

Circular number	16/2008	Date issued	16 April 2008
This circular is	Request for information	By	16 May 2008
This circular is	Relevant to the National Framework		
Status	Request for Fire and Rescue Authorities (FRAs) to complete and return the attached top-up grant forms by 16 May 2007.		

Financial arrangements for firefighter pensions – top-up grant forms

Issued by:

Alan M Turnbull
Programmes, Finance and Performance

Addressed to:

The Chair of the Fire and Rescue Authority
The Chief Executive of the County Council
The Clerk to the Fire and Rescue Authority
The Clerk to the Combined Fire and Rescue Authority
The Commissioner of the London Fire and Emergency Planning Authority
The Chief Fire Officer

Please forward to:

Treasurers
Finance Directors

Summary

This circular requests each FRA to complete the attached pensions forms (FPF2 and FPF3) by 16 May 2008. The information will be used to calculate final top-up grant payments to FRAs in respect of 2006/07 and 2007/08.

For further information, contact:

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Financial arrangements for firefighter pensions – top-up grant forms

1.0 Introduction

1.1 The new arrangements for financing firefighter pensions were introduced in April 2006. Guidance on these new arrangements can be found on CLG's website at <http://www.communities.gov.uk/publications/fire/guidancefire>.

2.0 Final audited data 2006/07 and unaudited data 2007/08

2.1 Final payments based on unaudited returns for 2006/07 were made on 1 August 2007 along with 80% of estimates for 2007/08. The next payment of top-up grant will be made in July 2008 at which time FRAs will receive 80% of the top up grant they have estimated that they will require in 2008-09 and the remainder of the 2007/08 requirement. Any adjustments that need to be made in respect of 2006/07, in light of the audited pensions fund data, will also be taken account of in this payment.

2.2 FRAs are required to complete the attached top-up grant forms showing final audited figures for 2006/07 and unaudited figures for 2007/08. Explanatory notes can be found on the second sheet of the form but contribution rates and totals are calculated automatically in the spreadsheet. FRAs should provide an explanation of any anomalies in their figures. This can be done by adding text in the 'comments' section of the form or in a covering note.

2.3 FRAs are requested to return electronic versions of the completed forms to firepensionsfinance@communities.gsi.gov.uk by 16 May 2008. Any delays in submitting these forms may lead to delays in payments being made. Please note that a signed hard copy is also required and should be sent to Danielle Ward at the address above.

2.4 If you have any questions, or would like further information, please contact Alan M Turnbull on 020 7944 5690 or Danielle Ward on 020 7944 6191.

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