Monthly Report

June 2026

Nottinghamshire Fire Authority

West Yorkshire Pension Fund

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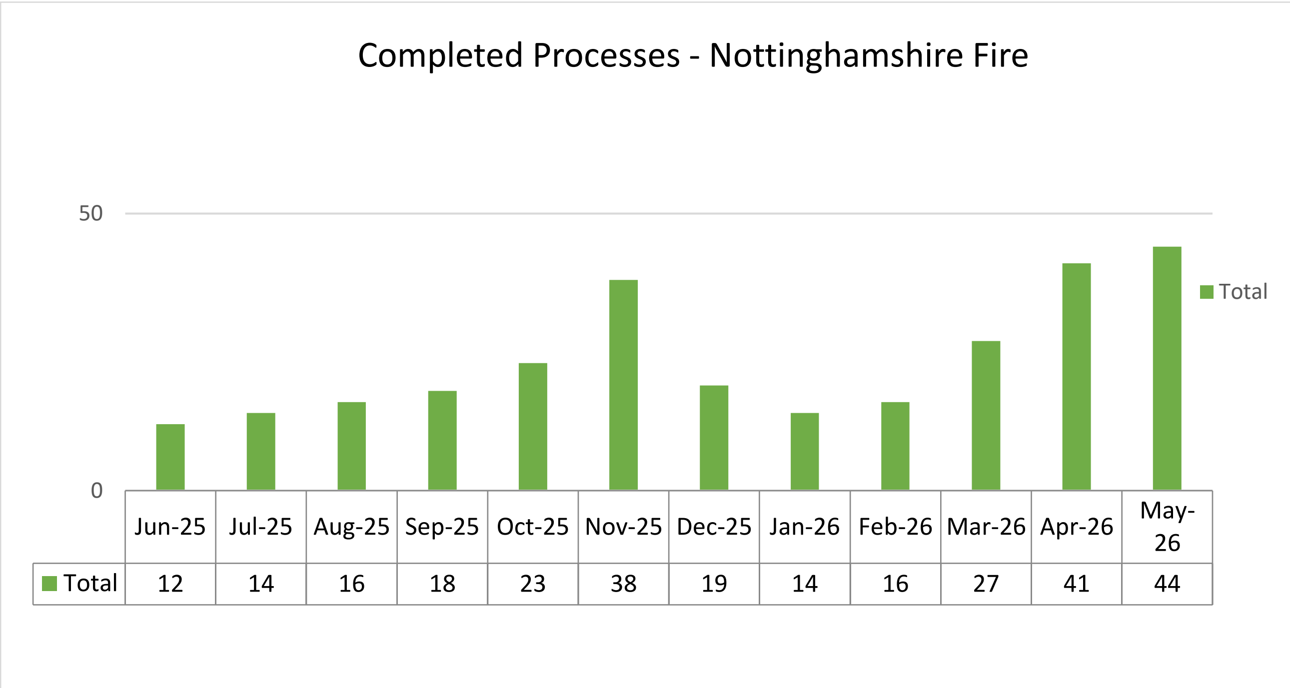
Contents

