

## MHA Moore and Smalley - Gender Pay Gap Report – 2018

MHA Moore and Smalley Business Services are a leading independent provider of accounting, business advisory and wealth management services. Our gender split is 39% male, 61% female.

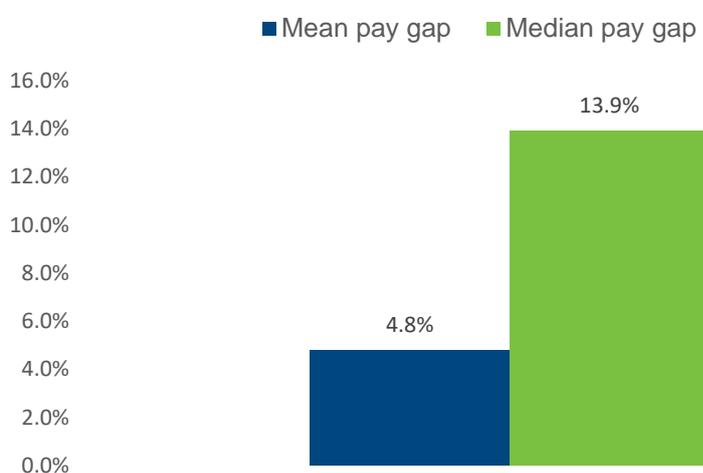
We are required by law to carry out Gender Pay Reporting under the Equality Act 2010 (Gender Pay Gap Information) Regulations 2017.

The Gender Pay Gap shows the difference in the average pay of men and women in an organisation. This is different to Equal Pay, which looks at the pay differences between men and women who carry out the same work.

The information set out below is based on our pay data as at the snapshot date of 5 April 2018.

### Mean and Median Gender Pay Gap

The chart below shows the difference in the average pay of men and women at MHA Moore and Smalley.



The mean (average) difference in pay was 4.8% between men and women, which means the average salary (hourly rate) for men was 4.8% higher than the average salary (hourly rate) for women. The median difference was 13.9%, which means that the midpoint male hourly rate is 13.9% higher than the midpoint female hourly rate.

### Pay Quartiles

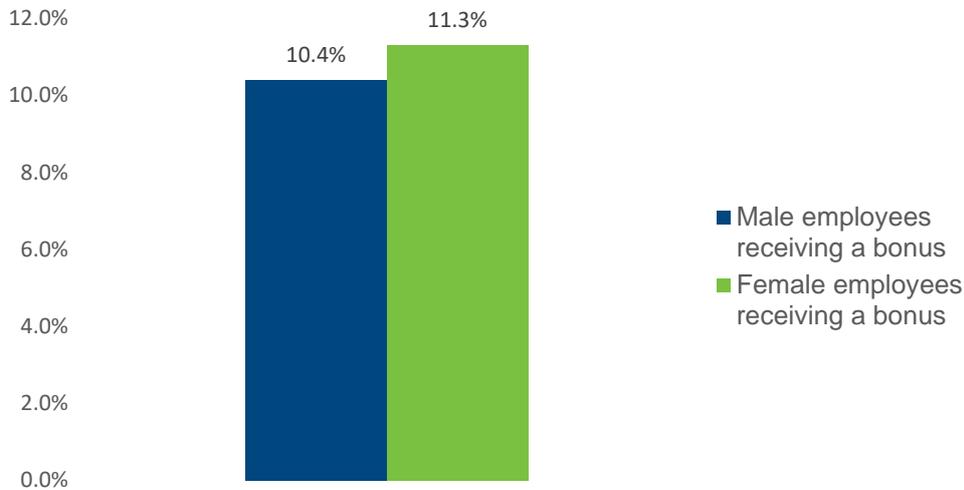
The proportion of males and females within each pay quartile within the Firm is shown in the table below.

Band	Male	Female
Upper Quartile	48.5%	51.5%
Upper Middle Quartile	38%	62%
Lower Middle Quartile	21%	79%
Lower Quartile	52%	48%

This shows the Firm's workforce divided into four equal-sized groups based on hourly pay rates, with the lower quartile including the lowest paid 25% of employees and the upper quartile covering the highest paid 25% of employees. Within the Firm all quartile's apart from the lower quartile, show a slightly higher proportion of women than men.

