

Number of employees whose benefits exceeded £100k:

The Academies Financial Handbook 2020 (AFH) introduces a new requirement that trusts must publish on their website 'the number of employees whose benefits exceed £100k, in £10k bandings, as an extract from the disclosure in its financial statements for the previous year ended 31 August' (AFH 2020, 2.32).

While the handbook came into effect on 1 September 2020, we do not expect trusts to action this requirement using retrospective financial statement information. Instead, extracts from the 2019/20 financial statements should be published following the submission deadline in January 2021.

Please see our details below:

	2020	2019
	Number	Number
In the band £100,001 - £110,000	1	1
In the band £110,001 - £120,000	-	-
In the band £120,001 - £130,000	-	-
In the band £130,001 - £140,000	-	-
In the band £140,001 - £150,000	-	-
In the band £150,001 - £160,000	-	-
In the band £160,001 - £170,000	-	-
In the band £170,001 - £180,000	1	1