



CMA Recruitment
Group

2019 Salary Guide.



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Salary Guide Introduction

CMA Recruitment Group has undertaken an in-depth research exercise into Solent and Thames Valley remuneration. We have sought to gather quantitative data, but perhaps more importantly, present the key qualitative dynamics in the 2019 labour market.

The CMA consultancy team have collected over 500 confidential responses from our clients and candidates alike, covering a broad spectrum of roles, businesses and sectors (see sample cross section graphs). The data has provided some new insights as well as supporting many of the conclusions our consultants had drawn from their unparalleled understanding of the region.

Further questions

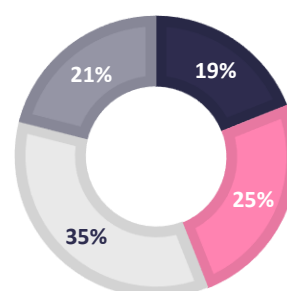
If you have any questions regarding the data presented in this document or another employment related matter, please do not hesitate to contact one of our experienced consultants. We have over 300 years of combined recruitment experience providing a unique perspective on the region's labour trends.

T: 023 8063 8046

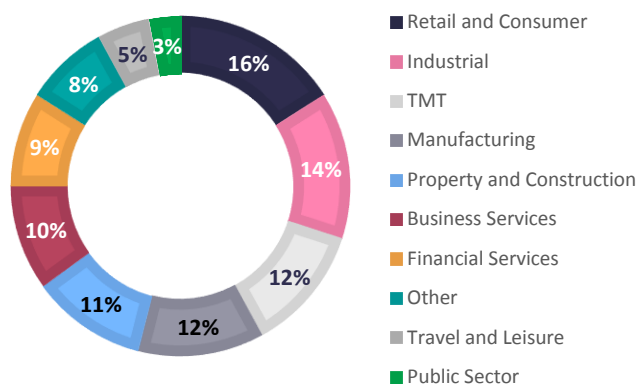
E: remuneration@cmarecruitment.co.uk

BUSINESS SIZE (TO.)

■ <£10m ■ £11-25m ■ £26-100m ■ £101m+



SECTOR (#)



CMA Recruitment Group

Established in 1980, CMA Recruitment Group has been providing recruitment services for 39 years building an enviable reputation and track record, combined with unparalleled market knowledge and strong links with professional advisors. All of this has enabled CMA to become the South's leading independent Accountancy & Finance, Executive and HR consultancy, with a diverse client portfolio covering the Hampshire, Dorset, Wiltshire, Berkshire, Surrey and Sussex regions.

Operating through four specialist divisions: Accountancy & Finance, Executive, Practice and Human Resources, CMA utilises a business partner methodology, which is both consultative and engaging, allowing us to deliver a unique recruitment service based on the values of integrity, professionalism and the desire to exceed expectations.

Our four divisions, combined with our geographical presence in Southampton, Portsmouth, Bournemouth and Basingstoke, ensures CMA offers unrivalled market coverage enabling our team, which has over 350 years' combined recruitment experience, to add value to each step of the recruitment exercise for both clients and candidates alike.

CMA continues to identify, attract and secure the most talented candidates by utilising our extensive online presence, comprehensive in-house database, the latest social media tools and deep-rooted business network relationships. This continuous and targeted marketing activity is designed to optimise active and passive candidate flows, and in conjunction with being a major corporate sponsor of key professional student and member societies, ensures our name is synonymous with Accountancy, Finance, Executive and HR recruitment.



Introduction from the Leadership Team

Thank you for taking the time to read our salary guide. The CMA team has spent considerable time collecting and analysing the data to aid our clients and candidates in making informed decisions.

CMA's single biggest asset is its people and the values those individuals uphold on a daily basis. We are very proud of our team and of the fact our consultant tenure is 11.5 times the industry average.

Our business has grown consistently and sustainably in recent years and we are confident we can continue in our role as the South's leading independent Accountancy & Finance, Executive and HR consultancy for many years to come. An indication we are on the right track are the awards we've been shortlisted for over the past 3 years:



20th best recruitment firm in the UK (out of 24,000)



SME of the Year



Best Professional Services Firm



Best Professional Services Firm to work for



Peter Clarke
Non Executive Chairman



Richard Dibden
Commercial Director
023 8063 8046
richard.dibden@cmarecruitment.co.uk



Neil Phillips
Operations Director
023 9248 0524
neil.phillips@cmarecruitment.co.uk



Nick Clarke
Director
023 8063 8046
nick.clarke@cmarecruitment.co.uk

Introduction to Accountancy & Finance



CMA's Accountancy & Finance ("A&F") division focuses on placing fully qualified and part qualified accountants, as well as transactional finance staff.

The division completes both permanent and temporary mandates and concentrates on salary levels up to £80,000. Salaries above this fall into the remit of our Executive team (see page 5).

CMA's successful track record in filling permanent and temporary vacancies has allowed the division to build an enviable client portfolio from listed corporates, private equity backed enterprises, through to SMEs. We support clients in a wide range of sectors right across the Solent and Thames Valley regions.

At present, we have a team of 20 A&F consultants across our four branch network. Our market leading consultants possess over 300 years' combined recruitment experience providing an unrivalled knowledge to select not only the best candidates on the market, but the best candidates in the market.

