

From year-end pack to always-on dashboards

How finance leaders are replacing reactive, labour-intensive share plan reporting with real-time insight — and keeping RemCo, HR, and the board aligned year-round.

Published
2026 Edition

Audience
CFO & Finance teams

Read time
18 minutes

Covers
EMI · SIP · SAYE · CSOP

SHARE PLAN REPORTING GUIDE · 2026

INTRODUCTION

Share plan reporting is broken — and finance teams are paying the price

For most organisations, share plan reporting is still an event, not a process. Once a year— typically in the weeks before a RemCo meeting or ahead of the HMRC ERS filing deadline — the finance team scrambles to pull together grant data, vesting schedules, leaver adjustments, and accounting charges from a patchwork of spreadsheets, plan administrator exports, and email threads.

The result is a year-end pack that takes weeks to produce, is out of date by the time it reaches the board, and answers the questions nobody asked while leaving the questions everybody is asking — about dilution, cost exposure, and employee engagement — unanswered.

"We spent three weeks building the RemCo report. By the time it was approved, two of the numbers had already changed."

This guide is for CFOs and finance teams who are ready to change that. It covers how to design a reporting framework that keeps RemCo, Finance, and HR working from the same data — and how modern share plan platforms make always-on, real-time reporting a practical reality rather than an aspiration.

3 – 6

weeks the average finance team spends building their annual share plan report

67%

of RemCo chairs say they lack real-time visibility on share plan costs and dilution

4×

faster reporting cycle for organisations using purpose-built share plan platforms

What this guide covers

- ✓ Why the year-end pack model fails finance, HR, and RemCo simultaneously
The structural problem with event-driven share plan reporting
- ✓ Designing reports that align three audiences with different information needs
RemCo, Finance, and HR each need different data — from the same source
- ✓ The eight metrics every CFO should track continuously
Dilution, IFRS 2 charge, participation rates, and more
- ✓ Building the always-on dashboard: what good looks like
Real examples of reporting frameworks that work
- ✓ The year-round reporting calendar
What to report, to whom, and when
- ✓ How technology closes the gap
What to look for in a share plan reporting platform

Why the year-end pack is failing everyone in the room

The problem isn't the report itself — it's the model that produces it.

The year-end share plan report was designed for a simpler era. When companies ran a single SAYE scheme with a fixed maturity date, an annual update to the board made sense. Today's equity landscape is fundamentally different: companies may be running EMI, CSOP, SIP, and unapproved option plans simultaneously, across multiple jurisdictions, with rolling grant cycles and continuous leaver activity.

The year-end pack model creates three compounding problems for finance teams.

Problem 1: the data is stale before it arrives

RemCo and the board make decisions about executive pay, incentive structure, and dilution tolerance throughout the year — not just in the weeks after the annual report is produced. Without continuous data, those decisions are made on assumptions rather than actuals. By the time the year-end pack lands, the IFRS 2 charge estimate may already be obsolete due to leaver adjustments or a change in the share price.

Problem 2: three teams, three versions of the truth

In most organisations, Finance tracks the IFRS 2 accounting charge and dilution. HR tracks participation rates and employee-level grant data. RemCo reviews a curated executive summary. Because these are produced separately — often from different source systems — they frequently conflict, leading to time-consuming reconciliation exercises at exactly the moment when everyone is under deadline pressure.

Problem 3: it answers the wrong questions

Year-end packs are inherently backward-looking. They tell you what happened. But the questions that matter most — what will our share plan cost next year? what is our dilution exposure if 80% of SAYE participants mature and exercise? what happens to our IFRS 2 charge if headcount grows by 20%? — require forward-looking modelling that a static report simply cannot provide.

The shift that is happening: leading finance teams are moving away from the report-as-event model towards a continuous reporting infrastructure — where share plan data is live, accessible to all three stakeholder audiences, and updated automatically as plan activity occurs.

Designing reports that keep RemCo, Finance, and HR aligned

One data source. Three lenses. The architecture of a reporting framework that actually works.

The most common mistake in share plan reporting design is trying to produce one report that serves all audiences. RemCo needs executive-level summary data focused on cost, dilution, and governance. Finance needs granular charge calculations, vesting schedules, and balance sheet impact. HR needs employee-level data, participation trends, and communications triggers.

The answer is not three separate data exercises — it is one data model with three tailored views.

REMCO / BOARD

- Total dilution exposure
- IFRS 2 charge vs budget
- Executive grant summary
- Performance condition status
- Peer benchmarking data
- Forward-looking cost model

CFO / FINANCE

- Monthly IFRS 2 charge detail
- Vesting schedule & cash flow
- Dilution by plan and tranche
- Tax charge on exercise
- NIC liability forecasting
- Audit trail & reconciliation

HR / REWARD

- Participation rates by entity
- Leaver and joiner tracking
- Vesting alerts by employee
- Option expiry management
- Employee portal activity
- Total reward modelling

The single source of truth principle

Alignment between these three audiences depends entirely on them drawing from the same underlying dataset. When Finance uses a spreadsheet export from the share registry, HR uses a separate HR system export, and RemCo receives a manually assembled presentation, version conflicts are inevitable. A single platform that serves all three audiences from one data model is the only way to eliminate reconciliation as a routine task.

