

3.4.4.1 Authorities shall disclose the information in the financial statements as required by this section. Having regard to paragraph 3.4.2.25 of this section of the Code, authorities shall disclose the notes as set out in the other sections of the Code in addition to the following:

7) (a) Number of employees and police officers whose remuneration in the year was greater or equal to £50,000, grouped in rising bands of £5,000, (Scotland and Northern Ireland).

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(b) Number of exit packages agreed (grouped in rising bands of £20,000 up to £100,000, and bands of £50,000 thereafter), analysed between compulsory redundancies and other departures. Authorities shall also disclose the total cost of packages agreed in each band. Exit packages include compulsory and voluntary redundancy costs, pension contributions in respect of added years, ex-gratia payments and other departure costs (England, Wales, Scotland and Northern Ireland).

3.4.5.1 There are no statutory disclosure requirements in relation to the presentation of financial statements. Authorities shall disclose the statutory notes as set out in the other sections of the Code in addition to the following:

1) (a) Number of employees and senior police officers (all police officers in Wales) (except those included in (b) below) whose remuneration in the year was greater or equal to £50,000, grouped in rising bands of £5,000; and

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(b) An analysis by job title of the remuneration and employer's pension contributions in respect of senior employees and relevant police officers whose salary is £50,000 or more per year (or by name and job title where the salary is £150,000 or more per year).

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(c) In Wales, the reference to '£50,000' in (a) and (b) above shall be read as '£60,000'. (England and Wales).

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3.4.6.2 As a result of changes to the Accounts and Audit Regulations issued since the publication of the 2010/11 Code, additional remuneration disclosures are required in England and Wales. The 2011/12 Code incorporates these amendments for the first time; however the revised regulations apply from 31 March 2010.

3.4.6.3 The 2011/12 Code introduces a requirement (in all jurisdictions) to report summary information in relation to exit packages.