


MHA Moore and Smalley Business Services

Gender Pay Gap Report

5 April 2020

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 Offices in: Preston, Blackpool, East Midlands,
Kendal, Kirkby Lonsdale, Lancaster, Liverpool,
Manchester and Southport

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 **mha**
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Introduction

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, which states that private sector employers with 250 or more employees must publish their gender pay gap data on their website and on the government website by 4 April each year, (extended to 4 October 2021 for 2020), reflecting pay data as at the snapshot date of 5 April the previous year.

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

A point of note is that we operate a salary sacrifice scheme, and in line with the regulations, pay figures after salary sacrifice deductions have been used for these purposes.

It is also important to note that due to a programme of furlough, which commenced in April 2020, there are a higher number of exclusions in this reporting period, than in previous reporting periods.

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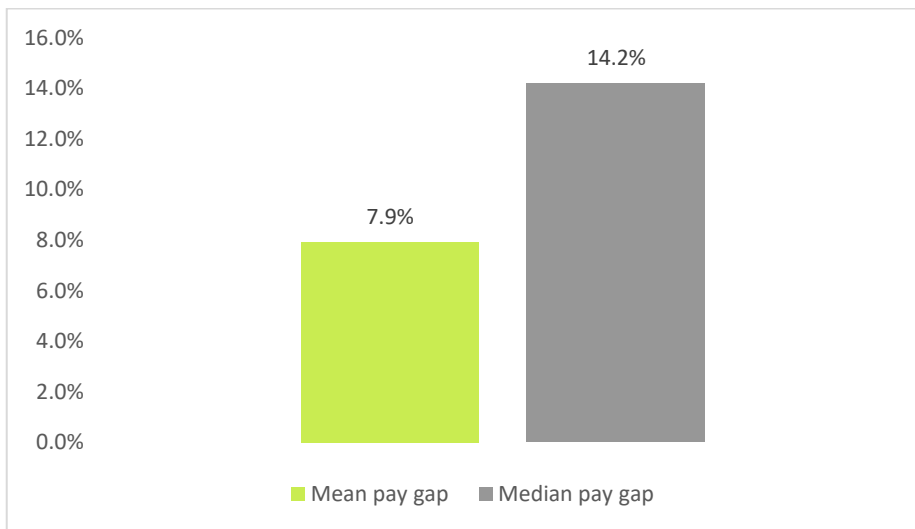
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Mean and Median Gender Pay Gap

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

To calculate the median gender pay gap, we list rates of pay for every male and female employee with the mid-point of each list recorded as the median. The percentage difference between the two is then recorded as the median gender pay gap.

To calculate the mean gender pay gap we calculate the sum of the rates of pay for all male employees and the sum of the rates of pay for all female employees, these figures are then divided by the total number in each group, male and female.



The mean (average) difference in pay was 7.9% between males and females, which means the average salary (hourly rate) for men was 7.9% higher than the average salary (hourly rate) for women. The median difference was 14.2%, which means that the midpoint male hourly rate is 14.2% higher than the midpoint female hourly rate.

In comparison with other organisations within our sector, our gender pay gap compares favourably. According to the 2020 ONS Annual Survey of Hours and Earnings, the mean gender pay gap in the legal and accounting sector is 27.1%, with the median gender pay gap being 27.3%.

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	42.9%	57.1%
Upper Middle Quartile	38.1%	61.9%
Lower Middle Quartile	35.7%	64.3%
Lower Quartile	30.2%	69.8%