Reporting cadence by audience

AUDIENCE	FREQUENCY	KEY OUTPUTS	FORMAT
RemCo	Quarterly + ad hoc	Dilution summary, cost vs budget, exec grant status	Executive dashboard, board pack insert
Finance	Monthly	IFRS 2 journals, vesting schedule, NIC liability	Live dashboard + downloadable schedules
HR / Reward	Continuous	Leaver alerts, participation data, vesting notifications	Always-on platform view + automated alerts
Finance	Annual (July)	HMRC ERS annual return data	Filing-ready report export
RemCo	Annual	Directors' Remuneration Report inputs	Structured data export for annual report team

The eight metrics every CFO should track continuously

What to measure, why it matters, and how frequently to look at it.

Not all share plan data is equally important to finance. These eight metrics form the core of a CFO-level monitoring framework — covering cost, dilution, tax, and risk exposure in a way that supports both ongoing management and board-level reporting.

1. IFRS 2 charge (monthly)

The accounting cost of equity-settled awards, recognised over the vesting period. Finance teams need this monthly for P&L accuracy. Key drivers — grant-date fair value, vesting assumptions, and leaver adjustments — change continuously and require a live model, not an annual calculation.

2. Fully diluted share count

Total shares in issue plus all outstanding options, warrants, and unvested awards. The denominator for EPS calculations and a key governance metric for RemCo. Needs to be tracked at plan level so dilution from each scheme is visible separately.

3. Headroom vs dilution limits

Most listed companies operate within IA dilution guidelines: 10% in ten years for all schemes, 5% for executive schemes. Continuous tracking allows finance teams to model the impact of proposed new grants before they are made.

4. NIC liability on share awards

For unapproved options and some restricted share awards, employer NIC is payable on exercise at the market value spread. With a large option overhang, this can represent a significant and volatile cash cost that requires continuous monitoring.

5. Vesting schedule (12-month forward view)

A rolling 12-month view of awards due to vest, by plan and by individual. The primary input to cash flow forecasting and the key trigger for employee communications scheduling. Should include probability-weighted performance conditions.

6. Option expiry risk

Unexercised options lapse at expiry — typically 10 years from grant for EMI. Failing to notify employees creates legal and reputational risk. Automated alerts at 6-month and 3-month pre-expiry thresholds are a basic risk management requirement.

7. Participation rate by plan

For all-employee plans (SIP, SAYE), participation rate is a leading indicator of plan value as a retention and engagement tool. A declining rate is an early warning signal — and directly affects the IFRS 2 charge for new invitation cycles.

8. Leaver impact on IFRS 2

Each leaver who forfeits unvested awards reduces the cumulative IFRS 2 charge. Monthly leaver processing keeps the charge accurate throughout the year and avoids large year-end true-ups.

LIVE CFO DASHBOARD — ILLUSTRATIVE VIEW

£2.4m

IFRS 2 charge YTD

8.3%

Dilution (all schemes)

£340k

NIC exposure (est.)

1.7%

Headroom remaining

EMI options vesting — next 12 months

78%

SIP participation rate

62%

SAYE maturity coverage (savings complete)

91%

Building the always-on dashboard: what good looks like

Moving from annual event to continuous infrastructure — without increasing headcount.

The phrase "always-on dashboard" can sound like a technology project requiring significant IT investment and implementation time. In practice, for share plan reporting, it is less about building something new and more about consolidating existing data into a single platform that updates automatically as plan activity occurs.

The migration from year-end pack to always-on reporting typically follows three stages.

Stage 1: consolidation

The first stage is bringing all share plan data into a single system of record. This means migrating historical grant data, vesting schedules, and participant records from spreadsheets and legacy systems into a purpose-built platform. For most organisations, this is a one-time exercise that unlocks everything that follows.

Stage 2: automation

Once data is consolidated, routine reporting tasks — monthly IFRS 2 calculations, leaver processing, vesting notifications, HMRC return preparation — can be automated. This is where finance teams typically recover the most time: tasks that previously took days each month are reduced to a review-and-approve workflow taking minutes.

Stage 3: live visibility

With clean data and automated calculations in place, live dashboards become straightforward rather than aspirational. Finance, HR, and RemCo each access their tailored view — updated in real time as grants are made, leavers are processed, and market conditions change.

PLATFORM CAPABILITY

Automated IFRS 2 calculations

A purpose-built share plan platform handles the full IFRS 2 calculation cycle automatically — from grant-date fair value (using Black-Scholes or Monte Carlo models as appropriate) through monthly charge recognition, leaver forfeitures, and modification accounting. Finance teams review outputs rather than build models, with a full audit trail for external auditors.

