

The following information relates to the group pension plan of Trailer:

	1 June 2012 (\$m)	31 May 2013 (\$m)
Fair value of plan assets	28	29
Actuarial value of defined benefit obligation	30	35

The contributions for the period received by the fund were \$2 million and the employee benefits paid in the year amounted to \$3 million. The discount rate to be used in any calculation is 5%.

The current service cost for the period based on actuarial calculations is \$1 million. The above figures have not been taken into account for the year ended 31 May 2013 except for the contributions paid which have been entered in cash and the defined benefit obligation.