

Circular number	<b>38/2007</b>	Date issued	<b>31 Aug 2007</b>
This circular is	<b>For action</b>	By	<b>15 Oct 2007</b>
This circular is	<b>Relevant to the National Framework</b>		
Status	<b>Request for Fire and Rescue Authorities (FRAs) to complete and return the attached top-up grant estimate form by 15 October 2007.</b>		

# Financial arrangements for firefighter pensions – top-up grant estimate form.

## Issued by:

**Alan M Turnbull**  
Fire and Resilience Policy Division

## 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 financial and non financial sections of the attached pensions form (FPF1 2007) by 15 Oct 2007. The information will be used to calculate initial top-up grant payments to FRAs for 2008/09.

## For further information, contact:

**Alan M Turnbull or Clara McHugh**  
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## Financial arrangements for firefighter pensions – top-up grant estimate form.

### 1.0 Introduction

- 1.1 The new arrangements for financing firefighters pensions were introduced in April 2006. Guidance on these new arrangements can be found on CLG's website at <http://www.communities.gov.uk/index.asp?id=1165001>
- 1.2 Final payments based on un-audited 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 estimate they will require in 2008-09 and the remainder of the 2007/08 requirement.

### 2.0 Revised Estimates

- 2.1 FRAs are required to complete both the financial and non-financial sections of the attached top-up grant estimates form. 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 assumptions made in order to project the figures. This can be done by adding text to the form or in a covering note.
- 2.2 The figures for 2006/07 should agree with the Statements of Account submitted in May 2007. If any adjustments are required to the 2006/07 figures then these can be made at the time that final audited figures are provided to CLG in 2008/09.
- 2.3 FRAs should revise the pension estimates that they previously submitted for financial years 2007/08 to 2010/11.
- 2.4 FRAs are requested to return the completed forms to [firepensionsfinance@communities.gsi.gov.uk](mailto:firepensionsfinance@communities.gsi.gov.uk) by 15 October 2007. Please note that a signed hard copy is also required and should be sent to Clara McHugh at the address above.
- 2.5 If you have any questions or you would like further information please contact Alan M Turnbull on 020 7944 5690 or Clara McHugh on 020 7944 6306.

**Alan M Turnbull**  
**Fire and Resilience Policy Division**