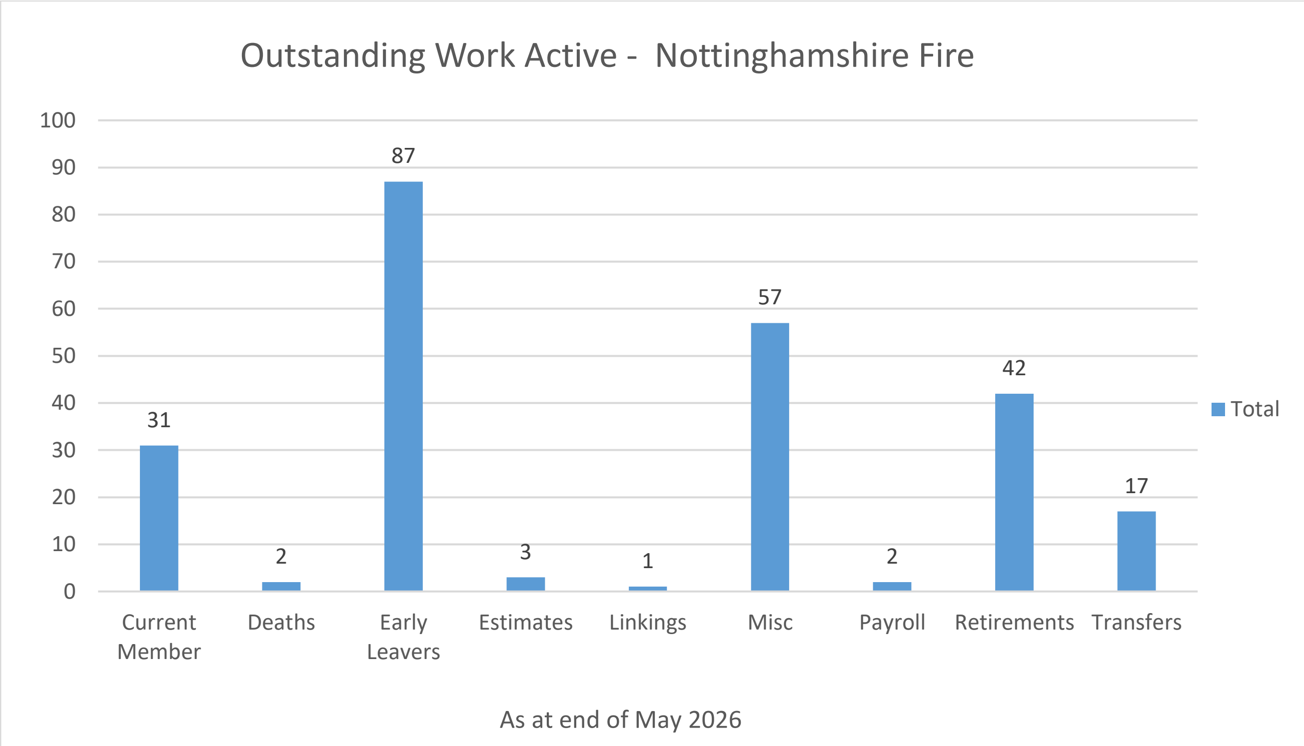
1.Completed processes

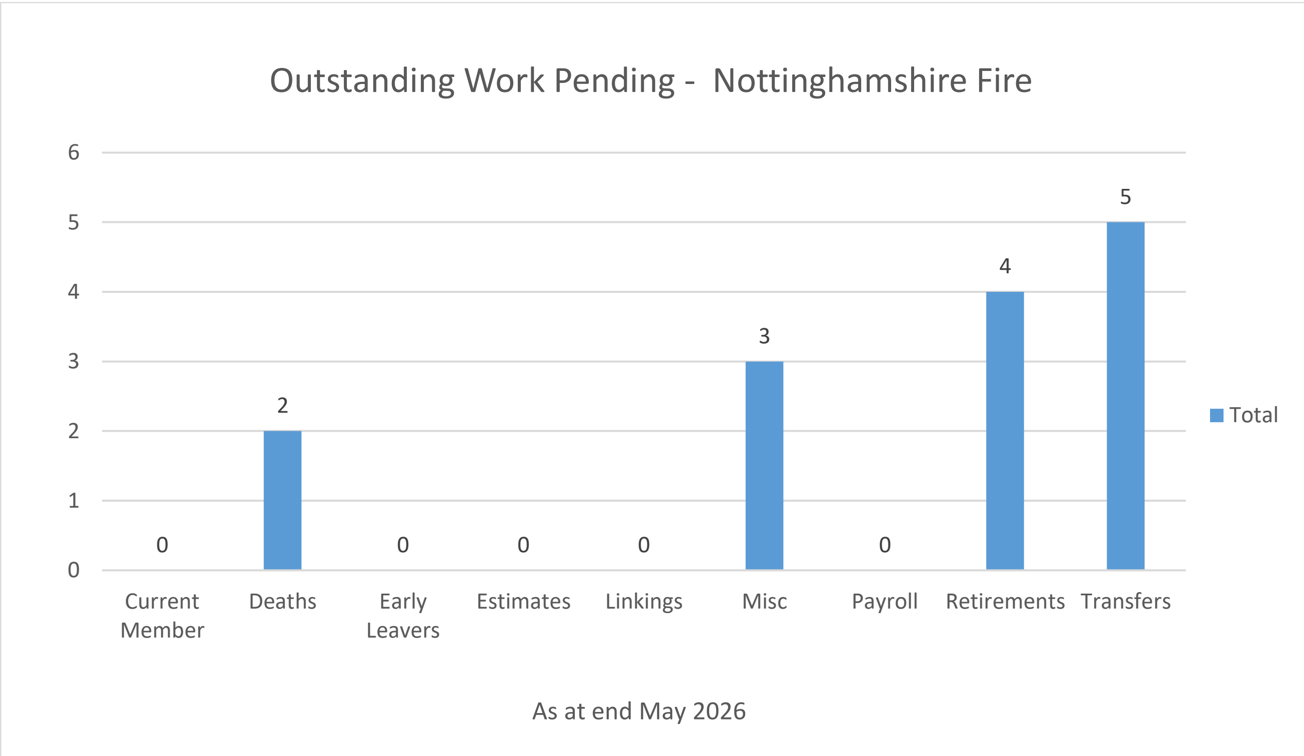
1 to 31 May 2026						
Work Type	**Total Cases**	**Target days for each case**	**Target met cases**	**Minimum Target Met**	**Target met percent**	**Average time taken**
Death in Retirement	3	10	3	85	100	4
Initial letter Death in Retirement	3	10	3	85	100	1
Injury Review	18	20	11	100	61.11	19.06
Life Certificate	15	10	8	85	53.33	15.27
Pension Estimate	2	10	1	90	50	26
Pension Set Up/Payment of Lump Sum	1	3	1	85	100	2
Retirement Actual	1	10	1	90	100	2
Set Up New Spouse Pension SY Fire	1	5	1	85	100	3



Injury Review did not meet as they involve a lot of queries between the FRA and WYPF. These cases are complicated and take longer to process.
Life Certificate did not meet due to other urgent work taking priority. The delay did not cause any detrimental effect on pension benefits already in payment.
Pension Estimate did not meet as most estimates are taking around 12 weeks to process. Estimates are prioritised by date request received, however waiting times are reducing month by month.

