

**STAY AT HOME** 

**PROTECT  
THE NHS**

 **save  
lives**



## FPS Bulletin 31 – April 2020 – interim bulletin

Welcome to issue 31 of the Firefighters' Pensions Schemes bulletin.

We hope that readers remain safe and well. This short interim bulletin has been issued to address errors and omissions from previous publications.

The Coronavirus pandemic continues to raise queries and concerns for scheme employers and members. Our dedicated [COVID-19 webpage](#) is being updated frequently, so please check in on a regular basis.

All meetings, training and travelling remain suspended for the foreseeable future but the Bluelight team are available at home by mobile, email or video (MS Teams or Skype for Business).

If you are looking for information on a certain topic, issue and content indexes are held on the [main bulletin page](#) of the website and are updated following each new issue.

If you have any comments on this bulletin or suggested items for future issues, please email [claire.hey@local.gov.uk](mailto:claire.hey@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 [claire.hey@local.gov.uk](mailto:claire.hey@local.gov.uk)

Table 1: Calendar of events

Event	Date
<a href="#">SAB Administration &amp; Benchmarking committee</a>	6 May 2020 – TBC
<a href="#">North East regional FPOG</a>	20 May 2020 – TBC
<a href="#">Eastern regional FPOG</a>	21 May 2020 – TBC
<a href="#">SAB</a>	11 June 2020
<a href="#">SAB</a>	17 September 2020
<a href="#">Firefighters' Pensions AGM – save the date!</a>	22-23 September 2020
<a href="#">SAB</a>	10 December 2020

## FPS

### Top Up grant 2020: Collection of pensions accounting data

On 23 March 2020, the Home Office sent an email to Claim Certifiers and Claim Administrators) to provide advance notification that in mid-April they will be formally commissioning FRAs to submit their audited 2018/19 and unaudited 2019/20 pensions income and expenditure data.

Please note that the DELTA online data collection system will be used to collect these returns.

You will be aware that the Home Office now undertake additional internal checks on any financial data submitted. The additional internal checks involve an in-depth and formal check on the audited and unaudited pension income/expenditure data submitted by FRAs.

As part of this additional check all FRAs will be asked to provide the following information:

- 1) electronic copies of the trial balances from their audited accounts where the pensions income/expenditure data was extracted;
- 2) any post balance sheet adjustment events (showing audit adjustments); and
- 3) explicit confirmation from the Chief Finance Officer/Finance Director (as appropriate) of each FRA that they are content that their claim is correct and is in line with the relevant firefighter pension scheme regulations.

The deadline for completing the returns will be **Friday 15 May**, which should allow enough time for the claims to be scrutinised and approved.

It is important to note that the Department will only be able to make Top Up grant payments on any claims that it can validate as being correct and, as such, failure to provide the requested information, or the submission of incomplete information, will delay any grant payments due in July. As such, it is critical that the accounting data submitted on each FRA's claim form reconciles with trial balances etc. that are submitted as supporting evidence.

### **FPS (England) - Factor Guidance Notes updated**

GAD have provided an updated version of the [FPS 1992 Tax charge debits guidance](#), dated 7 April 2020.

Please note the following changes:

- For the Adjusted pension debit =  $AAPD \times PI \times RTFret$  applies to retirements before age 60
- Both the RTFret and RTFimp factors should use the factors in force at the relevant retirement date. The rationale is the numerator and denominator should be consistent and therefore the factors should be selected at a consistent date for both. It is best practice to use the factors currently in force. In addition, using factors at retirement date is preferable because holding the current table only will suffice, whereas using factors from the implementation date would require you to retain and use factors for various prior periods.

All factor tables and guidance notes can be found on our dedicated [GAD guidance webpage](#).

In line with best practice and in order to make sure that factors are being used as intended and the instructions are fit for purpose, we suggest that some example calculations are sent to GAD for review.

### **FPS annual update 2020**

[FPS bulletin 30 – March 2020](#) included relevant thresholds and rate changes for 2020 in the FPS annual update.



## Useful links

- [COVID-19 and the FPS](#)
- [The Firefighters' Pensions \(England\) Scheme Advisory Board](#)
- [FPS Regulations and Guidance](#)
- [Khub Firefighters Pensions Discussion Forum](#)
- [FPS1992 guidance and commentary](#)
- [The Pensions Regulator Public Service Schemes](#)
- [The Pensions Ombudsman](#)
- [HMRC Pensions Tax Manual](#)
- [LGA pensions website](#)

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While every attempt is made to ensure the accuracy of the bulletin, it would be helpful if readers could bring any perceived errors or omissions to the attention of the Bluelight team by emailing [bluelight.pensions@local.gov.uk](mailto:bluelight.pensions@local.gov.uk).