Item 5

31st August 2022

Glasgow City Council

Finance and Audit Scrutiny Committee

Report by the Head of Human Resources and the Executive Director of Finance

Contact: Robert Anderson Head of Human resources Ext 75179

- **Local Government Pension Scheme (Scotland) regulations 2015 - Flexible Retirement**
- **Local Government (Compensation for Early Retirement) (Scotland) regulations – Redundancy/Early Retirement.**

Purpose of Report:

To advise Committee of the number of employees who have been granted delegated authority to:-

- Take Flexible Retirement under the Council's Flexible Retirement Provisions and the associated costs and savings.
- Leave the service of the council under the Council's Redundancy/Early Retirement Provisions and the associated costs and savings.

This report details the number of employees :–

- Financial Year 2021/2022 - 14 employees with a retiral date between 1 January – 31 March 2022, 11 have been granted Flexible Retirement and 3 Redundancy/Early Retirement.
- Financial Year 2022/2023 – 13 employees with a retiral date between 1 April – 30 June 2022, 7 have been granted Flexible Retirement and 6 Redundancy/Early Retirement.

Recommendations: The Committee is asked to note the Flexible and Redundancy/ Early Retirements as detailed.

Ward No(s): Citywide: ✓

Local member(s) advised: Yes ☐ No ☐ consulted: Yes ☐ No ☐

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1 Employees as listed below, have been granted permission under delegated authority to retire under the council's Flexible Retirement, Redundancy and Early Retirement Provisions.

Financial Year – 2021/2022

Option	No. of Employees	1st Year Savings	1st Year Cost	Year 1 Net Position	Recurring
Flexible Retirement	11	£13,473	£6,293	£7,180	£95,756
Redundancy/Early Retirement	3	£89,489	£130,999	-£41,510	£115,767
Overall total	14	£102,962	£137,292	-£34,330	£211,523

Financial Year – 2022/2023

Option	No. of Employees	1st Year Savings	1st Year Cost	Year 1 Net Position	Recurring
Flexible Retirement	7	£52,387	£0.00	£52,387	£59,829
Redundancy/Early Retirement	6	£208,467	£443,894	-£235,427	£240,212
Overall total	13	£260,854	£443,894	-£183,040	£300,041

Further detail on the Service breakdown can be provided on request.

2 Policy and Resource Implications

Resource Implications:

Financial:	Approval based on future savings benefits
Legal:	No new legal issues
Personnel:	Complies with Policy
Procurement:	No relevant procurement issues

Council Strategic Plan: N/A

Equality and Socio-Economic Impacts:

Does the proposal support the Council's Equality Outcomes 2021-25? Please specify.	N/A
What are the potential equality impacts as a result of this report?	No significant impact
Please highlight if the policy/proposal will help address socio-economic disadvantage.	N/A

Climate Impacts:

Does the proposal support any Climate Plan actions? Please specify:	N/A
What are the potential climate impacts as a result of this proposal?	N/A
Will the proposal contribute to Glasgow's net zero carbon target?	N/A

Privacy and Data Protection Impacts:	No data protection issues identified

3 Recommendations

The Committee is asked to note the Flexible Retirements/Redundancy/Early Retirements as detailed.