.

As a reminder if you have a query relating to either the <u>Age Discrimination remedy</u> or <u>Matthews</u> GAD calculators you can email GAD using their dedicated inboxes

FirePoliceMcCloudTaxInterest@gad.gov.uk

Firematthewscalculator@gad.gov.uk

Training and Development

2025 Training and Development

In <u>FPS Bulletin 88 – December 2024</u> we informed readers that we were launching a training programme for 2025. We are pleased to confirm that we have added a new <u>Training and Development</u> section to <u>FPS regulations and guidance</u> website, which provides information on what training and qualifications we are offering.

The training sessions that we have available, and the links to book are as follows:

Induction

Virtual - 12 August 2025

Virtual - 24 October 2025

Internal Dispute Resolution Procedure (IDRP)

Virtual - 24 July 2025

III Health retirement

Virtual - 28 July 2025

Virtual – <u>3 September 2025</u>

If there are any specific areas of training that you would like to see, please let us know via <u>bluelightpensions@local.gov.uk</u> or be part of our training working group.

ACTION:

Scheme managers are encouraged to allow their employees to attend the relevant training on offer, where it will help with their role and ongoing development.

Local Pension Board (LPB) Training Sessions

All details of the LPB training sessions are included on the <u>'Training and</u> <u>Development'</u> section of the <u>FPS Board</u> website. The section sets out the dates that are available and how you book for these, as this will now be completed via a booking system, which is a change to the process.

*Please note that you will need to put NA in the box where it asks for the purchase order.

The full training is aimed at newer LPB members, where they need a more detailed session on the different areas of FPS and their role. For this session we invite other stakeholders to cover certain sessions, including TPR, PDP and the Chair of the SAB.

The refresher training session is aimed at LPB members who have already received LPB training, as they have a been a LPB member for a period already and just require a bit of a refresher in their knowledge.

This training is provided by the LGA Team and will provide a reminder of the purpose of an LPB, the key role and responsibilities of all stakeholders and the current hot topics.

If you have booked onto the full training and think that the refresher training would be more suitable, please contact us and we can transfer your booking.

ACTION:

Readers are asked to make their LPB members aware of the training sessions and encourage them to book onto a session.

Events

FPS coffee mornings

Our MS Teams coffee mornings are continuing in July 2025. The informal sessions lasting up to an hour allow practitioners to catch up with colleagues and hear a brief update on FPS issues from the LGA Bluelight team.

We are sorry that we had to rearrange our session in June 2025 with guest speak Clair Alcock, to talk about HMRC SDES files, but we are pleased that this is now on **1 July 2025** at **1:30** and the invites have already been sent out.

We are also holding a joint Police and Fire Pensions Dashboard session on **31 July 2025** at **14:30** with NPCC, where guest speaker Claire Neale, will talk about the work that she has been doing representing public service pensions on the Pensions Dashboards Programme Advisory Group.

If you do not already receive the meeting invitations and would like to join us, please email <u>bluelightpensions@local.gov.uk</u>. Please note that attendance at the coffee mornings is generally restricted to FPS practitioners and managers.

FPS England SAB updates

18 June 2025 SAB meeting

The Scheme Advisory Board (SAB) last met on 18 June 2025, and their meeting covered:

- MHCLG update
- GAD update
 - o 2024 valuation
 - o Matthews
 - o Sargeant
- LGA general update
- SAB Governance update
 - o Business Plan
- SAB 2025/2026 expenditure
 - o AGM

The SAB's approved business plan for the coming year has been published in the <u>About the Board</u> section of the <u>FPS Board</u> website.



We are therefore pleased to confirm that the Firefighters' Pensions annual conference will be held on **17** and **18 September 2025** at the LGA offices, 18 Smith Square, Westminster, SW1P 3HZ.

We have got some great speakers and sessions lined up. The booking links and confirmed agenda will be made available in the July bulletin.

SAB website

You can use the links below to find out about the latest updates on the work of the SAB and its committees on the SAB website:

- SAB membership
- SAB meeting and agenda papers
- Committee meetings and agenda papers

Other News and Updates

Pension Schemes Bill 2024/25

The government has introduced a new <u>Pension Schemes Bill</u> to Parliament, making wide-ranging proposals for <u>new laws impacting the pensions landscape</u>. Measures include consolidating the LGPS's assets, increasing flexibility for defined benefit pension schemes to release surplus and bringing together individuals' small pension pots into one pension scheme. The measures set out in the Pension Schemes Bill will now be subject to scrutiny in the House of Commons and the House of Lords.

