

**To consider preliminary employee budget for the 2025/26 financial year**

The purpose of this report is to give initial consideration to the estimated employee costs for the next financial year, including an estimate for the two years beyond, for submission to the Finance and Governance Committee meeting to be held on 11<sup>th</sup> December 2024 as part of the overall budget approval process.

The budget and forecast for 2024/25, with variance, are summarised in Table 1 below. The projected outturn for the current financial year shows a potential overspend of £9k.

Table 1: 2024/25 budget and projected outturn split by department

Department	2024/25		
	Budget	Forecast	Variance
	£	£	£
Car Parks	51,550	52,300	750
Parks & Operations (incl Beach Cleaner)	618,190	626,350	8,160
Beach Gardens	27,050	29,000	1,950
Beaches - Seafront Advisors	14,400	7,850	(6,550)
Market	5,920	6,160	240
Boat Park	15,630	17,260	1,630
Tourism	220,400	222,580	2,180
Central Services	347,510	348,480	970
<b>Total</b>	<b>1,300,650</b>	<b>1,309,980</b>	<b>9,330</b>

In estimating the employee costs for 2024/25, an increase of 4% was applied to all scale points. This was following a flat rate of £1,925 having been awarded in 2023/24. Presently, the pay award for 2024/25 has yet to be finalised. A pay offer from the employers of a flat rate of £1,290 has been made. However, this offer was rejected by the unions and any settlement is still outstanding. For the purposes of forecasting the current year’s employee costs, the flat rate offer of £1,290 has been applied.

In using the flat rate of £1,290, this has resulted in an anticipated pay award of between 1.9% on the highest scale point and 5.76% on the lowest, which is higher than the 4% budgeted increase for the vast majority of employees. This has resulted in a forecast overspend of £9k in total, despite the underspend on beach wardens due to difficulties encountered with the recruitment and retention of seasonal staff.

Once again, we are in the position of setting a budget for the next financial year while still not knowing the current year’s pay award and with negotiations yet to begin on the next financial year’s award. With a base budget of £1.3m any increases over the budgeted percentage increases will have a significant impact on the payroll costs as a whole.

The employer’s pension contribution rate was set by the Pension Fund at 22% for the three financial years 2023/24 to 2025/26 and it is assumed that this will be the case for 2026/27 & 2027/28.

The Employer National Insurance Contribution rate of 13.8% has been applied, however, it is anticipated that changes will be announced in the Budget on 30<sup>th</sup> October, with an increase expected. Employer NICs account for c.£94k in the budget for 2025/26.

In terms of full-time equivalent (FTE) employees i.e., 37 hours per week, the 2025/26 estimate has increased by 0.06 FTE employees from the 2024/25 budget.

## **Budget Overview**

A summary of the total staffing budget is set out below and each department will be reviewed individually. All staffing requirements have been discussed with departmental managers and are subject to Member approval.

Table 2: Employee budgets, forecast and actual costs and FTE posts

	<u>Actual</u> <u>2021/22</u>	<u>Actual</u> <u>2022/23</u>	<u>Actual</u> <u>2023/24</u>	<u>Budget</u> <u>2024/25</u>	<u>Forecast</u> <u>2024/25</u>	<u>Estimate</u> <u>2025/26</u>	<u>Estimate</u> <u>2026/27</u>	<u>Estimate</u> <u>2027/28</u>
Central Services	£219,650	£271,855	£305,245	£347,510	£348,480	£366,230	£382,720	£396,630
Operations	£456,740	£517,835	£581,950	£618,190	£626,350	£654,100	£676,060	£697,700
Enforcement	£26,170	£44,210	£49,320	£51,550	£52,300	£54,530	£56,250	£58,010
Visitor Services	£216,150	£240,625	£265,945	£283,400	£282,850	£301,060	£311,060	£322,340
Total Costs	£918,710	£1,074,525	£1,202,460	£1,300,650	£1,309,980	£1,375,920	£1,426,090	£1,474,680
Total FTE count	30.69	32.94	33.48	34.03	34.03	34.09	34.09	34.09

The pay award increase that has been factored into the budget for the 2025/26 estimates is a 4% inflationary increase. A 3% increase has been allowed for the 2026/27 & 2027/28 financial years, assuming a fall in inflationary pressures over this period. The uplift in estimated costs from 2025/26 to 2027/28 is incremental/inflationary only.