2. Work in Progress

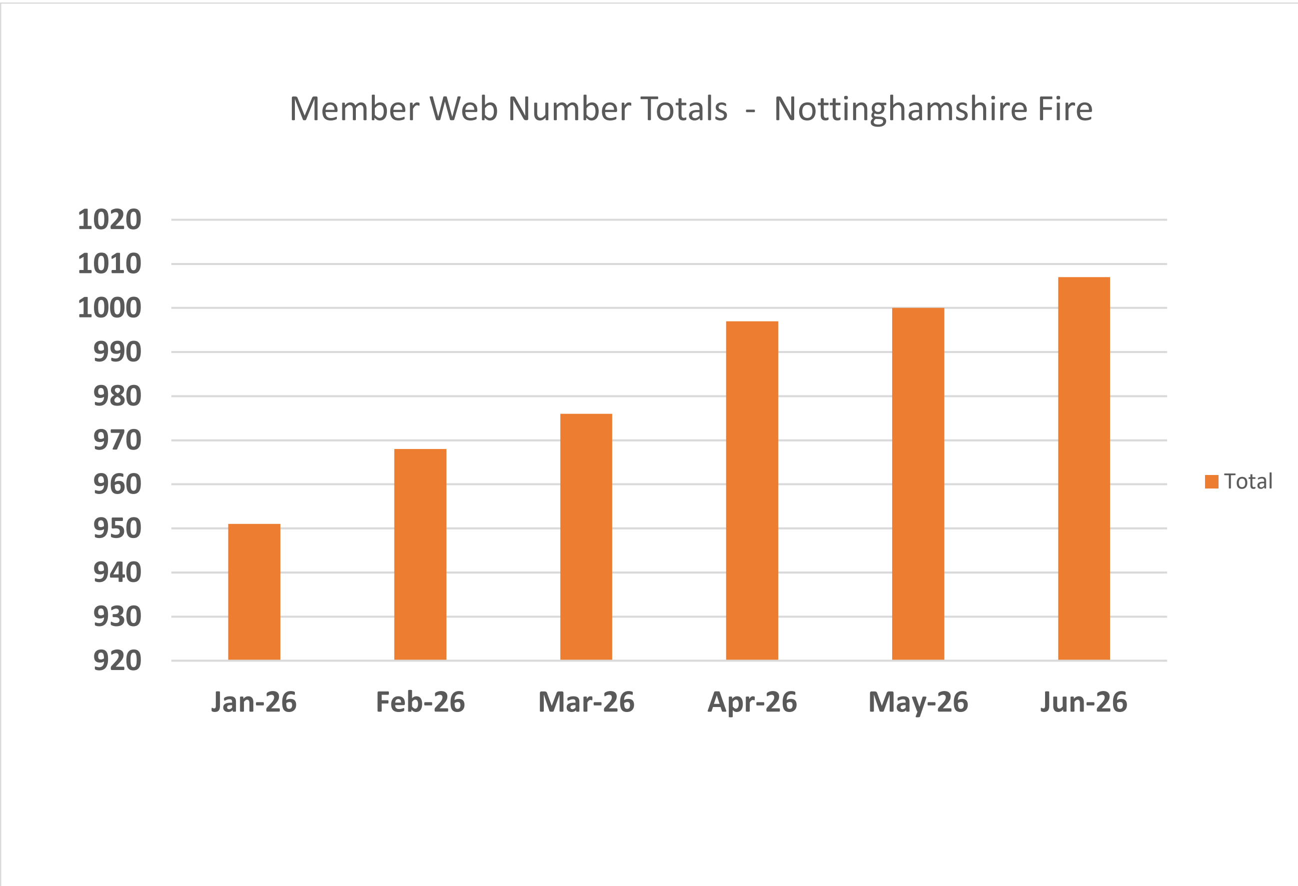




3. Member Web Registrations

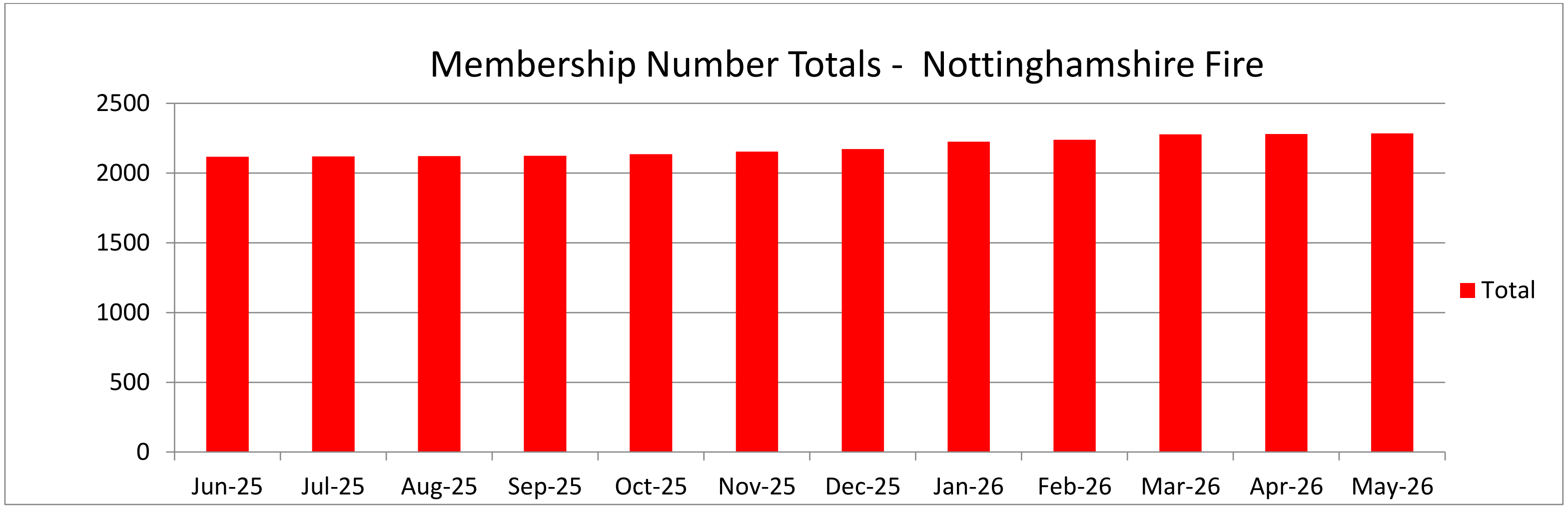
The number of members signed up to member web are:

