

**REPORT TO:** Executive Board

**DATE:** 16 April 2026

**REPORTING OFFICER:** Director of HR & Corporate Affairs

**PORTFOLIO:** Corporate Services

**SUBJECT:** Pensions Discretions Statement 2026/27.

**WARD(S)** Borough-wide

## **1.0 PURPOSE OF THE REPORT**

- 1.1 The Council is required to publish a Pensions Discretion Statement annually, to advise the discretions it intends to exercise under the Local Government Pension Scheme (LPGS).
- 1.2 This report accompanies the proposed statement for 2026/27

## **2.0 RECOMMENDATION: That the Board approve the revised Pensions Discretions Statement for 2026/27.**

## **3.0 SUPPORTING INFORMATION**

- 3.1 The Pensions Discretion Statement for 2026/27 is based upon the revised statement for 2025/26, which was approved by Executive Board in October 2025.
- 3.2 There has been a additional discretion added to the Pensions Discretion Statement 2026/27 incorporating the element to reflect the implementation of the Mutually Agreed Resignation Scheme as required.
- 3.3 There have been no material changes to the Local Government Pension Scheme Regulations 2013 that would result in a change to the statement. Regulation 60 of those regulations sets out what the statement should contain, and the statement is compliant.

## **4.0 POLICY IMPLICATIONS**

- 4.1 The Council is required to publish a written policy statement on how it will exercise its discretions provided by the scheme. The policies adopted seek to achieve the correct balance between cost to the council tax payer, good employee relations and staff recruitment and retention

## **5.0 FINANCIAL IMPLICATIONS**

- 5.1 There are financial implications for the Council in considering the application of these discretions. Each case will be different, and a business case will be required when such a discretion is exercised, balancing the interests of the Council with the interests of the individual.

## **6.0 IMPLICATIONS FOR THE COUNCIL'S PRIORITIES**

### **6.1 Improving Health, Promoting Wellbeing and Supporting Greater Independence**

None

### **6.2 Building a Strong, Sustainable Local Economy**

None

### **6.3 Supporting Children, Young People and Families**

None

### **6.4 Tackling Inequality and Helping Those Who Are Most In Need**

None

### **6.5 Working Towards a Greener Future**

None

### **6.6 Valuing and Appreciating Halton and Our Community**

None

## **7.0 RISK ANALYSIS**

- 7.1 The statement complies with the Local Government Pension Scheme Regulations 2013, and enables the Council to make balanced decisions taking into account all risks.

## **8.0 EQUALITY AND DIVERSITY ISSUES**

- 8.1 The recommendations will apply equally to all staff who are members of the LGPS. Employees have a right of appeal if they feel they have been treated incorrectly/unfairly.

8.2 In the first instance, appeals are made to the Head of HR Operations, who acts in the capacity of the Independent Person for the Independent Disputes and Resolution Procedure.

## **9.0 CLIMATE CHANGE IMPLICATIONS**

9.1 No climate change implications

## **10.0 LIST OF BACKGROUND PAPERS UNDER SECTION 100D OF THE LOCAL GOVERNMENT ACT 1972**

<b>Document</b>	<b>Place of Inspection</b>	<b>Contact Officer</b>
The Local Government Pension Scheme Regulations 2013 (Statutory Instrument 2013 No. 2356)	Municipal Building, Kingsway, Widnes	Donna Forster Head of HR Operations