## **Departmental Review of Budgets**

### **Central Services**

Table 3: Employee budgets, forecast and actual costs and FTE count – Central Services

	<u>Actual</u> <u>2021/22</u>	<u>Actual</u> <u>2022/23</u>	<u>Actual</u> <u>2023/24</u>	<u>Budget</u> <u>2024/25</u>	<u>Forecast</u> <u>2024/25</u>	<u>Estimate</u> <u>2025/26</u>	<u>Estimate</u> <u>2026/27</u>	<u>Estimate</u> <u>2027/28</u>
Costs	£219,650	£271,855	£305,245	£347,510	£348,480	£366,230	£382,720	£396,630
FTE	5.00	6.50	6.85	7.20	7.20	7.20	7.20	7.20

During the current financial year, all budgeted posts are filled, this is the first year of being so for a significant period. The estimate for 2024/25 includes 7.20 FTE posts.

However, the role of a Communications Officer remains outstanding. This post was removed from the 2024/25 budget pending a review and for the purposes of estimating the costs for

2025/26 this post has not been included. This will be reviewed at the Communications Working Party to be held on 23<sup>rd</sup> October 2024, with a recommendation to be brought to the Personnel Committee. It is anticipated that this would be an addition of c.£29k/0.8 FTE to the departmental budget.

### **Operations, including Beach Cleaning**

Table 4: Employee budgets, forecast and actual costs and FTE count – Central Services

	<u>Actual 2021/22</u>	<u>Actual 2022/23</u>	<u>Actual- 2023/24</u>	<u>Budget 2024/25</u>	<u>Forecast- 2024/25</u>	<u>Estimate- 2025/26</u>	<u>Estimate- 2026/27</u>	<u>Estimate- 2027/28</u>
<b>Costs</b>	£456,740	£517,835	£581,950	£618,190	£626,350	£654,100	£676,060	£697,700
<b>FTE</b>	17.45	17.50	17.25	17.25	17.25	17.25	17.25	17.25

Following the implementation of the LGRC recommendations in 2022/23 and the restructuring of the Operations department, employee numbers are consistent, and all posts filled.

In terms of departmental costs, this department has been impacted the greatest by the expected above budget pay award for 2024/25, with an expected overspend of £8k in the current financial year. This is due, in part, to this being the Council’s largest department, but is also due to the lower salary graded posts having received the higher pay award in percentage terms, c.5.5%.

Given the efficiencies that have been found from purchasing new vehicles and equipment it is expected to remain consistent in FTE numbers throughout the scope of these estimates. Further efficiencies will continue to be sought and posts that become vacant will be reviewed.

This department accounts for 17.25 FTE posts.

### **Enforcement Officers (Car Parks)**

Table 5: Employee budgets, forecast and actual costs and FTE count – Car Park Enforcement

	<u>Actual 2021/22</u>	<u>Actual 2022/23</u>	<u>Actual- 2023/24</u>	<u>Budget 2024/25</u>	<u>Forecast- 2024/25</u>	<u>Estimate- 2025/26</u>	<u>Estimate- 2026/27</u>	<u>Estimate- 2027/28</u>
<b>Costs</b>	£26,170	£44,210	£49,320	£51,550	£52,300	£54,530	£56,250	£58,010
<b>FTE</b>	1.00	1.60	1.60	1.60	1.60	1.60	1.60	1.60

This department has a budget for 1.6 FTE posts and it has been assumed that this will not change during the course of the period covered by these estimates.

### **Visitor Services:**

The budget for the current year was discussed at some length during the budget setting process. Three options were initially tabled, with **Option 1: Optimal service delivery, improved frontline service and website support** being recommended. Subsequent to this, additional hours were provided to support the opening of the Kiosk at Beach Gardens during October.

This department is naturally more fluid, being reactive to consumer demands and needs to be more flexible due to the seasonal nature of some of the posts. Some posts have flexed between cost centres due to difficulties in recruiting staff. As such, the visitor services budgets as a whole are a more accurate reflection of costs and employee numbers.

