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

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| --- | --- | --- | --- | --- |
|  | Assets | Liabilities | Profit | OCI |
| B/fwd assets/liabilities  Less: 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) |  |