Spending Review

The Chancellor of the Exchequer presented her <u>Spending Review 2025</u> to Parliament on 11 June 2025. The Spending Review sets departmental budgets for day-to-day spending until 2028-29, and until 2029-30 for capital investment. The <u>government's response</u> to the Office for Budget Responsibility's 2024 Fiscal Risks and Sustainability Report was published alongside the Spending Review. <u>Departmental Efficiency Plans</u> were also published, setting out the efficiency targets departments have committed to and a summary of their plans to deliver to these targets.

Virgin Media Ltd v NTL Pensions Trustees II Ltd

On 25 July 2024, The Court of Appeal handed down their judgment in the case of Virgin Media Ltd and NTL Pension Trustees II Ltd which had potential significant implications for defined benefit pension schemes that were contracted out of the state pension scheme at any time between 1997 and 2016.

According to the decision, any amendments to scheme benefits made during that period would be void unless the scheme actuary had confirmed, when the amendment was made, that the pension scheme would continue to satisfy the statutory standard for contracted-out schemes.

Because of the wide-ranging impact of the judgment, the Department for Work and Pensions was asked to consider bringing forward legislation to validate amendments that might otherwise be void.

On 5 June 2025, the <u>Government announced</u> that it will introduce legislation to give affected pension schemes the ability to retrospectively obtain written actuarial

confirmation that historic benefit changes met the necessary standards.

The statement also goes on to say that scheme obligations will otherwise be unaffected and the Government will continue to maintain its robust framework for the funding of defined benefit pension schemes to protect people's hard-earned pensions.

Pensions Dashboards Programme



Dashboard Programme – Publications

PDP publish regular <u>publications</u> about the Pensions Dashboards and the Programme which you can find on their <u>website</u>.

PDP guidance updates

The Pensions Dashboards Programme (PDP) has published new and updated guidance:

- <u>PDP guidance on special characters</u>: this new guidance covers how the identity service (GOV.UK One Login) will treat special characters in names and addresses. This should help scheme managers and their ISPs in planning their matching criteria.
- <u>PDP guidance on transfer of pension providers (ceding scheme)</u> <u>PDP guidance on transfer of pension providers (acquiring provider)</u>: new guidance setting out the process to follow when pension assets are moved between providers or schemes, or when a scheme changes ISP.
- visit the <u>PDP Connection Hub</u> to see all the latest versions of their guides and find useful links.

The Pensions Regulator (TPR)



Registration codes

In <u>FPS Bulletin 92 – April 2025</u>, we let readers know the Pensions Regulator (TPR) would send them their registration codes. These should have been sent to the designated 'Pensions Dashboards Primary Contact' listed in TPR's records on <u>Exchange</u>. Following receipt, scheme managers should pass the codes on to their ISP provider.

The designated 'Pensions Dashboards Primary Contact' should have already received their authority's registration codes. If this is not the case, please contact TPR's Customer Support team at customersupport@tpr.gov.uk and request that they re-send the codes.

You can find further information in <u>TPR's hot topics article on registration codes</u>. See also the next article on updates to TPR guidance.

TPR pensions dashboards guidance updated

TPR has updated its <u>pensions dashboards guidance</u> in response to changes in the Pensions Dashboards Programme's (PDP) guidance, stakeholder feedback and project development. The updates include:

- **MaPS guidance:** TPR has incorporated the latest <u>Money and Pensions</u> <u>Service dashboards guidance</u> covering the connection process, transferring pension providers and the risks of changing the 'connect-by' date.
- **Relevant complaints:** What is a relevant complaint and TPS's expectations about recording and reporting them.
- **Registration codes:** What they are, how TPR issue them and how they should be used. The guidance also includes a section on common scenarios related to registration codes, such as lost codes, connecting early or late and registration codes for AVC arrangements.

The Pensions Ombudsman

Ms N Clark Employment Tribunal Case

Readers may be aware of the 2024 Court of Appeal decision in relation to Ms N Clark¹.

On 12 June 2025, The Pensions Ombudsman <u>wrote</u> to Debbie Abrahams, MP, Chair of Work and Pensions Committee, to highlight his concerns over the impact of this judgement for individuals with complaints relating to injury compensation arrangements.

