

Notes to the consolidated financial statements continued

4. Employee expenses and information

A detailed analysis of members' remuneration, including salaries and variable pay, is provided in the report on members' remuneration on pages 163-170.

The direct costs of all employees, including members, appear below:

	2013	2012
	£m	£m
Aggregate gross salaries	55	55
Employer's national insurance contributions	6	6
Employer's defined benefit pension current service cost (note 18)	3	3
Employer's defined contribution pension contributions	2	1
Total direct costs of employment	66	65

In addition to the above, in 2013 £2 million was expensed to the income statement in respect of restructuring initiatives to increase operational efficiency within the Group (2012: £1 million).

The salary multiple of highest to median employee was as follows:

	2013	2012
	£000	£000
Total remuneration of highest paid employee (page 165)	739	744
Total remuneration of median employee	51	51
Multiple of highest paid to median employee	14.5	14.6

Total remuneration is defined as base salary, variable pay, employer pension contribution and other benefits.

Notes to the consolidated financial statements continued

4. Employee expenses and information continued

The average number of employees, including executive members, were as follows:

	2013	2012
	Number	Number
4Broadcast		
Programme commissioning	210	209
Advertising and sponsorship sales and research	191	190
Marketing, research and creative services	110	100
Corporate affairs and press office	36	34
Information systems	45	46
Corporate and strategy	17	21
Transmission and engineering	46	43
Finance, human resources and facilities management	68	68
4Talent	12	16
	735	727
4Rights	63	68
Group employees	798	795
Permanent employees	746	716
Contract staff	52	79
Group employees	798	795

We have restated the 2012 totals for programme commissioning and transmission and engineering for comparative purposes following a reallocation of employees between those departments in 2013.

5. Net finance income/(expense)

Net finance income/(expense) recognised in the year comprised:

	2013	2012
	£m	£m
Interest receivable on short-term deposits	1	2
Interest income on plan assets (note 18)	11	11
Financial income	12	13
Interest on pension scheme liabilities (note 18)	(13)	(12)
Financial expense	(13)	(12)