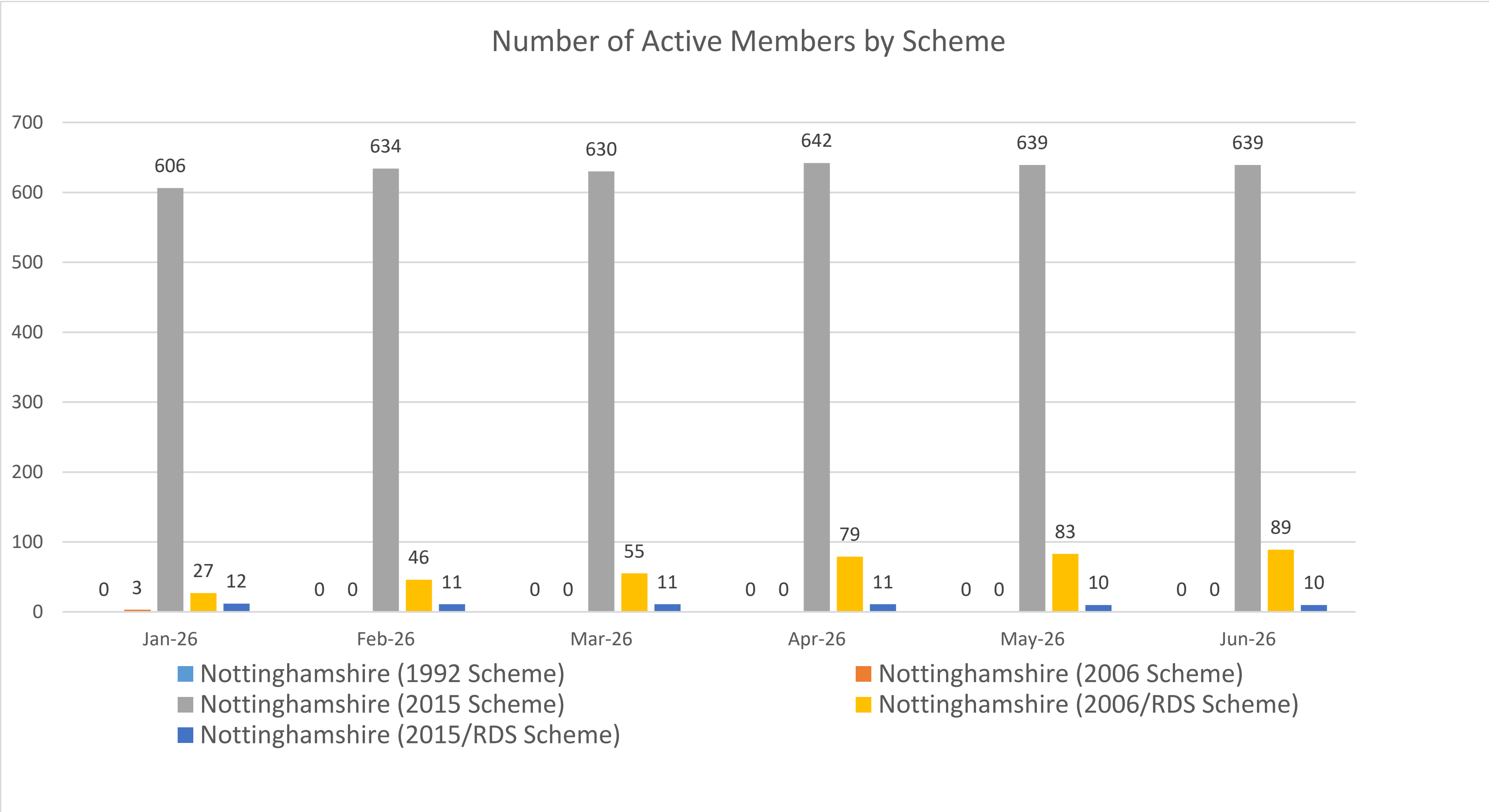
Status	Number
Active	510
Pensioner	270
Pensioner Ex-Spouse	0
Beneficiary Pensioner	4
Deferred Ex-Spouse	0
Deferred	223

