

## SCHEDULES

### SCHEDULE 10

#### ADDITIONAL MATTERS TO BE DEALT WITH IN DIRECTORS' REPORT ATTACHED TO SPECIAL CATEGORY ACCOUNTS

##### *Labour force and wages paid*

- 5 (1) If at the end of the financial year the company does not have subsidiaries, there shall be contained in the directors' report a statement of—
- (a) the average number of persons employed by the company in each week in the year, and
  - (b) the aggregate remuneration paid or payable in respect of the year to the persons by reference to whom the number stated under sub-paragraph (a) is ascertained.
- (2) The number to be stated under that sub-paragraph is the quotient derived by dividing, by the number of weeks in the financial year, the number derived by ascertaining, in relation to each of those weeks, the number of persons who, under contracts of service, were employed in the week (whether throughout it or not) by the company and adding up the numbers ascertained.
- 6 (1) If at the end of the financial year the company has subsidiaries, there shall be contained in the directors' report a statement of—
- (a) the average number of persons employed between diem in each week in that year by the company and the subsidiaries, and
  - (b) the aggregate remuneration paid or payable in respect of that year to the persons by reference to whom the number stated under sub-paragraph (a) is ascertained.
- (2) The number to be stated under that sub-paragraph is the quotient derived by dividing, by the number of weeks in the financial year, the number derived by ascertaining, in relation to each of those weeks, the number of persons who, under contracts of service, were employed between them in the week (whether throughout it or not) by the company and its subsidiaries and adding up the numbers ascertained.
- 7 The remuneration to be taken into account under paragraphs 5(1)(b) and 6(1)(b) is the gross remuneration paid or payable in respect of the financial year ; and for this purpose " remuneration " includes bonuses (whether payable under contract or not).
- 8 (1) Paragraphs 5 and 6 are qualified as follows.
- (2) Neither paragraph applies if the number that, apart from this sub-paragraph, would fall to be stated under paragraph 5(1)(a) or 6(1)(a) is less than 100.
  - (3) Neither paragraph applies to a company which is a wholly-owned subsidiary of a company incorporated in Great Britain.

*Status: This is the original version (as it was originally enacted).*

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- (4) For purposes of both paragraphs, no regard is to be had to any person who worked wholly or mainly outside the United Kingdom.