

## *Draft pensions note for accounts – for employers participating in neither BPS nor BUSPS (April 2015)*

*Where contributions are paid to a defined contribution scheme, the note should state:*

- a) Pension contributions are paid to a defined contribution pension scheme on behalf of the minister.
- b) The total pension cost for the employer was £xxxx (2013 £xxxx).
- c) No contributions were outstanding at the Balance Sheet date.  
OR Contributions of £xxx were outstanding at the Balance Sheet date.