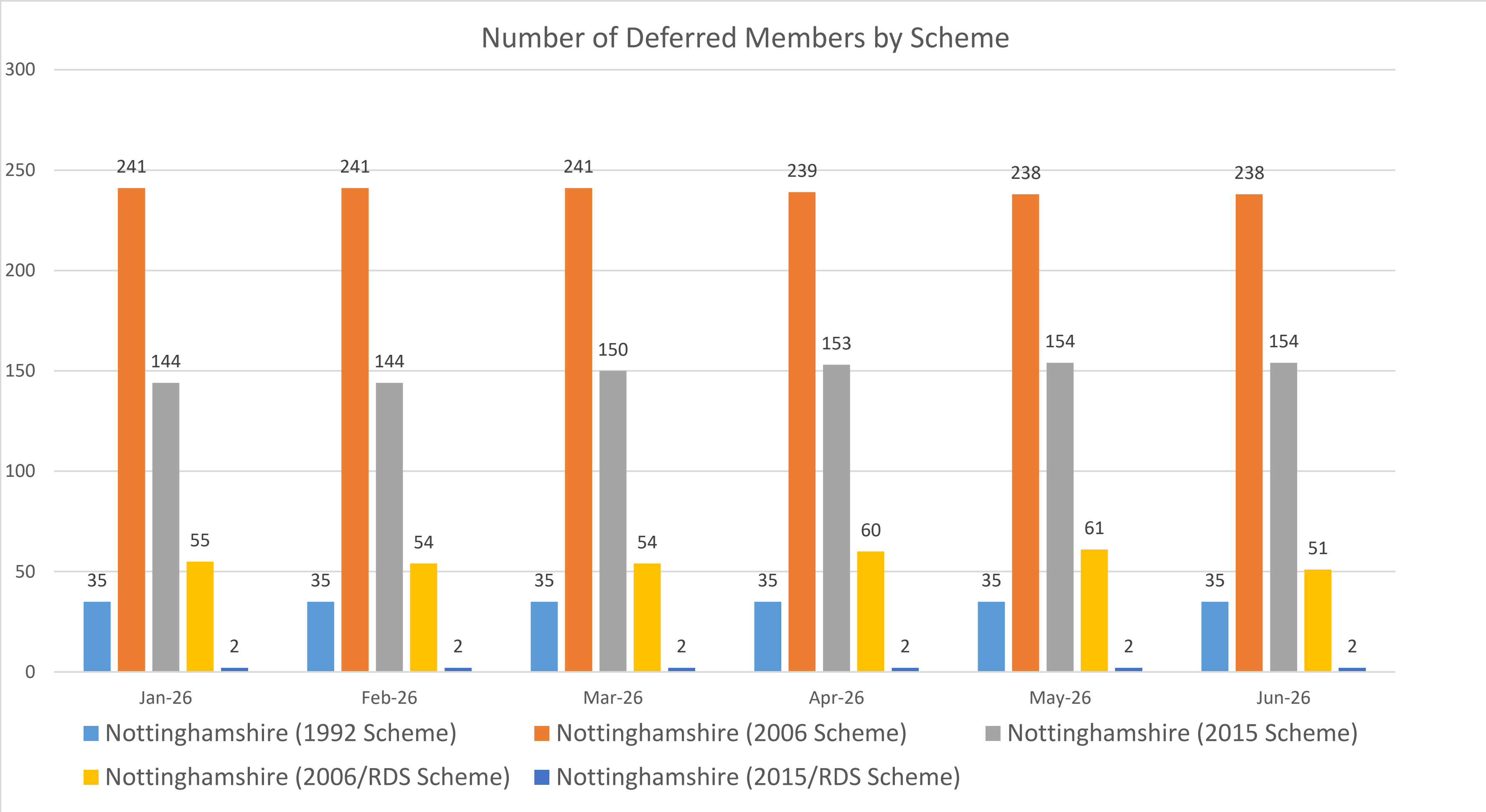


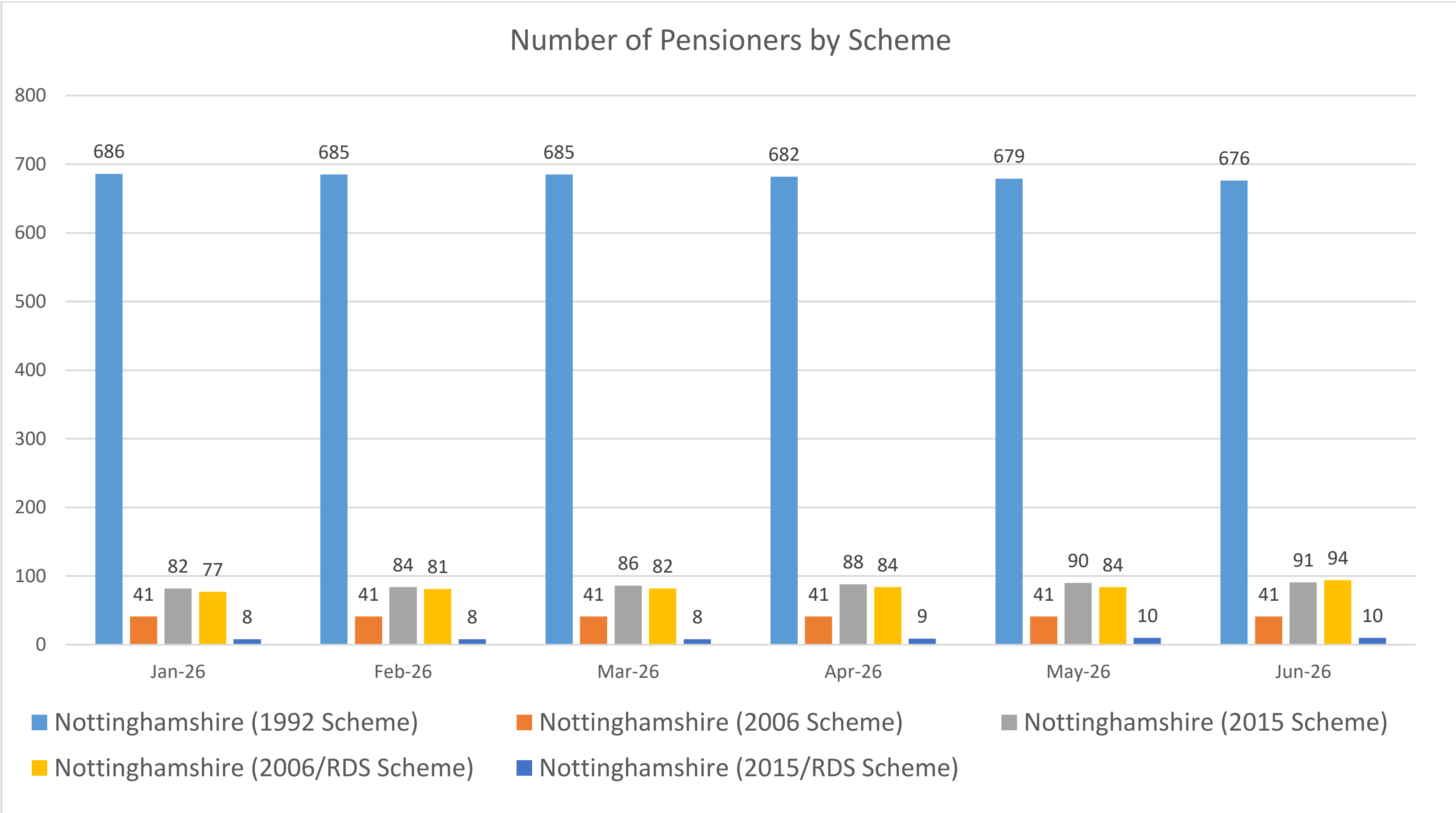
4.Membership Numbers

Scheme Name	Active Members	Deferred Members	Pensioners	Beneficiaries	Preserved Refund	Leavers Options Pending
Nottinghamshire (1992 Scheme)	0	35	676	130	1	0
Nottinghamshire (2006 Scheme)	0	238	41	11	6	1
Nottinghamshire (2006/RDS Scheme)	89	51	94	0	0	0
Nottinghamshire (2015 Scheme)	639	154	91	2	0	4
Nottinghamshire (2015/RDS Scheme)	10	2	10	0	0	0




