

Audit Committee Meeting

Date of Meeting	Tuesday 2 October 2018
Paper Title	Accounts Direction – Financial Year 2017-18
Agenda Item	7
Paper Number	AC1-C
Responsible Officer	Jim Godfrey, Finance and Resources Director
Status	Disclosable
Action	For information

1. Report Purpose

- 1.1. This paper provides an update of the changes in respect of the Accounts Direction for 2017-18.

2. Recommendations

- 2.1. The Committee is invited to **note** the;
- Accounts Direction – 2017-18, and that the
 - Agreed deadline for submission of the Annual Report and Accounts is 31 January 2019.

3. Report

- 3.1. The Accounts Direction is issued on an annual basis by the Scottish Funding Council (SFC) to GCRB and sets out the obligations of GCRB in terms of its Financial Statements and Annual Report. Implementation of the Accounts Direction is a requirement to ensure compliance with the 2015 Statement of Recommended Practice: Accounting for Further and Higher Education (SORP) and the Government Financial Reporting Manual 2016-17 (FReM).
- 3.2. The Accounts Direction is similar to that issued for the previous financial year and has been updated for dates and references. The other changes that were noted are:
- Within the Accounts Direction, an additional statement has been added which states that “GCRB must comply with the accounts direction in the preparation of its annual report and accounts in accordance with the Financial Memorandum with the Scottish Funding Council.”
 - Within the Performance Report, an additional requirement has been added which states that “The report must provide a fair, balanced and understandable analysis of the institution’s performance.” A further clause has been added

which confirms that “The report...should be signed and dated by the Executive Director...”

- Within the Performance Report, an additional statement has been added that requires the “statement of the purposes and activities” of the organisation to include “a brief description of the business model and environment, organisational structure, objectives and strategies”.
- The Performance Analysis section has been expanded to include a requirement that GCRB identifies what it sees as its key performance measures (KPIs), how it checks performance against those measures and a narrative to explain the link between KPIs, risk and uncertainty.
- The Performance Analysis section has been expanded to include a clause that GCRB should provide “an explanation of the relationships and linkages between different pieces of information” that constitute the “development and performance of the entity”.
- The Performance Analysis section has been expanded to include “Non-financial information including social matters, respect for human rights, anti-corruption and anti-bribery matters” and “information of environmental matters including the impact of GCRB’s business on the environment”.
- An additional clause has been added with regard to the Resource Outturn; “GCRB is required to include in its Performance Report details of its financial year resource outturn for 2017-18 (i.e. to 31 March 2018). This should include a statement of the financial year-end outturn against its resource budget together with an explanation of any variances.”
- GCRB is required to comply with the 2016 Code of Good Governance for Scotland’s Colleges. To assist with this the SFC has provided a form of wording for the compliance statement.
- Two additional requirements have been added to the Staff Report; the number of value of all exit packages and details of other employee matters.
- An additional requirement has been added within the Notes to the Accounts regarding the salary of the Executive Director. The note must disclose “the actual total remuneration of the head of the institution, disclosing separately salary, bonus, employer pension contribution and benefits in kind. Where there is a change of head of the institution during the year, details should be given separately for each person, noting dates each was in post. Where the head of the institution has been paid salary in lieu of pension contributions, this should be explained in the note.”

3.3. The Accounts Direction for 2017-18 was issued by SFC on 17 August 2018. Following a review of the Accounts Direction, the GCRB Finance and Resources Director sent an email to SFC on 27 August 2018 expressing some concerns with the Accounts Direction, particularly regarding the stated dates for the submission of the consolidated accounts. An extract of the email is reproduced below:

“Further to our telephone conversation, I have set out below our concerns regarding one aspect of the accounts direction i.e. the submission dates of 31 December 2018.

As you know the financial statements for the year ending 31 July 2018 will be the first to be consolidated of GCRB. In practical terms, this means that the accounts of the 3 assigned colleges will be consolidated into the accounts of GCRB. A significant amount of planning has taken place to facilitate and ensure that the process is as smooth as possible.