Table 6: Employee budgets, forecast and actual costs and FTE count – Visitor Services

	<u>Actual 2021/22</u>	<u>Actual 2022/23</u>	<u>Actual- 2023/24</u>	<u>Budget 2024/25</u>	<u>Forecast- 2024/25</u>	<u>Estimate- 2025/26</u>	<u>Estimate- 2026/27</u>	<u>Estimate- 2027/28</u>
TIC	£156,105	£175,675	£204,006	£220,400	£222,580	£230,990	£238,810	£247,840
Beach Gardens	£21,530	£25,850	£28,255	£27,050	£29,000	£31,400	£32,380	£33,400
Seafront Advisors	£29,700	£26,955	£12,175	£14,400	£7,850	£14,910	£15,360	£15,820
Market	£3,115	£1,650	£5,970	£5,920	£6,160	£6,260	£6,460	£6,670
Boat Park	£5,700	£10,495	£15,540	£15,630	£17,260	£17,500	£18,050	£18,610
<b>Total Visitor Services Costs</b>	<b>£216,150</b>	<b>£240,625</b>	<b>£265,946</b>	<b>£283,400</b>	<b>£282,850</b>	<b>£301,060</b>	<b>£311,060</b>	<b>£322,340</b>
<b>Total FTE count</b>	7.24	7.34	7.78	7.98	7.98	8.04	8.04	8.04

For 2025/26, the Visitor Services Manager has retained the same number of hours as for the 2024/25 budget, with the exception of Beach Gardens. Extended opening of the kiosk at Beach Gardens is being trialled in the current financial year, and more certainty as to the requirements for 2025/26 will be know at the end of the month. However, an additional 116 hours have been provided for in the 2025/26 provisional estimates in table 6 above.

Overall, there may be some restructuring of posts following a difficult year for recruitment, however, this is expected to remain within the hours estimated above in total.

### **Training budget**

A budget of £21,000 was provided for training during 2024/25. However, it is forecast that will be underspent. The suggested training budget put forward for 2025/26 is:

Central Services: £3,000

General Operations : £10,000

Visitor Services: £2,000

Total: £15,000

### **Decision required**

- To consider recommending to the Finance and Governance Committee on 11<sup>th</sup> December 2024 the staffing estimates for 2025/26, incorporating any revisions made in the meeting.
- To approve the training budget.

Alison Spencer  
Finance Manager

October 2024

**To review the Statement of Policy on the Local Government Pension Scheme 2014 Discretions**

Swanage Town Council adopted a revised LGPS 2014 Employer Discretions Policy in February 2019, and this policy document is now due for review.

The adopted policy document is appended to this briefing note.

Part A of the policy document sets out the compulsory policy decisions that are required and Part B sets out the discretions that do not require a written policy, but the Council has chosen to include in the Policy document.

Updates/recommended changes to the Policy are:

**Part A: Page 1**

**Regulation 16 (2) € and 16 (4) (d) of the LGPS Regulation 2013**

The amount of extra annual pension that an active member can purchase has been increased to £8,344 (figure at 1 April 2024)

**Part B: Page 7**

**Regulation 21 (4) (a)(iv), 21 (4) (b) (iv) and 21 (5) (R)**

Power of the employing authority to determine whether to include a regular lump sum payment when calculating assumed pensionable pay (APP).

**Regulation 21 (5A) and 21 (5B) (R)**

Power of employing authority to determine whether, subject to qualification, to substitute a higher level of pensionable pay when calculating assumed pensionable pay (APP).

The policy decision currently states that Swanage Town Council will determine each case on its individual merits should any such case arise. On a practical level, the usual calculation of APP is approved by the Finance Manager. Should any unusual calculations of APP be required, it may be impractical for the inclusion of any lump sum payments to be determined by Council. For the practicality of determining an APP amount the calculation may be determined by the Finance Manager and approved by the Town Clerk/RFO.

**Decision required:**

To recommend to Council that the following changes are made to the Statement of Policy on LGPS 2014 Discretions:

Part A: To update the amount of APC to £8,344 (figure at 1 April 2024).

Part B: To delegate the authority to determine the calculation of APP to the Town Clerk and Finance Manager.

Alison Spencer  
Finance Manager

October 2024



**Dorset County Pension Fund**  
Administered by Dorset County Council



## STATEMENT OF POLICY ON:-

# The Local Government Pension Scheme 2014 Discretions

by

SWANAGE TOWN COUNCIL

Policy effective from

25th February 2019

Statement of Policy on :-

- The Local Government Pension Scheme Regulations 2013 [R]
- The Local Government Pension Scheme (Transitional Provisions and Savings) Regulations 2014 [TP]
- The Local Government Pension Scheme (Administration) Regulations 2008 [A]
- The Local Government Pension Scheme (Benefits, Membership and Contributions) Regulations 2007 (as amended) [B]
- The Local Government Pension Scheme (Transitional Provisions) Regulations 2008 [T]
- The Local Government Pension Scheme Regulations 1997 (as amended) [L]
- The Local Government Pension Scheme (Miscellaneous Regulations) 2012 [E]
- The Local Government Pension Scheme Regulation 1995 [C]

