



Gender Pay Gap report

5 April 2022

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 **mha**
MOORE & SMALLEY

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Introduction

MHA Moore and Smalley Business Services are a leading independent provider of accounting, business advisory and wealth management services.

The gender split for the firm is **45% male, 55% female**



● Male ● Female

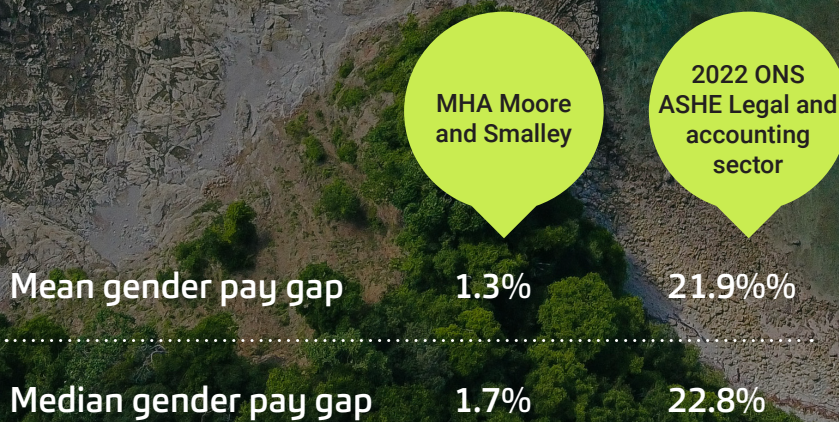
We are required by law to carry out Gender Pay Reporting under the Equality Act 2010 (Gender Pay Gap Information) Regulations 2017, which states that private sector employers with 250 or more employees must publish their gender pay gap data on their website and on the government website by 4 April each year, 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.

The information set out in this report is based on our pay data as at the snapshot date of 5 April 2022, calculated in accordance with the methodologies set out in the above regulations.

Mean and median gender pay gap



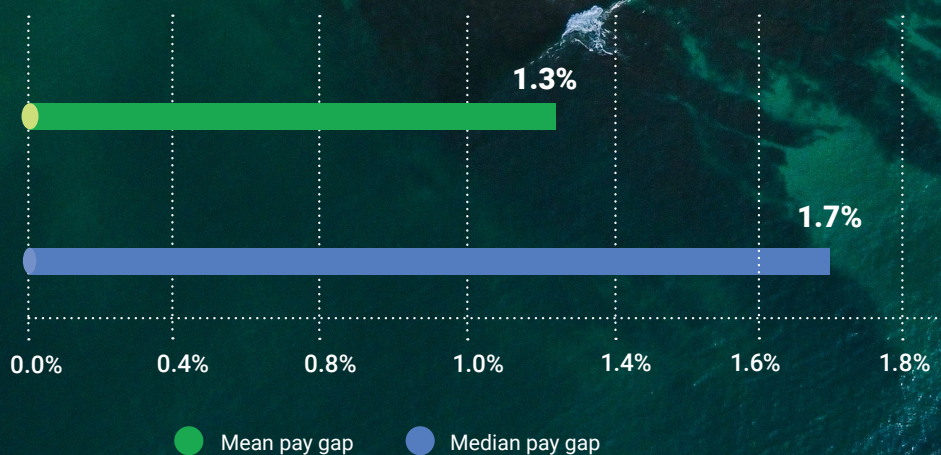
The chart below shows the difference in the average pay of men and women at MHA Moore and Smalley Business Services.

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 1.3% between males and females, which means the average salary (hourly rate) for men was 1.3% higher than the average salary (hourly rate) for women. The median difference was 1.7%, which means that the midpoint male hourly rate is 1.7% higher than the midpoint female hourly rate.

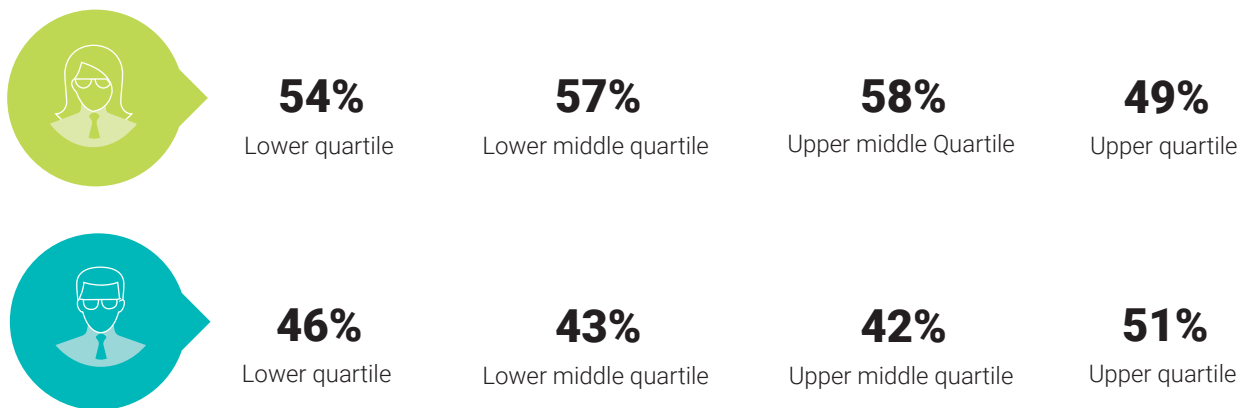
In comparison with other organisations within our sector, our gender pay gap compares very favourably. According to the 2022 ONS (provisional) Annual Survey of Hours and Earnings, the mean gender pay gap in the legal and accounting sector is 21.9%, with the median gender pay gap being 22.8%.



Pay quartiles

Pay quartiles by gender

The proportion of males and females within each pay quartile within the Firm is shown below:



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 with the exception of the upper quartile.

Bonuses

The 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 2022 was 98.0%, while for male employees the proportion was 95.2%.

Mean and median gender bonus gap

-5.5%

The mean gender bonus gap for the firm is **-5.5%**

-0.9%

The median gender bonus gap for the firm is **-0.9%**



The difference in mean bonus payments was -5.5%. This means that the mean (average) male bonus payment was -5.5% lower than the mean (average) female bonus payment. However, the median difference in bonus payments within the Firm is -0.9%. This is the percentage difference between the midpoint male and midpoint female bonus payment. We have more females in roles which attract higher bonus payments.

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. Our agile working arrangements, are incredibly flexible, having chosen not to go down the route of enforcing a set number of days per week in the office, thereby giving our people flexibility. Our culture is based on trust and results; enabling our staff to work wherever and whenever and in the most appropriate way to get work done whilst meeting their aspirations for increased job satisfaction.

We have introduced an enhanced maternity pay offering, helping us to provide an environment that is conducive to women feeling supported and enabling them to have long and rewarding careers at MHA Moore and Smalley. We have also launched our Health and Wellbeing strategy and we are recruiting Wellbeing Champions to actively promote and support positive wellbeing in the workplace.

We carry out pay and benefits reviews regularly and benchmark salaries to ensure we pay employees equally regardless of gender. The gender pay gap reported does not stem from women and men being paid differently for work of equal value, but from other factors.



Graham Gordon
Managing Partner
March 2023

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