There are some key issues relating to the requirement to provide "two copies of its annual report and accounts to the Auditor General for Scotland by 31 December 2018", these are:

- This is the same date on which single college regions are required to submit the annual report and accounts. The deadline takes no account of the additional work required within a multi-college region.*
- Similarly the timescale does not reflect the two-stage governance process i.e. that an assigned college board must approve its annual report and accounts and receive the report of its external auditor before this information is submitted to GCRB. Once this process is complete, GCRB must then approve the consolidated accounts and receive the annual report of its external auditor. There must be time available for the different layers of governance to be completed effectively.*
- The deadlines must be realistic, and achievable, for the Regional Strategic Body. For example, the resources available within the region, and time available (as proposed by the Accounts Direction), are minimal. However, the workload is significant and this creates risks that are capable of mitigation.*
- The committee/board meetings, of the assigned colleges and the regional board, are set in advance and cover a variety of business i.e. not for the sole purpose of considering the financial statements. It is possible that changes to governance meeting cycles can be considered in the future but the dates for 2017/18 were established a long time ago.*

In summary, the deadline of 31 December 2018 is not viable and GCRB is not able to meet this. We would therefore like to discuss, and agree, a date that is realistic and achievable.

- 3.4.** On 19 September 2018, SFC confirmed that “the deadline of 31 December 2018 is not feasible in terms of the submission date for GCRB’s 2017-18 consolidated accounts and we’d be willing to extend the deadline to 31 January 2019 to take account of the additional work required”. The issue of future deadlines will be discussed at the next Strategic Dialogue meeting with SFC in October.

4. Risk Analysis

- 4.1.** The Accounts Direction for GCRB provides instructions in terms of the preparation of the Board's Financial Statements and Report. Implementation of the Accounts Direction ensures compliance with the 2015 Statement of Recommended Practice: Accounting for Further and Higher Education (SORP) and the Government Financial Reporting Manual 2017-18 (FReM).
- 4.2.** Implementation of the Accounts Direction contributes to the effective governance arrangements and mitigates the risk of a breach of legislation/guidance/code of practice.

5. Equalities Implications

- 5.1.** There are no equalities implications arising from this report.

6. Legal Implications

- 6.1.** There are no legal implications arising from this report.

7. Resource Implications

- 7.1.** There are no direct financial implications arising from this report.

8. Strategic Plan Implications

- 8.1.** The implementation of the Accounts Direction contributes to the aim within the Glasgow Region Strategic Plan to "meet its ambitions with sound governance".



Scottish Funding Council

Promoting further and higher education

Comhairle Maoinachaidh na h-Alba

A' brosnachadh foghlam adhartach agus àrd-ìre

Robin Ashton
Executive Director
Glasgow Colleges Regional Board
City of Glasgow College
60 North Hanover Street
Glasgow G1 2BP

17 August 2018

Dear Robin

2017-18 Accounts Direction

I am writing to provide the 2017-18 Accounts Direction (attached to this letter) for the Regional Board for Glasgow Colleges, which is known as the Glasgow Colleges Regional Board (GCRB).

Background

The Post-16 Education (Scotland) Act 2013 defined GCRB as a regional strategic body (RSB) on 1 May 2014 and Scottish Ministers by Order assigned City of Glasgow College, Glasgow Clyde College and Glasgow Kelvin College to it on 1 August 2014.

You will be aware that the 2017-18 Accounts Direction for colleges was issued on 13 July 2018. The direction did not specifically cover RSBs but the Funding Council has in previous years written separately to RSBs to clarify requirements around the need for consolidated financial statements as well as disclosures within the corporate governance statement and these issues are covered in more detail in the following paragraphs.

Consolidated financial statements

Under the relevant accounting standards, and given the wide ranging powers enshrined in the legislation that RSBs have over assigned colleges, it would appear likely that consolidated financial statements may require to be prepared by GCRB. However, we fully recognise that the decision on whether consolidated financial statements will need to be prepared, based

on a review of the specific arrangements which have been in place during the year, rests with the RSB and its auditors.

Corporate governance statement

The corporate governance statement should adequately explain GCRB's unique governance arrangements in describing the operation of the RSB during the year ending 31 July 2018.

As required by paragraph 17 of part 1 of the *Financial Memorandum with Fundable Bodies in the College Sector*, GCRB must comply with the principles of good governance set out in the *Code of Good Governance for Scotland's Colleges*. In line with the principles of comply or explain, an explanation should be provided in the event that GCRB's practices are not consistent with particular principles. Further information on corporate governance disclosures is set out in the Accounts Direction.