The Employing Body which is

SWANAGE TOWN COUNCIL

has resolved that the following Discretions available in the Statutory Instrument, should be implemented in compliance with the Local Government Pension Scheme Regulations as set out below:-

**PART A - where formulation of policy is compulsory**

Regulation	Policy Decision
<p><b>Regulations 16(2)(e) and 16(4)(d) of the LGPS Regulations 2013</b></p> <p><u>Power of employing authority to contribute to a shared cost APC scheme</u></p> <p>Whether, where an active member wishes to purchase extra annual pension of up to £6,822 (figure at 1 April 2018) by making additional pension contributions (APCs), to <b>voluntarily</b> contribute towards the cost of purchasing that extra pension via a shared cost additional pension contribution (SCAPC)</p>	<p>Swanage Town Council will not normally contribute to a shared cost Additional Pension Contribution (APC) scheme. However, this does not preclude the Council from funding an employee's APCs in exceptional circumstances or where there is a financial or practical reason for doing so.</p>

Regulation	Policy Decision
<p><b>Sch 2, para 1 (1) (c) [TP]</b></p> <p><u>Power of employing authority to apply 85 Year Rule (always excludes flexible retirement) upon the voluntary early payment of deferred benefits</u></p> <p>Whether to "switch on" the 85 Year Rule for a member voluntarily drawing benefits on or after age 55 and before age 60.</p> <p>Whether to waive, on compassionate grounds, the actuarial reduction applied to benefits where the employer has "switched on" the 85 Year Rule for a member voluntarily drawing benefits on or after age 55 and before age 60.</p>	<p>Swanage Town Council, while agreeing in principle to support the 85 Year Rule, will only "switch on" the 85 Year Rule, and waive, on compassionate grounds, any associated actuarial reduction in exceptional circumstances. Each case will be considered on its merits giving due regard to the financial implications to the Council.</p>

Regulation	Policy Decision
<p><b>Regulation 30 (6) [R]</b></p> <p><u>Flexible retirement</u></p> <p>Whether all or some benefits can be paid if an employee aged 55 or over reduces their hours or grade (flexible retirement)</p> <p>whether, in addition to the benefits the member has accrued prior to 1 April 2008 (which the member must draw), to permit the member to choose to draw</p> <ul style="list-style-type: none"> <li>▪ all, part or none of the pension benefits they accrued after 31 March 2008 and before 1 April 2014, and / or</li> <li>▪ all, part or none of the pension benefits they accrued after 31 March 2014</li> </ul> <p>Whether to waive, in whole or in part, actuarial reduction on benefits paid on flexible retirement.</p>	<p>Swanage Town Council, while supporting flexible retirement, does not agree to allow blanket consent to flexible retirement and the drawing of pension benefits. Each flexible retirement request will be referred to the Personnel Committee and considered on its merits having due regard to the business case.</p>

Regulation	Policy Decision
<p><b>Regulation 30 (8) [R]</b></p> <p><u>Power of employing authority to waive actuarial reduction</u></p> <p>Whether to waive, in whole or in part, actuarial reduction on benefits which a member voluntarily draws before normal pension age.</p>	<p>Swanage Town Council will not normally exercise this discretion, but will consider each case on its merits and may waive the actuarial reduction in exceptional circumstances.</p>

Regulation	Policy Decision
<p><b>Regulation 31 [R]</b></p> <p><u>Power of employing authority to grant additional pension</u></p> <p>Whether to grant additional pension to an active member or within 6 months of ceasing to be an active member by reason of redundancy or business efficiency (by up to maximum amount).</p>	<p>Swanage Town Council may consider granting additional pension payments only in exceptional circumstances of redundancy, or termination of service on the grounds of the efficiency of the service. Each case will be determined by the Council, upon recommendation by the Personnel Committee, based on its merits.</p>