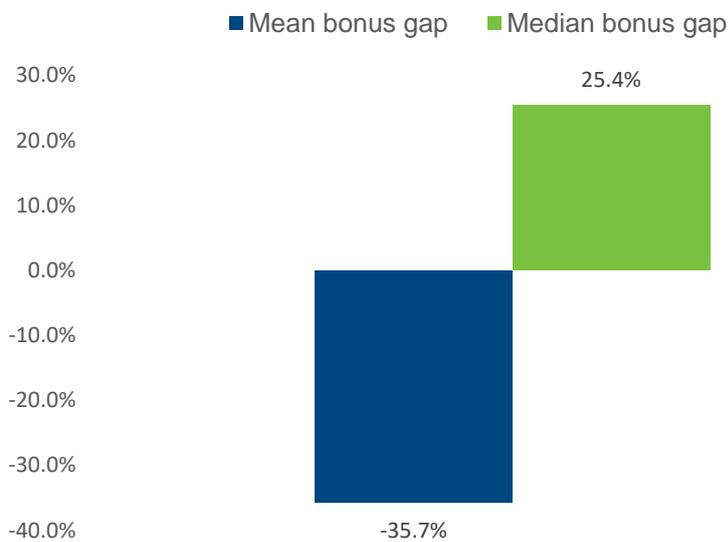
## Bonuses at MHA Moore and Smalley

### Proportion of males and females receiving a bonus



The proportion of women at MHA Moore and Smalley who received a bonus in the 12 months to 5 April 2018 was 11.3%, while for men the proportion was 10.4%. This reflects the slightly higher proportion of women in certain roles and departments which, under our current policy, attract a bonus.

### Mean and Median Gender Bonus Gap



The difference in mean bonus payments was -35.7%. This means that the mean (average) male bonus payment was 35.7% lower than the mean (average) female bonus payment. This figure reflects that we only pay a small number of bonuses and the figures are skewed by a small number of outliers.

However, the median difference in bonus payments within the Firm is 25.4%. This is the percentage difference between the midpoint male and midpoint female bonus payment. In terms of cash amounts rather than percentage terms, the median male bonus payment was £330 more than the median female bonus payment.

## Comparison with other organisations

We are pleased to be able to say that Moore and Smalley's pay gap compares favourably with that of other organisations, including those within our industry.

The mean gender pay gap for the whole economy (according to the October 2017 Office for National Statistics (ONS) Annual Survey of Hours and Earnings (ASHE) figures) is 17.4%, while in the accounting, bookkeeping and auditing activities; tax consultancy' sector it is 18.1%. At 4.8%, MHA Moore and Smalley's mean gender pay gap is, therefore, significantly lower than both that for the whole economy and our sector.

The median gender pay gap for the whole economy (according to the October 2017 ONS ASHE figures) is 18.4%, while in the 'accounting, bookkeeping and auditing activities; tax consultancy' sector it is 17%. At 13.9%, MHA Moore and Smalley's median gender pay gap is, again, significantly lower than both that for the whole economy and our sector.

	<b>Moore and Smalley</b>	<b>2017 ONS ASHE All Employees</b>	<b>2017 ONS ASHE accounting, bookkeeping and auditing activities; tax consultancy</b>
Mean gender pay gap	4.8%	17.4%	18.1%
Median gender pay gap	13.9%	18.4%	17%

## Steps to address the Gender Pay Gap

Whilst our gender pay gap does compare favourably with that of other organisations, we will continue to monitor our gender pay gap data and are committed to having a diverse, gender balanced workforce, where everyone can build a successful career and be rewarded fairly. This has very recently been reflected in several female promotions at a senior level.

We aim to make MHA Moore and Smalley a great place to work for everyone regardless of gender by providing an inclusive culture and a flexible working environment.

The information provided is accurate and was calculated using the methods as set out in the gender pay gap reporting legislation.

Signed: 

Graham Gordon  
Managing Partner

Dated: 01 March 2019