



Draft pensions note – for employers participating in neither BPS nor BUSPS

Each Employer should discuss this with their auditors to make sure the notes include what is required in their individual situation. BUGB does not take responsibility for the completeness of this template.

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 (2018 £xxxx).
- c) No contributions were outstanding at the Balance Sheet date.
OR Contributions of £xxx were outstanding at the Balance Sheet date.