Regulation	Policy Decision
<p><b>Sch 2, para 1 (1) (c) [TP]</b></p> <p><u>Power of employing authority to 'switch on' the 85 year rule upon the voluntary early payment of deferred benefits</u></p> <p>Whether, as the 85 year rule does not automatically fully apply to members who would otherwise be subject to it and who choose to voluntarily draw their deferred benefits (on or after 14 May 2018) on or after age 55 and before age 60, to switch the 85 year rule back on in full for such members</p> <p><i>For members (excluding councillor members) who ceased active membership between 1 April 2008 and 31 March 2014</i></p>	<p>Swanage Town Council will not normally exercise this discretion, but will consider each case on its merits given exceptional circumstances, having due regard to the financial implications to the Council.</p>

Regulation	Policy Decision
<p><b>Reg 30 (5) [A] &amp; para 2(1) [TP]</b></p> <p><u>Power of employing authority to waive upon the voluntary early payment of deferred benefits, any actuarial reduction on compassionate grounds</u></p> <p><i>For members (excluding councillor members) who ceased active membership between 1 April 2008 and 31 March 2014</i></p>	<p>Swanage Town Council will not normally exercise this discretion, but will consider each case on its merits given exceptional circumstances, having due regard to the financial implications to the Council.</p>

Regulation	Policy Decision
<p><b>Sch 2, para 1 (1) (c) [TP]</b></p> <p><u>Power of employing authority to 'switch on' the 85 year rule upon the voluntary early payment of a suspended tier 3 ill health pension</u></p> <p>Whether, as the 85 year rule does not automatically fully apply to members who would otherwise be subject to it and who choose to voluntarily draw their suspended tier 3 ill health pension (on or after 14 May 2018) on or after age 55 and before age 60, to switch the 85 year rule back on in full for such members</p> <p><i>For members (excluding councillor members) who ceased active membership between 1 April 2008 and 31 March 2014</i></p>	<p>Swanage Town Council will not normally exercise this discretion, but will consider each case on its merits given exceptional circumstances, having due regard to the financial implications to the Council.</p>



Regulation	Policy Decision
<p><b>Reg 30A (5) [A] &amp; para 2(1) [TP]</b></p> <p><u>Power of employing authority to waive upon the voluntary early payment of a suspended tier 3 ill health pension, any actuarial reduction on compassionate grounds</u></p> <p><i>For members (excluding councillor members) who ceased active membership between 1 April 2008 and 31 March 2014</i></p>	<p>Swanage Town Council will not normally exercise this discretion, but will consider each case on its merits given exceptional circumstances, having due regard to the financial implications to the Council.</p>

Regulation	Policy Decision
<p><b>Sch 2, para 1 (1) (f) &amp; 1 (2) [TP]</b></p> <p><u>Power of employing authority to to 'switch on' the 85 year rule upon the voluntary early payment of deferred benefits?</u></p> <p><i>For active and deferred councillor members and any other members who ceased active membership between 1 April 1998 and 31 March 2008</i></p>	<p>Swanage Town Council will not normally exercise this discretion, but will consider each case on its merits given exceptional circumstances, having due regard to the financial implications to the Council.</p>

Regulation	Policy Decision
<p><b>Reg 31(2) [L]</b></p> <p><u>Power of employing authority to grant early payment of benefits on or after age 50 and prior to age 55</u></p> <p><i>For active and deferred councillor members and any other members who ceased active membership between 1 April 1998 and 31 March 2008</i></p>	<p>Swanage Town Council will not normally exercise this discretion, but will consider each case on its merits given exceptional circumstances, having due regard to the financial implications to the Council.</p>

Regulation	Policy Decision
<p><b>Reg 31(5) [L] &amp; sch 2, para 2(1) [TP]</b></p> <p><u>Power of employing authority to waive upon the payment of benefits, any actuarial reduction on compassionate grounds</u></p> <p><i>For active and deferred councillor members and any other members who ceased active membership between 1 April 1998 and 31 March 2008</i></p>	<p>Swanage Town Council will not normally exercise this discretion, but will consider each case on its merits given exceptional circumstances, having due regard to the financial implications to the Council.</p>



Regulation	Policy Decision
<p><b>Reg D11 (2)(c) [C]</b></p> <p><u>Power of employing authority to grant early payment of benefits on compassionate grounds</u></p> <p>Whether to grant applications for the early payment of deferred pension benefits on or after age 50 and before NRD on compassionate grounds</p> <p><i>For members who ceased active membership before 1 April 1998</i></p>	<p>Swanage Town Council will not normally exercise this discretion, but will consider each case on its merits given exceptional circumstances, having due regard to the financial implications to the Council.</p>