Number of Active Members by Scheme
700
600
500
400
300
200
100
0
606
634
630
642
639
639
0
3
27
12
0
0
46
11
0
0
55
11
0
0
79
11
0
0
83
10
0
0
89
10
Jan-26
Feb-26
Mar-26
Apr-26
May-26
Jun-26
Nottinghamshire (1992 Scheme)
Nottinghamshire (2006 Scheme)
Nottinghamshire (2015 Scheme)
Nottinghamshire (2006/RDS Scheme)
Nottinghamshire (2015/RDS Scheme)


Number of Deferred Members by Scheme
300
250
200
150
100
50
0
241
241
241
239
238
238
144
144
150
153
154
154
55
54
54
60
61
51
35
35
35
35
35
35
2
2
2
2
2
2
Jan-26
Feb-26
Mar-26
Apr-26
May-26
Jun-26
Nottinghamshire (1992 Scheme)
Nottinghamshire (2006 Scheme)
Nottinghamshire (2015 Scheme)
Nottinghamshire (2006/RDS Scheme)
Nottinghamshire (2015/RDS Scheme)


Number of Pensioners by Scheme
800
700
600
500
400
300
200
100
0
686
685
685
682
679
676
41
82
77
8
41
84
81
8
41
86
82
8
41
88
84
9
41
90
84
10
41
91
94
10
Jan-26
Feb-26
Mar-26
Apr-26
May-26
Jun-26
Nottinghamshire (1992 Scheme)
Nottinghamshire (2006 Scheme)
Nottinghamshire (2015 Scheme)
Nottinghamshire (2006/RDS Scheme)
Nottinghamshire (2015/RDS Scheme)

5. Administration Update

Matthews

Payments
186 payments were released on the May monthly payroll.

Process Development
The internal IT solution to provide automation for payment processing for retirements from active only proved successful on the 5 test cases on May payroll.

The automation allows data from the GAD calculator spreadsheet to be automatically transferred to the members pension record. This is taking approx. 15 seconds compared to a manual transfer which takes 15-20 minutes.

This development has now been rolled out to a selection of the team for use in June with the appropriate training and supporting instructions provided. The soft launch is to monitor the stability of the system with larger numbers of payments being processed.

A meeting with IT will take place at the end of June to review this month & with the hope to sign off this stage of the development.

Following the review, IT will timetable the next stages of development.

We are currently working in collaboration with Civica. Calculation testing is currently under way.

Staffing
Niamh Swift has joined the Matthews Team as a Senior Pensions Officer on a permanent basis. Niamh joins us from our Contact Centre and training is progressing well.

A permanent Pensions Officer is expected to join the Matthews Team in mid-July.

The team still carries 3 vacant permanent Pensions Officer positions and as such a job advert is currently live with a closing date of 14 June 2026.

All Aptia staff are now onboard and training progressing well. The staff consist of 1 Project Manager, 3 Senior Pensions Officers and 6 Pensions Officers.

Until the end of June all staff are processing cases with a view to rolling out further training to the Seniors to assist with authorising in July.

To date all SPO & PO's have been training in payment processing.

ABS & ABS-RSS 2025 production closed

We have now closed the production queue for 2025 statements so that we can start to prepare the system for 2026 statements.

There are approximately 250 ABS 2025 outstanding. This is mostly due to remedy, and we intend to notify each FRA of their numbers not produced. We are also considering an update to the TPR breach reported last year.

DBS-RSS & IC-RSS 2025 have not been produced, and we will inform TPR of this. Rollback is, however, in the last stages of completion and we are optimistic RSS will be produced for 2026.

All members who have received a statement in 2025 should receive a statement in 2026.

6. Communication & Training

Pension boards

- Royal Berkshire – 14 May 2026
- Staffordshire – 14 May 2026
- Cambridgeshire – 27 May 2026
- Tyne & Wear – 29 May 2026

National / regional meetings

- Fire Compensation Review – 6 May 2026
- Coffee Morning – 12 May 2026
- Fire Client Quarterly Meeting – 13 May 2026
- Administrator Forum – 19 May 2026
- Fire Technical Working Group – 20 May 2026
- HMRC Tax Rectification – 28 May 2026

7. Member Update

None

8. IT Update

None

.

9. Five Year Audit Plan 2023 – 2027

West Yorkshire Pension Fund Five Year Audit Plan 2022 - 2027	Frq	Last Audit	Rcmnd	Days	23/24	24/25	25/26	26/27	27/28
Annual Accounts Verification	1	20/09/21	1	50	✓	✓	✓	✓	✓
Audits Per Year					**1**	**1**	**1**	**1**	**1**
Local Government Scheme Contributions	2	01/11/21	2	50					
New Pensions and Lump Sums - WYPF									
- Normal and Early Retirements	5	09/10/19	1	25	✓			✓	
- Death in Service, Post Retirement Widow and Dependent Benefits	5	08/10/21	0	25		✓			
- Ill Health Pensions	5	11/07/23	0	25				✓	
- Flexible Retirements	5	30/11/20	2	25	✓				
- Deferred Pensions	5	28/06/22	0	25			✓		
Transfers Out	5	07/10/20	0	20					✓
Transfers In	5	17/05/21	0	20			✓		
Reimbursement of Agency Payments	5	10/03/23	0	20		✓		✓	
Life Existence / Certificates	5	11/08/21	3	20					✓
AVC Arrangements	5	21/12/22	0	20			✓		
Admission of New Bodies	5	07/02/20	0	20					✓
Pensioners Payroll	2.5	17/11/20	0	50		✓			
Purchase of Additional Pension	5	29/03/22	0	20	✓		✓		
Annual Benefits Statements	2.5	30/09/22	0	40				✓	
Fire Service New Pensions and Lump Sums			1						
- Normal and Early Retirements	3	17/12/20	0	33.3		✓			✓
- Ill Health and Death Benefits	3	23/06/22	0	33.3			✓		✓
- Deferred Pensions	3		0	33.3	✓			✓	
Audits Per Year					**4**	**5**	**5**	**5**	**5**
UK and Overseas Equities	1	01/02/23	0	75	✓	✓	✓	✓	✓
UK Fixed and Index Linked Public and Corporate Bonds	3	18/08/22	0	25		✓			✓
UK and Overseas Unit Trusts (Property and Other)	3	06/02/23	1	25		✓			✓
Fund of Hedge Funds	5	09/06/16	1	15			✓		
UK and Overseas Private Equities	3	31/03/22	3	25		✓		✓	
Global Bonds	5	11/12/18	0	15	✓				
Treasury Management (Short Term Cash Lending)	1	18/12/22	0	75	✓	✓	✓	✓	✓

