

## SCHEDULE 1

### THE NEW FIREFIGHTERS' PENSION SCHEME (ENGLAND)

## PART 13

### FIREFIGHTERS' PENSION FUND

#### **Excess amounts: information**

4.—(1) Beginning with the financial year ending on 31st March 2007, each authority shall, in relation to each financial year, send the following information in writing to the Secretary of State —

- (a) the total amount that the authority estimate will be payable out of their FPF in that year,
- (b) the total amount that the authority estimate will be credited to their FPF in that year,
- (c) the authority's un-audited statement of accounts for that year, prepared and approved in accordance with regulations under section 27 of the Audit Commission Act 1998(1),
- (d) the authority's statement of accounts for that year, as it is after the authority's auditor issues his certificate and opinion, including or together with that certificate and opinion,
- (e) the total amount payable out of the authority's FPF in that year, and
- (f) the total amount credited to the authority's FPF in that year.

(2) In relation to the financial year ending on 31st March 2007, the authority shall send the information referred to in sub-paragraphs (a) and (b) of paragraph (1) to the Secretary of State not later than 15th January 2007 ("the 2007 estimate").

(3) In relation to the financial year ending on 31st March 2008—

- (a) the authority shall send the information referred to in sub-paragraphs (a) and (b) of paragraph (1) to the Secretary of State not later than 31st March 2007 ("the 2008 estimate"), and
- (b) if the authority revise the information referred to in those sub-paragraphs after they send the estimate to the Secretary of State, may send that revised information to the Secretary of State in September 2007 ("the 2008 revised estimate").

(4) In relation to each financial year ending on or after 31st March 2009, the authority—

- (a) shall send the information referred to in sub-paragraphs (a) and (b) of paragraph (1) to the Secretary of State in September in the financial year before the year in question ("the estimate"); and
- (b) if the authority revise the information referred to in those sub-paragraphs after they send the estimate to the Secretary of State, may send that revised information to the Secretary of State in September during the year in question ("the revised estimate").

(5) The authority shall send the information referred to in sub-paragraphs (c), (e) and (f) of paragraph (1) to the Secretary of State in July in the financial year following the year in question ("the un-audited information").

(6) The authority shall send to the Secretary of State as soon as reasonably practicable after the authority's auditor issues his certificate and opinion on the authority's accounts for the year in question ("the audited information")—

- (a) the information referred to in sub-paragraph (d) of paragraph (1); and

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(1) 1998 c. 18. See regulations 7 and 10 of the Accounts and Audit Regulations 2003 (S.I. 2003/533, amended by 2004/556 and 2006/564).

**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

- (b) if the authority revise the information referred to in sub-paragraphs (e) and (f) of paragraph (1) after they have sent the un-audited information to the Secretary of State, that information as revised.
- (7) For the purposes of this rule, the auditor issues his certificate and opinion when, in accordance with section 9 of the Audit Commission Act 1998<sup>(2)</sup>—
- (a) he enters on the authority’s statement of accounts for the relevant year—
    - (i) a certificate that he has completed the audit in accordance with that Act, and
    - (ii) his opinion on the statement; or
  - (b) where he makes a report to the authority under section 8 of that Act at the conclusion of the audit, he includes the certificate and opinion referred to in sub-paragraph (a) in that report instead of making an entry on the statement.

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<sup>(2)</sup> 1998 c.18.