PART B - where formulation of a written policy is **not** compulsory

Regulation	Policy Decision
<p><b>Regulation 9 &amp; 10 [R]</b></p> <p><u>Contributions payable by active members</u></p> <p>How the pensions contribution band to which an employee is to be allocated on joining the Scheme, and at each subsequent April, will be determined and the circumstances in which the Scheme employer will, in addition to the review each April, review the pension contribution band to which an employee has been allocated following a material change which affects the member's pensionable pay in the course of a Scheme year</p>	<p>Swanage Town Council will attribute each member to the appropriate contribution band according to their salary on 1st April annually. If an employees rate of pensionable pay is amended significantly (up or down) during the course of the year, the contribution rate will be adjusted accordingly.</p>

Regulation	Policy Decision
<p>Regulation 22 (7) (b) and (8) &amp; 10(6) [TP]</p> <p><u>Facility to extend time limits for active members to not aggregate deferred periods of LGPS membership</u></p> <p>Whether to extend the 12 month option period for a member to elect that deferred benefits should not be aggregated with a new employment or ongoing concurrent employment.</p>	<p>Swanage Town Council will only consider extending the time limit of 12 months in exceptional circumstances and subject to the agreement of the Administering Authority.</p>

Regulation	Policy Decision
<p>Regulation 100 (6) [R]</p> <p><u>Facility to extend time limits for active members to request a transfer of previous pension rights into the LGPS</u></p> <p>Where an active member requests to transfer previous pension rights into the LGPS, the member must make a request within 12 months of becoming an active member. Employers, with agreement of Administering Authority, may allow a longer period than 12 months.</p> <p>JOINT DISCRETION WITH ADMINISTERING AUTHORITY</p>	<p>Swanage Town Council will only consider extending the time limit of 12 months in exceptional circumstances (i.e. an administrative error caused by Swanage Town Council) and subject to the agreement of the Administering Authority.</p>

Regulation	Policy Decision
<p><b>Reg 17 &amp; 15(2A) [TP]</b></p> <p><u>Power of employing authority to determine whether to, how much and in what circumstances to contribute to a shared-cost Additional Voluntary Contribution (SCAVC) arrangement</u></p>	<p>Swanage Town Council will not normally exercise this discretion and will only consider contributing to SCAVCs given exceptional circumstances, having due regard to the financial implications to the Council.</p>

Regulation	Policy Decision
<p><b>Reg 17 &amp; 15(2A) [TP]</b></p> <p><u>Power of employing authority to determine whether to extend the time limit for a member to elect to purchase additional pension by way of a shared cost additional pension contribution (SCAPC) upon return from a period of absence</u></p> <p>Whether to extend the 30 day deadline for member to elect for a SCAPC upon return from a period of absence from work with permission with no pensionable pay (otherwise than because of illness or injury, relevant child-related leave or reserve forces service leave)</p>	<p>Swanage Town Council will not normally extend the 30 day deadline and will only exercise this discretion given exceptional circumstances, having due regard to the financial implications to the Council.</p>

Regulation	Policy Decision
<p><b>Reg 21(4)(a)(iv), 21(4)(b)(iv) and 21(5) [R]</b></p> <p><u>Power of employing authority to determine whether to include a regular lump sum payment when calculating assumed pensionable pay (APP)</u></p>	<p>Swanage Town Council will determine each case on its individual merits should any such cases arise.</p>

Regulation	Policy Decision
<p><b>Reg 21(5A) and 21(5B) [R]</b></p> <p><u>Power of employing authority to determine whether, subject to qualification, to substitute a higher level of pensionable pay when calculating assumed pensionable pay (APP)</u></p>	<p>Swanage Town Council will determine each case on its individual merits should any such cases arise.</p>

Other non-compulsory discretions are available for

to consider, and cases where these may arise in the future will be considered on an individual basis; the merits of each case being fully investigated.

The  in exercising the discretionary powers available under the above Regulations has acted with due prudence and propriety and considered the financial impact of applying the discretions.

These policies may be subject to review from time to time. Any subsequent change in this Policy Statement will be notified to affected employees.

Signed on behalf of:

Signature:

Date:

Please PRINT name of person signing:

The LGPC Secretariat's understanding of the discretions which exist within the LGPS regulatory framework and the parties responsible for exercising those discretions can be found at the website below.

Also on this webpage is a discretions policies document, setting out in more detail the LGPC Secretariat's understanding of the discretions that employers should have a policy on. This will be of use while compiling your policy.

<http://www.lgpsregs.org/resources/guidesetc.php>