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East Dunbartonshire Council

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20 October 2025

To: Convenor of the Strathclyde Pension Fund Committee;
Committee Members;
Members of the Strathclyde Pension Fund Board; and
Directors of Finance of Main Employer Group Councils.

Dear all,

At the last meeting of East Dunbartonshire Council on the 2 October 2025, I was instructed to write to the Pension Fund following consideration of the Council's anticipated financial gap for 2026/27. This letter seeks open correspondence to explore options that may be available to mitigate the additional cost pressures resulting from the increase in Employers Pension Fund Contributions. These are due to increase from 6.5% in 2025/26 to 17.5% in 2026/27.

No doubt you are fully aware of the cost pressures that exist within Local Government which are compounded by increasing uncertainty, risk and the prospect of ongoing austerity. Against this backdrop Councils are required to investigate potential in all areas to ensure ongoing financial sustainability.

In considering my Report to East Dunbartonshire Council I provided an assessment of the Council's anticipated financial gap for 2026/27. This included a significant element attributable to the increase in Employers' Pension Fund Contributions.

My assessment of anticipated financial pressures noted that, at the 31 March 2025, the Strathclyde Pension Fund Annual Report reflected an indicative funding position of 174%. This position has improved since the previous 2023 valuation, at 147%, being the figure that then informed recommended contribution rates for the Main Employing Groups for the next three years. Furthermore, I note there is an indication that this increased again to 187% in July 2025. This is a 40% increase since the last valuation.

Council appreciates that the recommended rates are based on an actuarial triennial valuation. However, Elected Members are seeking to understand whether any interim options exist so that these can be considered and potentially exercised during 2026/27. Such endeavors must seek to bring funding to a reasonable level, in anticipation of, rather than after the next valuation.



The Pension fund's contributions strategy 'seeks to ensure stability and affordability of contributions for employers while providing assurance that employer contributions are sufficient to meet the employer's funding target'. With a target funding level of 'at least 100%' and an indicative valuation of 187%, Council has questioned whether proceeding with the 17.5% employers pension fund contributions is consistent with this strategy and in doing so has asked me to formally open discussions on the possibilities.

I look forward to hearing from you in due course and supporting the consideration of any interim options.

Yours sincerely

**JAMIE ROBERTSON
CHIEF FINANCE OFFICER
EXECUTIVE OFFICER FOR FINANCE & DIGITAL SERVICES**

Enc – Amendment to Council

