

**Publication of Earnings** 

2014 / 15



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#### **ACCOUNTANTS' REPORT**

#### 2014/15

This estimate of the mean GP earnings in respect of your practice has been prepared on your behalf in accordance with your instructions.

Moore and Smalley CA Limited is acting as advisor to the partners of Highcroft Surgery and accepts no duty of care or liability towards any other person in connection with this calculation.

It should be noted that the prescribed method for calculating earnings is potentially misleading because it takes no account of how much time doctors spend working in the practice, and should not be used to form any judgement about GP earnings, nor to make any comparison with any other practice.

Moore and Smalley CA Limited Chartered Accountants Broad House 8 Regan Way Chetwynd Business Park Chilwell Nottingham NG9 6RZ

Date: 02 June 2016

PLEASE NOTE ONLY PAGE 3 OF THIS REPORT IS REQUIRED TO BE PUBLISHED. THIS IS TO BE PUBLISHED ON YOUR WEBSITE AND AVAILABLE ON PAPER COPY IF REQUESTED BY 31 MARCH 2016.

## PUBLICATION OF EARNINGS BASIS OF CALCULATION

We have completed the 2014/15 publication of earnings figure based on the accounts to 31 March 2015

The calculation is based on the following:

Mean average for publication

Practice profit for the year after deduction of partner expenses		£ 326,760
Excluded income (As per NHS guid		(660,549)
Non applicable e (Apportioned and	expenses d excluded expenses)	416,663
Add back salaried GPs salaries (If in practice more than 6 months)		283,886
Add back applica (If in practice mo	able locums are than 6 months)	<u>-</u>
Net relevant earnings for publication		366,760
Number of GPs i	n practice more than 6 months	
GP partners		
full time	3	Note:
part time	0	Any GP working 8 sessions or more is classed as full time
Salaried GPs		any GP working less than 8 sessions is classed as part
full time	3	time.
part time	1	
Locums		
full time	0	
part time	0	
Total	7	

( Above divided by total number of GPs in practice for more than 6 months in the applicable financial year)

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52,394

#### **PUBLICATION OF EARNINGS**

All GP practices are required to declare the mean earnings (e.g. average) for GPs working to deliver NHS services to patients at each practice.

The average pay for GPs working in the Highcroft Surgery in the last financial year before tax and National Insurance was £52,394

This is for 6 full time GPs, 1 part time GPs, and 0 locum GPs who worked in the practice for more than 6 months.

It should be noted that the prescribed method for calculating earnings is potentially misleading because it takes no account of how much time doctors spend working in the practice, and should not be used to form any judgement about GP earnings, nor to make any comparison with any other practice.