**FRS 102 defined benefit pensions, showing cancelling double entries**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | Assets | Liabilities | Profit | OCI |
| B/fwd assets/liabilitiesLess: Restrictions on scheme assets(Net assets/liabilities should be equal & opposite to 470..472) |  97D01+(97D64) | (97A01) |  |  |
| Interest earned on unrestricted assets |  97D21 |  | (357) net vs below |  |
| Interest cost |  | (97A21) | or 358 net vs above |  |
| Actuarial gains on all assets(= actual return less interest earned) |  97D31 |  |  | (364) |
| Actuarial loss on liabilities |  | (97A31) |  |  365 |
| Other gains/losses to OCI:Interest on restricted scheme assets(Increase) in restrictions on scheme assets(97D65 and 97D22 will partly offset) | 97D22(97D65) | (97A32) |  |  366 |
| Employer contributions paid in the year - offsets 11901 Employer pension costs |  97D41 |  | (372) |  |
| Employee contributions |  97D62 | (97A62) |  |  |
| Benefits paid | (97D61) |  97A61 |  |  |
| Current service cost |  | (97A02) |  350 |  |
| Past service |  | (97A03) |  351 |  |
| Curtailments/settlements | (97D52) |  97A52 |  |  |
| Gains (losses) on curtailments/ settlements |  | (97A54) |  351 |  |
| Administration expenses | (97D55) | (97A55) |  351 |  |
| Schemes acquired eg on conversion (double entry to 394 or 470) |  97D51 | (97A51) |  |  |
| Unfunded employer payments |  |  97A53 | (372) |  |