**Core Unit 3 – Running a Workplace Pension Scheme**

**Assignment 4 notes**

(Part 5 – Treasury Management)

Recommended Time: 1 Hour

1. **Explain the tax charges that must be reported on Accounting for Tax return.**

**10 marks**

1. **Outline the four General Accounting Principles as applied to the accounts of pension funds.**

**5 marks**

1. **Explain the key features of an Event Report.**

**5 marks**

1. **Outline what typically causes benefits from an occupational pension scheme to be overpaid or underpaid and list the main ways of recovering underpayments.**

**5 marks**

1. **Define an audit, in relation to a pension scheme and the list the following:**
   1. **The information contained in a standard audit opinion, and**
   2. **the types of pension arrangements that do not require the appointment of an auditor.**

**10 marks**

1. **Write notes on the statutory minimum increases to pensions in payment.**

**5 marks**

1. **Outline the regulations applying to the payment and timing of contributions into DC and DB pension schemes.**

**10 marks**