

KENT AND MEDWAY FIRE AND RESCUE AUTHORITY

HEARINGS PANEL

MINUTES of a meeting of a Hearings Panel of the Kent and Medway Fire and Rescue Authority held virtually on Microsoft Teams on Friday 18, February 2022.

PRESENT:- Mr N Chard, Mr P Harman and Mr V Maple

APOLOGIES:- Mr D Daley

OFFICERS:- Chief Executive, Miss A Millington QFSM; Director Finance and Corporate Services, Ms A Kilpatrick; Finance Manager, Mr B Fullbrook and Clerk to the Authority, Mrs M Curry.

UNRESTRICTED ITEMS

1. Election of Chair of the Panel

Mr Maple proposed Mr Chard, Mr Harman seconded.

RESOLVED that, Mr Chard be elected Chair of the Panel for this hearing.

2. Declarations of Interest

Mr Harman declared that he was an ex-London Firefighter and ex-Kent Retained Firefighter so was in receipt of Fire Service Pensions.

2. Signing of Minutes

RESOLVED that the Chair be authorised to sign the agreed Minutes of the hearing.

3. Exclusion of Press and Public

RESOLVED that, under Section 100A of the Local Government Act 1972, the public be excluded from the meeting for the following business on the grounds that it involves the likely disclosure of exempt information as defined in paragraph 1 of Part I of Schedule 12A of the Act.

EXEMPT ITEM (Open Access to Minutes)

4. Pension Dispute – Stage 2 of the Internal Dispute Resolution Procedures (IDRP) (Item 5 - Report by Director Finance and Corporate Services)

(1) The Panel considered information relating to an appeal against the decision taken at the Stage 1 IDRP process in relation to Immediate Detriment payments under the McCloud/Sargeant ruling.

(2) In her response to the Stage 1 IDRP complaint, the Director Finance and Corporate Services outlined the process that was undertaken by which the decision was made to not uphold the appeal at this stage.

- (3) The Panel carefully examined all the information presented to it, including correspondence received from the complainant registering an appeal under the Stage 2 IDRPs, the reasons for the appeal as well as supporting evidence. The Panel also reviewed the note issued in November 2021 from HM Treasury in relation to their assessment of the advisability not to process the Immediate Detriment cases before new legislation to enact the McCloud remedy is in place and the implications of this assessment has on Home Office guidance.
- (4) The Panel noted that the Home Office guidance on the processing of Immediate Detriment was withdrawn due to the complexities and the impact involved on individuals around tax legislation.
- (5) The Panel also noted that a new Finance Act was expected to be effective from April 2022 and is hoped to bring some clarity to the tax liability surrounding additional payments under the ruling.
- (6) RESOLVED that:-
 - (a) Having very carefully considered all the written evidence submitted to it, the Panel decided to not uphold this appeal but at this stage pend their decision until such a time as there is more clarity around the tax issues which is hoped to be effective under new legislation in April of this year.
 - (b) The Clerk to the Authority will write to the complainant to explain the outcome of the Panel's decision.