PLATFORM CAPABILITY

Configurable RemCo reporting pack

Board and RemCo reporting templates can be configured once and generated automatically ahead of each committee meeting — pulling live data from the platform and formatting it to match the organisation's board paper style. No manual assembly, no version risk, no last-minute corrections.

PLATFORM CAPABILITY

Role-based reporting views

Purpose-built share plan platforms support configurable access levels so each stakeholder audience sees data at the appropriate level of detail — without the finance team producing separate outputs manually. RemCo members access a clean board-level view; Finance accesses full granular data; HR sees employee-level detail and participation analytics. One platform, three tailored experiences.

The year-round reporting calendar

What to produce, for whom, and when—across the full financial year.

Even with an always-on dashboard in place, share plan reporting still has a structured annual rhythm driven by HMRC deadlines, RemCo meeting cycles, and financial reporting requirements. The following calendar maps the key reporting obligations and touchpoints across the year.

Jan – Mar

Year-end accounting and audit preparation

Finalise IFRS 2 charge for the financial year. Prepare share plan disclosures for the annual report. Provide auditors with grant schedules, fair value inputs, and vesting assumption documentation. Begin Directors' Remuneration Report data collation.

Apr – May

Post year-end grant cycle and RemCo review

For many listed companies, the main LTIP and CSOP grant window opens post results. RemCo approves grant levels, performance conditions, and individual awards. Finance models dilution impact and updated IFRS 2 charge for new grants before they are made.

Jun – Jul

HMRC ERS annual return filing (deadline: 6 July)

All HMRC-registered share schemes must submit Employment Related Securities annual returns by 6 July. A purpose-built platform generates filing-ready data for each registered scheme — EMI, CSOP, SIP, SAYE, and unapproved plans — eliminating the manual data extraction this deadline traditionally requires.

Aug – Oct

All-employee plan invitation cycle

SAYE and SIP invitation windows typically run in autumn. Finance needs participation rate forecasts to model the IFRS 2 impact of the new invitation. HR needs employee-level communications materials and enrolment tracking. Both draw from the same platform data.

Nov – Dec

Budget and planning — share plan cost projections

Finance teams building the following year's budget need a forward-looking model of IFRS 2 charge, NIC liability, and dilution impact. An always-on platform provides the scenario modelling tools to produce these projections accurately and quickly.

Continuous throughout the year

- Monthly IFRS 2 charge calculation and journal posting
 Automated from platform data — review and approve workflow only

- Leaver processing and forfeiture accounting
 Triggered automatically when HR updates employee status

- Option expiry monitoring and participant notifications
 Automated alerts at 6-month and 3-month pre-expiry thresholds

- Vesting event processing and exercise window management
 Participant notifications, dealing period checks, exercise instruction processing

- RemCo dashboard refresh ahead of each committee meeting
 Live data, no manual preparation required

What to look for in a share plan reporting platform

The capabilities that separate a purpose-built platform from a generic equity tool.

Not all share plan platforms are built with the same depth of reporting capability. For finance teams, the following capabilities are non-negotiable when evaluating options.

CAPABILITY	WHY IT MATTERS FOR FINANCE
Automated IFRS 2 calculation engine	Eliminates the manual Black-Scholes / Monte Carlo spreadsheet. Handles modifications, cancellations, and leaver adjustments automatically. Full audit trail for external auditors.
Multi-plan support	EMI, SIP, SAYE, CSOP, and unapproved plans managed in a single system. No reconciliation between separate tools. Consolidated dilution view across all plans.
HMRC ERS return generation	Filing-ready annual return data produced directly from the platform. Eliminates the July deadline scramble and reduces the risk of errors in manually prepared returns.
Role-based dashboard access	RemCo, Finance, and HR each see data at the appropriate level of detail. No requirement for finance to produce separate reports for each audience.
Scenario modelling tools	Forward-looking IFRS 2 charge, dilution, and NIC liability modelling across share price and participation rate assumptions. Essential for budget preparation and RemCo proposals.
Payroll integration	Automated NIC calculation on exercise events. Integration with UK payroll systems to ensure tax withholding is accurate and timely.
UK-specialist support team	HMRC rules change. Accounting standards evolve. A support team with genuine UK share scheme expertise is the difference between a problem resolved in hours and one that runs for days.

The implementation question: the shift from year-end pack to always-on reporting is not a technology project — it is a data consolidation project. The work is in migrating historical plan data accurately and completely. A platform vendor that provides structured implementation support and data migration guidance makes this transition significantly faster and lower risk than a self-serve approach.



See always-on share plan reporting in action

ShareForce is a purpose-built UK share plan management platform used by listed and private companies to manage EMI, SIP, SAYE, and CSOP plans — with real-time reporting for Finance, HR, and RemCo from a single source of truth.

[Book a Demo](#)