I hope the above is helpful in preparing GCRB's annual report and accounts but please do not hesitate to contact me or Andrew Millar if you have any questions in relation to the foregoing.

Yours sincerely

A handwritten signature in blue ink that reads "L. MacDonald".

Lorna MacDonald
Director of Finance

2017-18 Accounts Direction for the Regional Board for Glasgow Colleges

- 1 It is the Scottish Funding Council's direction that the Regional Board for Glasgow Colleges, known as the Glasgow Colleges' Regional Board (GCRB), complies with the 2015 *Statement of Recommended Practice: Accounting for Further and Higher Education* (SORP) in preparing its annual report and accounts for the year ending 31 July 2018.
- 2 GCRB must comply with the accounts direction in the preparation of its annual report and accounts in accordance with the Financial Memorandum with the Scottish Funding Council (SFC).
- 3 GCRB is also required to comply with the Government Financial Reporting Manual 2017-18 (FRoM) where applicable.
- 4 GCRB is also reminded that it must send two copies of its annual report and accounts to the Auditor General for Scotland by 31 December 2018.
- 5 The annual report and accounts should be signed by the Executive Director and by the Chair, or one other member of the governing body.
- 6 GCRB should reproduce this Direction as an appendix to the annual report and accounts.

Scottish Funding Council
17 August 2018

Introduction and structure of accounts direction

Mandatory and corporate governance disclosures

1. We draw your attention to the specific mandatory disclosures in **Appendix 1**, including required corporate governance disclosures.
2. The financial statements must be prepared so as to give a true and fair view of the income and expenditure and cash flows for the accounting period, and of the state of affairs as at the end of the accounting period.
3. GCRB must follow all applicable Financial Reporting Standards. GCRB is also required to comply with the FReM and the Scottish Public Finance Manual (SPFM).

Accounting for GCRB's transactions

4. The GCRB accounts should reflect all income received and expenditure incurred by the entity including those transactions processed on GCRB's behalf through City of Glasgow College (CoGC). Any resulting assets, liabilities, gains or losses, should be faithfully represented in the financial statements.

Deadlines

5. GCRB is required to provide its annual report and accounts, together with the associated audit reports, to us by 31 December 2018. The annual report and accounts should be prepared with a 31 July year-end.

Mandatory disclosures

1. GCRB is required to comply with the Government Financial Reporting Manual (FReM) for 2017-18 as well as complying with the SORP. The additional disclosures required in the annual report and accounts in order to comply with the FReM are set out in the various disclosures below. In cases where there is a conflict between the FReM and the SORP, the latter will take precedence.
2. The disclosures which GCRB **must** include in the annual report and accounts are set out in the following paragraphs.

The Performance Report

3. Section 5.2 of the FReM requires GCRB to include a Performance Report in its annual report and accounts. The report will provide information on the organisation, its main objectives and strategies and the principal risks that it faces. The report must provide a fair, balanced and understandable analysis of the institution's performance. The report, which should be signed and dated by the Executive Director, should contain an Overview and also a Performance Analysis.
4. As a minimum, the Overview should include:
 - A short summary explaining the purpose of the overview section;
 - A statement from the Executive Director providing their perspective on the performance of the organisation over the period;
 - A statement of the purposes and activities of the organisation including a brief description of the business model and environment, organisational structure, objectives and strategies;
 - The key issues and risks that could affect the entity in delivering its objectives;
 - An explanation of the adoption of the going concern basis where this might be called into doubt, for example where there are significant net liabilities which may be required to be funded from public sources; and
 - A performance summary.

5. The purpose of the Performance Analysis is for GCRB to provide a detailed performance summary of how it measures performance, more detailed integrated performance analysis and also provide longer-term trend analysis where appropriate. As a minimum the performance analysis must include:
- Information on how the organisation measures performance, i.e what GCRB sees as its key performance measures (KPIs), how it checks performance against those measures and a narrative to explain the link between KPIs, risk and uncertainty;
 - A detailed analysis and explanation of the development and performance of the entity during the year and an explanation of the relationships and linkages between different pieces of information;
 - Non-financial information including social matters, respect for human rights, anti-corruption and anti-bribery matters;
 - Information of environmental matters including the impact of GCRB's business on the environment; and
 - Confirmation of compliance with Scottish Government sustainability reporting in line with the requirements of the Climate Change (Scotland) Act 2009. The Schedule to the 2015 Order sets out the required content for the report to Scottish Government:

<http://www.legislation.gov.uk/ssi/2015/347/schedule/2/made>

Resource outturn

6. GCRB is required to include in its Performance Report details of its financial year resource outturn for 2017-18 (i.e. to 31 March 2018). This should include a statement of the financial year-end outturn against its resource budget together with an explanation of any variances.

