



Firefighters' Pension Scheme Circular

Circular Number:	FPSC 5/2010	Date Issued:	12/07/2010
Action:	For Information		
Title:	<i>Firefighters' Pension Scheme: Payment of the Pension Top Up Grant 2010</i>		
Issued by:	Martin Hill Local Government and Firefighters' Pensions Division		

Summary:	This circular updates FRAs about the current status of the Pension Top Up Grants for 2010. It also informs each FRA about the value of the Top Up grant which they will receive.
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The Clerk to the Fire and Rescue Authority	Pension and human resources managers
The Chief Fire Officer	Treasurers
	Finance Directors

Enquiries:

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Firefighters' Pension Scheme Website: www.communities.gov.uk/firepensions

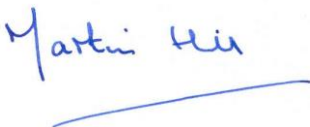
1. FIREFIGHTERS' PENSIONS TOP UP GRANT 2010

- 1.1 In March 2010, Fire and Rescue Authorities were requested to submit their audited 2008/09 pension deficits/surpluses and their unaudited 2009/10 pension deficits/surpluses to CLG by using the Department's online data collection/grant payments system, LOGASnet. All requested data has now been received and each FRA's top up grant for 2010 has been calculated and processed for payment. FRAs should receive their grants on **15th July 2010**.
- 1.2 Payments of the Top Up grant 2010 will cover 80% of the estimated pensions deficit for 2010/11 that FRAs submitted in October 2009; the remainder of the 2009/10 requirement; any audit adjustments as required in regard to 2008/09. I annex a table which sets out the value of the pension Top Up grant for each FRA.
- 1.3 A '*clawback exercise*' was carried out in March to recover duplicate payments following the first special commutation payment made in December 2008. A number of these recoveries remain outstanding and these have now been offset against each FRA's Top-Up grant, where applicable (please refer to column F of the table).
- 1.4 FRAs will receive their Top-Up grants as one net payment. The different components of each FRA's grant have been identified on the annexed table where:

Column **A** represents the audit adjustment for 2008/09 (where relevant);
Columns **B** and **C** represent the sums related to 2009/10. The data in column B represents 20% of the estimated 09/10 deficits which were submitted in October 2008. The data in column C represents the relevant adjustments following the submission of the 09/10 deficits in their unaudited format;
Columns **D** and **E** represent the sums related to 2010/11. The 2010/11 component for Essex, Gloucestershire & West Yorkshire has been split into two parts as they were required to revise their initial LOGASnet submission;
Column **F** represents any adjustment for outstanding debt relating to the December 2008 special commutation payment; and
Column **G** represents the Net Top-Up Grant 2010.

- 1.5 If any FRA requires further clarification on the value of their Top Up grant, please email Anthony Mooney on anthony.mooney@communities.gsi.gov.uk.

Yours sincerely,



Martin Hill

	2008/09	2009/10		2010/11		OUTSTANDING CHARGE*	NET TOP-UP GRANT 2010
	A	B	C	D	E	F	G
AVON	1	865,444	780,805	4,600,730		0	6,246,980
BEDFORDSHIRE		555,549	-627,233	1,042,901		-113,380	857,837
BUCKINGHAMSHIRE		244,335	368,070	1,010,400		-133,000	1,489,805
CAMBRIDGESHIRE		364,408	223,702	1,207,704		-184,903	1,610,911
CESHIRE		637,088	2,692,641	5,262,642		0	8,592,371
CLEVELAND		919,619	1,646,181	4,643,094		-378,692	6,830,202
CORNWALL		61,843	688,342	582,440		0	1,332,625
CUMBRIA	407,000	449,479	-324,265	1,622,727		-163,682	1,991,259
DERBYSHIRE		1,215,367	-1,214,955	5,343,447		-388,420	4,955,439
DEVON & SOMERSET	807,000	986,261	1,665,376	4,322,114		0	7,780,751
DORSET	-92	451,193	-56,055	2,136,800		-107,000	2,424,846
DURHAM & DARLINGTON	357,951	575,258	-82,366	2,931,649		-159,000	3,623,492
EAST SUSSEX		677,292	903,262	2,613	2,610,187	-151,000	4,042,354
ESSEX	299,931	838,341	4,050,211	4,011	4,007,189	0	9,199,683
GLOUCESTERSHIRE	147,369	268,211	711,813	1,936,946		-27,559	3,036,780
GREATER MANCHESTER		3,486,226	2,782,306	15,784,000		-615,300	21,437,232
HAMPSHIRE		593,083	4,396,099	4,714,358		0	9,703,540
HEREFORD & WORCESTERSHIRE		375,959	1,351,578	2,120,000		0	3,847,537
HERTFORDSHIRE		525,988	1,921,378	3,343,680		0	5,791,046
HUMBERSIDE		1,137,736	-124,258	4,890,165		-176,178	5,727,465
ISLE OF WIGHT	-1	75,100	625,608	429,322		0	1,130,029
ISLES OF SCILLY	-5,836	-3,297	-1,266	-12,371		0	-22,770
KENT & MEDWAY		966,238	50,918	4,134,078		0	5,151,234
LANCASHIRE	774,024	1,622,943	-1,968,006	5,822,110		0	6,251,071
LEICESTERSHIRE		434,963	1,521,979	2,676,206		-215,294	4,417,854
LINCOLNSHIRE		259,017	-518,214	1,004,800		0	745,603
LFEP A	-1	7,900,841	24,975,258	57,943,638		-1,500,994	89,318,742
MERSEYSIDE		3,284,000	4,047,420	13,171,200		-314,577	20,188,043
NORFOLK	199,397	374,919	1,409,431	2,110,683		0	4,094,430
NORTH YORKSHIRE		658,640	167,227	2,825,600		-187,500	3,463,967
NORTHAMPTONSHIRE		193,157	649,977	730,810		0	1,573,944
NORTHUMBERLAND		274,102	1,924,967	1,766,764		-36,814	3,929,019
NOTTINGHAMSHIRE	137,260	844,627	466,769	3,461,223		-206,071	4,703,808
OXFORDSHIRE		301,896	-219,941	2,071,364		0	2,153,319
ROYAL BERKSHIRE		570,477	-386,924	1,749,476		-244,471	1,688,558
SHROPSHIRE	-6	298,817	936,293	1,094,971		0	2,330,075
SOUTH YORKSHIRE		1,530,438	4,313,792	7,249,626		0	13,093,856
STOKE & STAFFORDSHIRE		1,288,777	-2,770,521	4,626,404		0	3,144,660
SUFFOLK		285,801	332,403	1,690,086		-161,825	2,146,465
SURREY		913,798	1,935,978	4,324,790		0	7,174,566
TYNE & WEAR		1,864,087	990,215	9,127,691		-420,031	11,561,962
WARWICKSHIRE	272,320	400,763	260,983	1,801,600		-16,000	2,719,666
WEST MIDLANDS		3,542,673	532,955	16,911,497		-592,000	20,395,125
WEST SUSSEX	348,400	445,927	-220,373	2,050,400		0	2,624,354
WEST YORKSHIRE	-2	2,474,600	7,199,773	9,694	9,683,906	0	19,367,971
WILTSHIRE	-41,245	141,902	1,153,820	1,446,270		0	2,700,747

* - Duplicate Dec 08 Special commutation payment which remains unpaid.