West Yorkshire Pension Fund Five Year Audit Plan 2022 - 2027	Frq	Last Audit	Rcmnd	Days	23/24	24/25	25/26	26/27	27/28
Stock Lending	5	24/11/21	1	15				✓	
Compliance with IAP Investment Decisions and Policies	5	22/02/21	0	15	✓		✓		
Verification of Assets	5	01/03/21	0	15			✓		
Verification of Assets	5	01/03/21		15	✓				
Listed Alternatives	5	00/01/00		15			✓		
Audits Per Year					**5**	**5**	**5**	**4**	**4**
Additional work outside plan									
Transfer of Data to New Pensions System		02/07/12	0						
Monthly Contribution Data Usage		20/08/15	6						
Information Governance Including GDPR		01/05/19	7						
Transfer of Data From Outside Bodies		10/06/19	6						
Pooling Arrangements		20/03/19	1						
Custodial Transfer Arrangements		01/07/20	0						
Accuracy of Contributions Recorded on Member Records		10/02/20	7						
GLIL		30/07/20	1						
Accuracy of Contributions Recorded on Member Records - Follow Up (i)		05/11/21	2						
NLGPS Collaborative Work - Common Custodian Arrangements		30/04/21	1						
Business Continuity		17/01/22	5						
Shared Service Admission		07/04/22	6						
NLGPS Collaborative Work - NPEP		29/06/22	3						
NLGPS Collaborative Work - GLIL Infrastructure		18/04/23			1				1
Exiting Employers		25/04/23			1				1
No of audits					**12**	**11**	**11**	**10**	**12**
Audit days over five years				**885**	**177**	**177**	**177**	**177**	**177**
Resourced days				**1,225**	**245**	**245**	**245**	**245**	**245**
Headroom				**340**	**68**	**68**	**68**	**68**	**68**

10. Overriding Disclosure Time Limits

Disclosure Requirement	Time Limit	Number of breaches in month
Material alterations to basic scheme information	Within 3 months of the change taking effect	0
Transfer Credits (quote)	Within 2 months	0
Annual Benefit Statements	By 31 August each year	Breach for in scope scheme members
Annual Benefit Statement (upon request)	Within 2 months of request, if not already provided within previous 12 months	0
Deferred Benefit Statements	By 31 August each year	Breach for in scope scheme members
Deferred Benefit Statement (upon request)	Within 2 months of request, if not already provided within previous 12 months	0
Pension Savings Statements	By 6 October each year	0
Cash Equivalent Transfer Value Out	Within 3 months of request	0
Accessing Benefits before Normal Pension Age	2 month of benefits becoming payable	0
Accessing Benefits on or after Normal Pension Age	1 month of benefits becoming payable	0
Notification of Deferred Benefit entitlement	2 months of being notified of leaver	0

Divorce Time limits

Type of request	Time limit	Number of breaches in month
Request for divorce information only.	3 months from receipt of the request.	0
Request for divorce information where you are notified that the information is required in connection with divorce proceedings that have already commenced.	6 weeks from receipt of the request.	0
Request for divorce information where a Court Order imposes a deadline.	Within the deadline specified by the Court.	0
Request for divorce information where you are notified that a Pension Sharing Order may be issued.	Within 21 days of receiving notification that a Pension Sharing Order may be issued or a date outside 21 days as specified by the Court.	0
Where the request is for information which does not include a Cash Equivalent Transfer Value	1 month from receipt of the request.	0
Pension Sharing Order received but some information* and/or charges are still outstanding.	A letter to both parties needs to be sent out within 21 days of receiving the Order to explain the Order cannot be implemented and request the missing information and/or charges.	0
Pension Sharing Order received including all relevant information* and charges.	A letter** must be sent to both parties within 21 days of the start of the implementation period notifying them of the deadline.	0
Pension Sharing Order Received including all relevant information and charges.	4 months to implement the Order of the date of receipt of the final information which allows calculation	0
PSO has been implemented.	A letter* must be sent to both parties within 21 days of implementing the PSO to notify both parties their entitlement.	0

11. Calendar of Events

January	February	March	April
Life Certificates HMRC Event Reporting Payment of Unauthorised Lump Sum and Scheme Sanction Charge to HMRC	Life Certificates Review of DWP benefits for Injury cases GAD Data Collection Spreadsheet	Life Certificates	Apply Pensions Increase Apply Care Revaluation Issue P60's Life Certificates Pensioner Newsletter
May	**June**	**July**	**August**
Life Certificates	Active Newsletter Life Certificates Issue Deferred Annual Benefits Statements	Life Certificates Issue Deferred Annual Benefits Statements Issue active Annual Benefits Statements	Issue active Annual Benefits Statements Life Certificates
September	**October**	**November**	**December**
Pension Estimates Assumption Exercise Life Certificates Pension Savings Statement	Life Certificates Participate in NFI tPR Scheme Returns	tPR Annual Survey Life Certificates	IAS19 Data capture exercise for Actuaries Life Certificates

12. Regulations/Fire Scheme Update

Please take a few minutes to read the Firefighters' Pension (England) Scheme Advisory Board Bulletin (Link to Bulletin below) and take any action required. FPS Bulletin 105

Age Discrimination Remedy updates

Age Discrimination Remedy updates Contingent Decision Guidance Update

In FPS Bulletin 103 – March 2026 we updated readers on the publication of the Written Ministerial Statement relating to certain FPS 1992 members who opted-out of pensionable service due to the 2015 reforms and were unable to reinstate their remediable service in the FPS 1992.