Payment practice

7. A statement describing the payment practice code or policy adopted on payment of suppliers and performance achieved, together with disclosure of any interest paid under the Late Payment of Commercial Debts (Interest) Act 1998, or a statement that there were no matters to disclose.

The Accountability report

8. The Accountability Report is required to have three sections: a Corporate Governance Report, a Remuneration and Staff Report and a Parliamentary Accountability report.

Corporate Governance Report

9. The purpose of the Corporate Governance report is to explain the composition and organisation of GCRB's governance structures and how they support the achievement of the organisation's objectives.
10. As a minimum, the Corporate Governance report must include a directors' report, a statement of the Board of Management responsibilities and a governance statement.

Directors' report

11. The directors' report should set out the membership of the Board of Management and also those members of the senior management team who influence the decisions of the organisation as a whole. Details should be given of any directorships or other interests which the members have or a link provided to the relevant Register of Interests. Any information on personal data-related incidents reported to the Information Commissioners Office should also be disclosed.

Statement of Board of Management's responsibilities

12. The FReM requires government bodies to provide a Statement of Accounting Officer's responsibilities. However, the SFC Chief Executive is the Accountable Officer for the college sector and is required to provide a governance certificate of assurance covering all colleges and GCRB to the Principal Accountable Officer of the Scottish Government, based upon certificates of assurance provided. In light of this unique arrangement, GCRB should provide a Statement of Board's responsibilities within its Corporate Governance report.

Governance Statement

13. GCRB is required to include in its annual report and accounts a statement covering the responsibilities of its governing body in relation to corporate governance. This statement is required to indicate how the organisation has complied with good practice in this area.

14. The corporate governance statement should adequately explain GCRB's unique governance arrangements in describing the role and operation of the RSB during the year ended 31 July 2018.
15. It is a condition of the FM with GCRB that the institution must comply with the principles of good governance set out in the 2016 *Code of Good Governance for Scotland's Colleges* (the Scottish Code). GCRB is required to include a statement confirming compliance with the Scottish Code. In line with the principles of comply or explain, an explanation should be provided in the event that the organisation's practices are not consistent with particular principles. A form of wording for the compliance statement is included at **Appendix 2**.
16. We recognise that GCRB will have its own system of corporate governance, reflecting its particular objectives and management processes. However, GCRB has to comply with the Scottish Public Finance Manual (SPFM) and, in preparing their governance statement, GCRB should take account of the guidance set out in the Governance Statement section of the SPFM (<http://www.gov.scot/Topics/Government/Finance/spfm/govstate>) and in the following paragraphs.
17. GCRB should be aware that its external auditors are required to review the information in the Performance Report and the corporate governance statement and express an opinion in the independent auditor's report on whether:
 - The information given in the Performance Report and corporate governance statement is consistent with the financial statements; and
 - The Performance Report and corporate governance statement has been prepared in accordance with the accounts direction.
18. GCRB is required to demonstrate robust governance, maintain a sound system of internal control and to ensure that the following key principles of effective risk management have been applied. Effective risk management:
 - covers all risks – including those of governance, management, quality, reputation and finance – but focuses on the most important risks;
 - produces a balanced portfolio of risk exposure;

- is based on a clearly articulated risk appetite, policy and approach;
 - requires regular monitoring and review, giving rise to action where appropriate;
 - needs to be managed by an identified individual and involve the demonstrable commitment of the governing body and the executive leadership; and
 - is embedded into normal business processes and aligned to the strategic objectives of the organisation.
19. GCRB is required to review at least annually the effectiveness of its system of internal control.

