# PUBLICATION OF EARNINGS 2021/22



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#### ACCOUNTANTS' REPORT

#### 2021/22

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

MHA Moore and Smalley is acting as advisor to the partners of Marton Medical Practice 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.

MHA Moore and Smalley Chartered Accountants Fylde House Skyways Commercial Campus Amy Johnson Way Blackpool Lancashire FY4 3RS

Date: 07 March 2023

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#### PUBLICATION OF EARNINGS BASIS OF CALCULATION

Ve have completed the 2021/22 publication of earnings figure based	on the accounts to 30 SEPTEMBER 2021
he calculation is based on the following:	
Practice profit for the year after deduction of partner expenses	£ 674,412
Excluded income (As per NHS guidance)	(589,831)
Non applicable expenses (Apportioned and excluded expenses)	319,060
Add back salaried GPs salaries (If in practice more than 6 months)	-
Add back applicable locums (If in practice more than 6 months)	-
Net relevant earnings for publication	403,641
Number of GPs in practice more than 6 months	
GP partners	
full time 4	Note:
part time 1	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 0	time.
part time 0	
Locums	
full time 0	
part time <u>0</u>	
Total <u>5</u>	
Mean average for publication	80,728

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

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#### PUBLICATION OF EARNINGS

#### 2021/22

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 Marton Medical Practice in the last financial year before tax and National Insurance was  $\underbrace{\$80,728}$ This is for 4 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.