The Government confirmed its intention to address this through use of the Act's special case powers. This will be done through regulations. This will enable eligible members who opted out due to discrimination to elect to reinstate and treat opted out service during the remedy period as pensionable in their last accrued legacy scheme.

In the coffee morning held on 12 May, an update was provided to the sector on the legal advice obtained by the Scheme Advisory Board (SAB) which outlines that FRAs can act in advance of legislation and that the risks of doing so are low.

There have been two cohorts of FPS 1992 members on hold pending the government decision on how remedy can be applied to these members:

1. Those who opted out of the on or after 1 April 2015 and re-joined before the end of the remedy period
2. Those who opted out on or before 31 March 2015.

Members are only able to reinstate opted out service for the remedy period. Therefore, for those in the second group who opted out before 31 March 2015, there will be a break in pensionable service between when they opted out and 1 April 2015. They will not be able to reinstate this period; however, their continuity of service will be maintained.

For these cases, administrators should ensure the member's record is updated as follows if a member elects to go ahead with a contingent decision:

- The deferred record should be cancelled

- The member's FPS 1992 record should be reactivated and linked to the ongoing 2015 record

- A break in pensionable service should be inserted on the member's record for the opted-out period prior to 1 April 2015.

  This period should be treated as non-qualifying and non-reckonable service for pension purposes. This would therefore mean that the opt out period prior to 1 April 2015 would not count towards any service calculations i.e. age 50 plus with 25 years' service or 30 years' service.

- To support clarity and consistency on pension service history views it was agreed by the FTWG that the sector introduces a new reason code in systems for this type of break: ‘Contingent Decision Opt-Out Break’. This will allow the break to be distinguished from other types of breaks, support accurate reporting and assist future case reviews.

The Scheme Manager Contingent Decision Guidance and Member Contingent Decision guidance documents have now been updated to reflect the current position.

ACTION: FRAs should identify affected cases and, where members are nearing retirement consider how cases will be handled.
ACTION: Administrators should ensure they familiarise themselves with the updated guidance.

Matthews exercise updates

GAD Calculator Version 2.9.1

GAD has advised that they have uncovered an error with the future interest rate included in versions 2.9 and 2.9.1 of the Matthews 2 Calculator.

The error affects the calculation of periodic contribution amounts when using a calculation date in April 2026. This can be corrected by updating the calculator with the May interest file, as this file contains the correct future interest rate for April 2026

They have advised Fire & Rescue Authorities to update the version 2.9.1 calculator with the May interest file and consider:

- rerunning calculations cases run with April 2026 calculation dates (where periodic contributions are required).

- reissuing affected member statements.
- revising collection of affected periodic contributions.

The incorrect April 2026 future interest rate was lower than it should have been (4.51% AER versus 4.90% AER). Recalculations will result in higher periodic payment amounts if input data are consistent.

Other outputs and calculations for calculations dates outside of April 2026 are unaffected.

GAD apologises that this error has occurred and are sorry for any disruption caused. They will be reviewing the monthly interest file production process and reinforcing where necessary ahead of sharing forthcoming interest rate files.

ACTION: FRAs should update the Matthews 2 Calculator (v2.9.1) with the May interest file to correct the April 2026 future interest rate and review any cases with April 2026 calculation dates where periodic contributions apply.

Pension Dashboard

Pension dashboards – news in brief

• PDP blog on how dashboards will complement wider pension support
• PDP has shared recent findings from pensions dashboard testing
• MaPS CEO expects the MoneyHelper dashboard to be available to the public in the 2027/28 financial year. PDP will provide an update on launch plans around the time of the 31 October 2026 connection deadline.

• The Pensions Regulator (TPR) has launched a regulatory initiative (RI) targeting defined benefit (DB) and hybrid pension schemes to assess how they are preparing their data ahead of connecting to dashboards

Training and Development

Training and Development Details of our training sessions are included on the Training and Development section of the FPS regulations and guidance website. The section sets out the training topics, dates that are available and how to book.

If there are any specific areas of training that you would like to see, please let us know via bluelightpensions@local.gov.uk or be part of our training working group.

Local Pension Board (LPB) Training Sessions

Details of the LPB training sessions are included on the 'Training and Development' section of the FPS Board website. The section sets out the dates that are available and how to book.

ACTION: Scheme managers are encouraged to:
• allow their employees to attend the relevant training on offer, where it will help with their role and ongoing development.
• inform us of any specific areas of pensions training that they would like to see.

Events

FPS coffee mornings

Our MS Teams coffee mornings are continuing in April. The informal sessions lasting up to an hour allow practitioners to catch up with colleagues and hear a brief update on FPS issues from the LGA Bluelight team.

We are pleased to include the presentations from recent sessions below:
12 May 2026 – Sargeant, WMS: Reinstatement of Opted Out Service, and TPO update.

If you do not already receive the meeting invitations and would like to join us, please email bluelightpensions@local.gov.uk. Please note that attendance at the coffee mornings is generally restricted to FPS practitioners and managers

Legislation

Statutory Instruments

Firefighters' Pension Schemes (England) (Amendment) Order 2023 [SI2023/986]

Directions Orders

Public Service Pensions (Valuations and Employer Cost Cap) Directions 2023

Useful links

- The Firefighters' Pensions (England) Scheme Advisory Board
- FPS Regulations and Guidance
- FPS Member
- 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
- LGPS Regulations and Guidance
- LGPC Bulletins

Pensions Dashboards

TPR guidance and checklist

DWP guidance on connection

PASA connection readiness guidance

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