Remuneration and staff report

20. GCRB is required to include within its annual report and accounts a Remuneration and staff report in accordance with Section 5 (Paras 5.3.15 to 5.3.28) of the FReM. Further information is available at: [https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/669344/2017-18 Government Financial Reporting Manual.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/669344/2017-18_Government_Financial_Reporting_Manual.pdf)
21. GCRB should also refer to further guidance contained in Employers Pension Notice (EPN) 536 which is available on the Civil Service Pensions website at: <https://www.civilservicepensionscheme.org.uk/employers/employer-pension-notices/ePN536-annual-resource-accounts-2017-18-disclosure-of-salary-pension-and-compensation-information/>
22. Although EPN 536 deals specifically with the Civil Service Pension Scheme it does contain a standard format for disclosure and explanations of what should be included in the report in order to comply with the FReM. The Remuneration report should set out the remuneration and accrued pension benefits of senior officials of the organisation and this will include those set out in the Directors report (see paragraph 11 above).
23. An example remuneration report is attached at **Appendix 3**. It is important to note that individuals should be informed in advance of the intention to disclose their salary information in this report. There is a presumption that information about named individuals will be given unless there is specific justification for not disclosing this (see FReM paragraph 5.3.17 for circumstances where non-disclosure is acceptable).

In other cases it would be for the staff member to make a case for non-disclosure which should be considered by the organisation on a case by case basis. Where non-disclosure is agreed, the fact that certain disclosure has been omitted should be disclosed.

24. The Staff report must include the following information:

- The number of senior staff by band;
- Staff numbers and costs distinguishing between permanent contract staff and agency/contract staff;
- Staff composition – the number of persons of each sex who were directors or employees of the company;
- Sickness absence data;
- Staff policies applied during the year:
 - (a) For giving full and fair consideration to applications for employment by the organisation made by disabled persons, having regard to their particular aptitudes and abilities;
 - (b) For continuing the employment of, and arranging appropriate training for, employees of the organisation who have become disabled persons during the period they were employed by the organisation; and
 - (c) Otherwise for the training, career development and promotion of disabled persons employed by the organisation.
- The number and overall value of exit packages (as approved by SFC under Severance Guidance); and
- Other employee matters- such as other diversity issues and equal treatment in employment and occupation; employment issues including employee consultation and/or participation; health and safety at work; trade union relationships and human capital management such as career management and employability, pay policy etc.

Parliamentary Accountability report

25. The FReM requires the inclusion of a Parliamentary Accountability report and, for Scottish government bodies, the requirements are reflected in the SPFM. The disclosures required are:

- Fees and charges for each service where the full annual cost is £1 million or more, or (if lower) where the amount of the income and full cost of the service are material to the financial statements:
 - Financial objective performance against that objective. The standard approach to setting charges for public services is full cost recovery but the SPFM lists some exceptions e.g. subsidised services;
 - Full cost of the service;
 - Income from charging for the service; and
 - Surplus or deficit.
 - Disclosure of contingent liabilities, specifically enforceable undertakings given in the form of a guarantee or indemnity which would bind the body into providing the resources in the event of the guarantee or indemnity maturing; or a letter or general statement of comfort which could be considered to impose a moral obligation; and
 - Disclosure of total losses exceeding £250,000 and total special payments exceeding £250,000.
26. It is not envisaged that the Parliamentary Accountability disclosures will require to be completed by GCRB unless they are material.
27. The Accountability report should be signed and dated by the Chief Operating Officer and Chair of the Board.

Notes to the accounts

28. The audit fees and non-audit fees paid to external and internal auditors.
29. The actual total remuneration of the head of the institution, disclosing separately salary, bonus, employer pension contribution and benefits in kind. Where there is a change of head of the institution during the year, details should be given separately for each person, noting dates each was in post. Where the head of institution has been paid salary in lieu of pension contributions, this should be explained in the note.
30. The total number of higher paid staff, including senior postholders, in bands of £10,000 above a threshold of total emoluments (**excluding pension contributions and compensation for loss of office**) of £60,000. The number of senior postholders within each band should be separately identified.

Appendix 2

Template for statement of compliance with the 2016 Code of Good Governance for Scotland's Colleges

GCRB complies with all the principles of the 2016 Code of Good Governance for Scotland's Colleges, and it has complied throughout the year ended 31 July 2018.

or

GCRB complies with all the principles of the 2016 Code of Good Governance for Scotland's Colleges with the exception of xxxx. The institution is taking action to address this by xxxx and xxxx and expects to be fully compliant by xxxx.