In the judgement the court explained how to interpret the defined term 'Occupational pension scheme', which is used in statutory provisions that set out the scope of the Pension's Ombudsman jurisdiction.

By applying the courts decision this will in turn mean that many statutory public sector injury benefit/compensation schemes will be outside of the TPO's jurisdiction, which includes the Firefighters' Compensation Scheme regulations 2006.

Stakeholder forum

The Pensions Ombudsman (TPO) has arranged a Stakeholder Forum that will take place on the morning of 16 July 2025. The free in-person event in London will include talks and presentations from industry experts. It will also provide excellent opportunities to ask your questions in person, and network with peers from across the industry.

You can register to attend the TPO stakeholder forum online.

Distribution of death grants

- Recent determinations by TPO have highlighted key lessons for administering authorities when distributing death grants. Areas of interest include:
- the importance of distinguishing between questions of fact and the exercise of a discretion, and how TPO's role may differ depending on the nature of the complaint
- the need to identify individuals who are potential beneficiaries and who should be considered when the discretion to pay the lump sum is exercised
- the need for appropriate but proportionate investigation when identifying potential beneficiaries
- weighing up the value of evidence when deciding who to make payment to.

You can read more in these recent determinations:

¹ Nicola Clark & Michael Bell v the Chief Constable of Derbyshire, Chief Constable of West Midlands Constabulary & the Secretary of State for the Home Department [2024] EWCA Civ 676

- <u>Mrs R (CAS-130671-J8K3)</u> the need for proper consideration of information available
- Mrs E and Mr R (CAS-72134-V5K7 & CAS-72135-Q7V1) the need to consider all the potential beneficiaries
- <u>Mr T (CAS-34304-R5R1)</u> following a reasonable procedure in exercising the discretion.

TPO Chair

The Department of Work and Pensions has appointed Deborah Evans as Chair of TPO. She will start a five-year term from 1 July 2025. She currently serves as non-executive director and chair of the Property Ombudsman compliance committee.

Deborah Evans will replace Anthony Arter. During his ten years at TPO, Antony Arter has held the roles of pensions ombudsman, deputy pensions ombudsman and interim chair.

HMRC

HMRC remedy newsletter

HMRC published their latest <u>Public service pensions remedy newsletter</u> on 20 June 2025. The newsletter covers:

- the process to follow if you are issuing a revised pension savings statement because the McCloud remedy has changed the annual allowance position
- the process to follow if you issue a new or revised BCE statement to member who relied on LTA protection and the crystallised amounts change because of the McCloud remedy.
- The Public Service Pension Schemes (Rectification of Unlawful Discrimination) (Tax) Regulations 2025 which we covered in <u>FPS Bulletin 92 –</u> <u>April 2025</u>.

Useful links

- o The Firefighters' Pensions (England) Scheme Advisory Board
- o FPS Regulations and Guidance
- o FPS Member
- o Khub Firefighters Pensions Discussion Forum
- o FPS1992 guidance and commentary
- The Pensions Regulator Public Service Schemes
- o The Pensions Ombudsman
- o HMRC Pensions Tax Manual
- o LGA pensions website

- o LGPS Regulations and Guidance
- o LGPC Bulletins
- o LGPS member site
- o Scottish Public Pensions Agency Firefighters
- Welsh Government Fire circulars
- Pensions Dashboards
 - TPR guidance and checklist
 - o <u>DWP guidance on connection</u>
 - o PASA connection readiness guidance

Legislation

Statutory Instruments [SSI 2025/113] <u>The Firefighters' Pensions (Remediable Service) (Scotland)</u> <u>Amendment Regulations 2025</u>

Contact details

Raising a query

If you have a technical query, please complete the 'query form', that is available on the <u>member area</u> of the FPS regulations and guidance website and email <u>bluelightpensions@local.gov.uk</u> and one of the team's Firefighters' pension advisers will get back to you. To avoid delays in receiving a response, please avoid emailing advisers directly.

Tara Atkins (Senior Firefighters' Pensions Adviser)

Telephone: 020 7664 3031 (Teams Direct Dial)

Email: <u>Tara.atkins@local.gov.uk</u>

Jill Swift (Firefighters' Pension Adviser)

Telephone: 0203 838 4845 (Teams direct dial)

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