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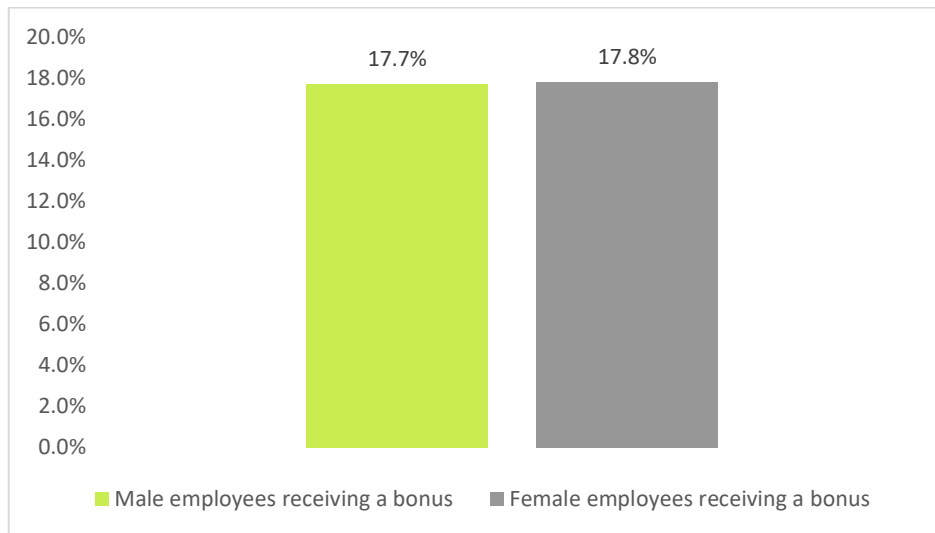
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This shows the Firm's workforce divided into four equal-sized groups based on hourly pay rates, with the lower quartile including the lowest paid 25% of employees and the upper quartile covering the highest paid 25% of employees. Within the Firm, all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

Bonuses

Proportion of males and females receiving a bonus



The proportion of female employees at MHA Moore and Smalley who received a bonus in the 12 months to 5 April 2020 was 17.8%, while for male employees the proportion was 17.7%.

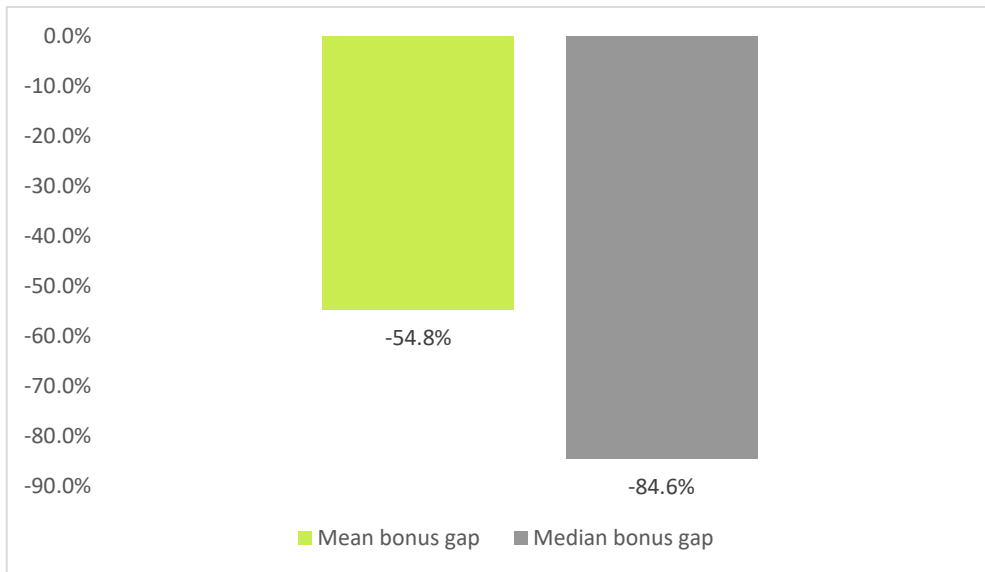
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Mean and Median Gender Bonus Gap



The difference in mean bonus payments was -54.8%. This means that the mean (average) male bonus payment was -54.8% lower than the mean (average) female bonus payment. This figure reflects the fact that we have more females in senior level roles where larger bonus amounts are paid. These figures are also slightly skewed by a small number of outliers.

However, the median difference in bonus payments within the Firm is -84.6%. This is the percentage difference between the midpoint male and midpoint female bonus payment. This again reflects the fact that there are more females than males in roles where larger bonus amounts are paid.

MHA Moore and Smalley are committed to ensuring a diverse, gender balanced workforce, where everyone can build a successful career, be rewarded fairly and find an acceptable work life balance.

The information set out below is based on our pay data as at the snapshot date of 5 April 2020, calculated in accordance with the methodologies set out in the above regulations.

Graham Gordon
Managing Partner

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