Template for Remuneration Report

Remuneration Policy

GCRB should outline here the details of its remuneration policy for its senior managers and also outline the operation of the Remuneration Committee.

Remuneration including salary and pension entitlements

Remuneration (salary, benefits in kind and pensions)¹

The following table provides detail of the remuneration and pension interests of senior management.

Name	Year ended 31 July 2018			Year ended 31 July 2017		
	Salary £'000	Pension Benefit ² £'000	Total £'000	Salary £'000	Pension Benefit £'000	Total £'000
Name A - Actual						
Name B - Actual						

Where applicable, performance pay or bonuses payable, and non-cash benefits should also be disclosed in the above table.

Pay multiples

GCRB is required by the FReM to disclose the relationships between the remuneration of the highest paid official and the median remuneration of its workforce.

The banded remuneration of the highest paid official in the organisation in the financial year 2017-18 was £xxx (2016-17 £xxx). This was x times (2016-17 x times) the median remuneration of the workforce which was £xx (2016-17 £xx).

¹ Note: the details in this table are subject to audit

² The value of pension benefits is calculated as the real increase in pension multiplied by 20 plus the real increase in any lump sum less the contributions made by the individual. The x20 multiplier aims to bring public bodies in line with other industries in disclosing an assessed cumulative pension benefit for a standard 20 year period which is the estimated life span following retirement.

[Explanation of changes in the ratio]

Accrued Pension Benefits

GCRB should outline here the pension schemes in operation and give a brief explanation of how benefits accrue for the employees.

Senior Officials Pension

Pension benefits are provided to senior officials on the same basis as all other staff. The accrued pension benefits for senior officials are set out in the table below, together with the pension contributions made by the organisation.

Name	Accrued pension at pension age at 31 July 2018	Accrued lump sum at pension age at 31 July 2018	Real increase in pension 1 August 2017 to 31 July 2018	Real increase in lump sum 1 August 2017 to 31 July 2018	CETV at 31 July 2018	CETV at 31 July 2017	Real increase in CETV
	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Name A							
Name B							

Cash equivalent Transfer Value (CETV)

A Cash Equivalent Transfer Value (CETV) is the actuarially assessed capitalised value of the pension scheme benefits accrued by a member at a particular point in time.

The value of the accrued pension benefits has been calculated on the basis of the age at which the person will first become entitled to receive a pension on retirement without reduction on account of its payment at that age; without exercising any option to commute pension entitlement into a lump sum; and without any adjustment for the effects of future inflation. The pension figures shown relate to the benefits that the person has accrued as a consequence of their total Local Government Pension Scheme service and not just their current appointment.

In considering the accrued pension benefits figures the following contextual information should be taken into account:

- (i) the figures for pension and lump sum are illustrative only in light of the assumptions set out above and do not necessarily reflect the actual benefits that any individual may receive upon retirement.
- (ii) the accrued benefits figures are reflective of the pension contributions that both the employer and the scheme member have made over a period of time.

Real increase in CETV

This reflects the increase in CETV that is funded by the employer. It does not include the increase in accrued pension due to inflation, contributions paid by the employee (including the value of any benefits transferred from another pension scheme or arrangement) and uses common market valuation factors for the start and end of the period.

Compensation for loss of office

xx left under voluntary exit terms on xx/xx/xx. They received a compensation payment of £'xxx.

x left under voluntary redundancy terms on xx/xx/xx. They elected to take early retirement. The cost to the organisation of buying out the actuarial reduction on their pension was £xx. They did not receive any additional compensation.

The table below summarises the exit packages by cost band.

Exit package cost band	Number of compulsory redundancies	Number of other departures agreed	Total number of exit packages by cost band
<£10,000			
£10,000 - £25,000			
£25,000 - £50,000			
£50,000 - £100,000			
£100,000 - £150,000			
£150,000 - £200,000			

Total no. of exit packages			
Total cost (£)			

Salaries and Related costs

	2018	2018	2018	2017
	Directly employed staff on permanent UK contracts	Other staff including short-term contract, seconded and agency staff	Total	Total
Wages and salaries	x	x	x	x
Social security costs	x	x	x	x
Other pension costs	x	x	x	x
Total	xx	xx	xx	xx
Average number of FTE	x	x	x	x

The organisation employed xx females and xx males as at 31 July 2018.