Key CMA Contacts for this Division

Southampton:



Aran Purewal

Associate Director

023 8063 8046

aran.purewal@cmarecruitment.co.uk

Portsmouth:



Mark Smith

Branch Manager

023 9248 0524

mark.smith@cmarecruitment.co.uk

Bournemouth:



Mark Wilangowski

Branch Manager

01202 312222

mark.wilangowski@cmarecruitment.co.uk

Basingstoke:



Richard Dibden

Commercial Director

01256 333322

richard.dibden@cmarecruitment.co.uk

Key Market Trends

Senior Desks (£30,000 to £80,000):

- It's a candidate driven market with a shortage of top talent with the right skills available in the region vs. roles that require them;
- Salaries have begun to rise over the last 12 months – broadly in line with inflation;
- Increasingly important to present a clear and transparent remuneration package at offer stage;
- A greater choice of benefits is available with most businesses now adopting a "menu" approach; and
- Longer term temporary assignments / interim roles are increasingly attractive to candidates looking to build out specific skill sets and sector exposure.

Transactional Desks (up to £30,000):

- No material movement at the top of the banding but significant compression at the lower end due to a skills shortage;
- Candidate experience remains a crucial factor for the transactional roles; and
- Counter offers are now the norm and the benefits offered are key differentiators for candidates.

Please don't hesitate to contact one of the team to discuss what these trends (and many more that we see) could mean for your business or career.

Questionnaire Analysis

Remuneration levels: The A&F community on the whole (76%) feel they are appropriately remunerated with only 5% strongly disagreeing.

Flexible working: While 75% of respondents felt they had a healthy work / life balance, 59% selected flexible working as the single most important benefit, followed by holiday entitlement which was ranked 1st by 32% of respondents.

Candidate attraction: In considering a new role, salary levels remain the key consideration followed closely by company culture which is a key theme in 2019. Travel time, job security and career progression scored broadly the same as tertiary considerations.

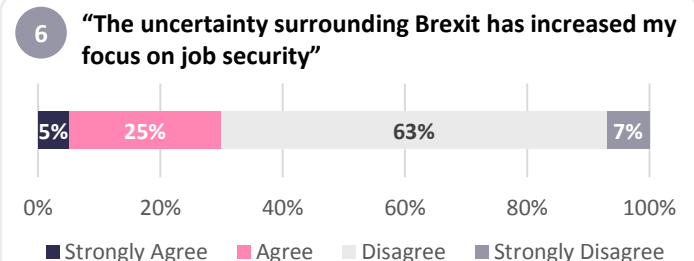
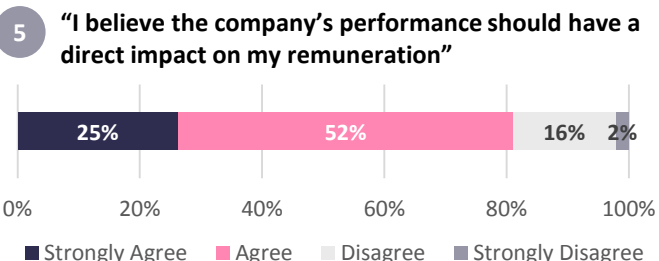
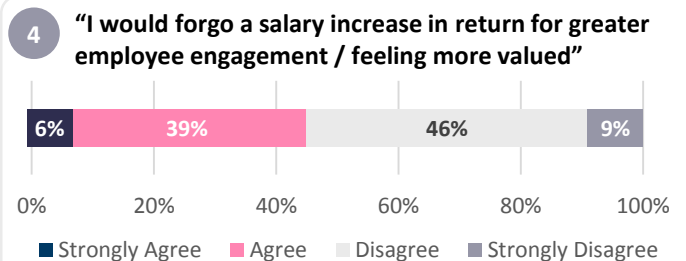
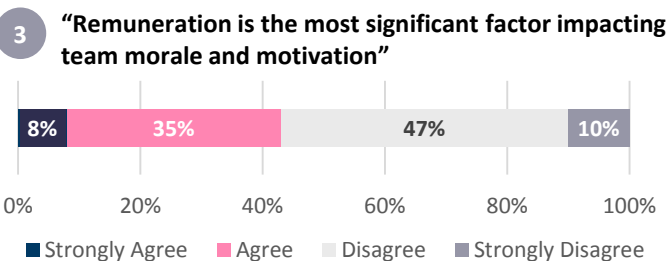
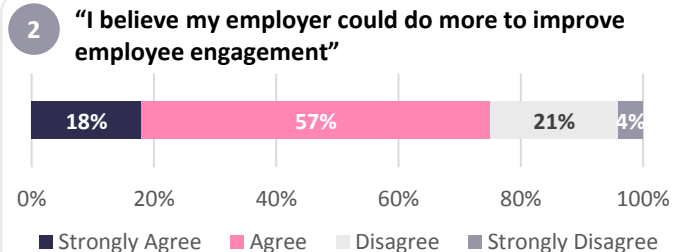
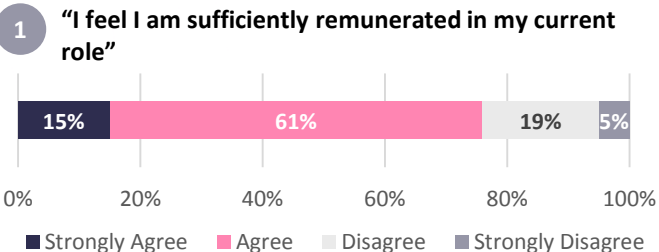
Employee engagement: Of those surveyed, 75% believed their employer could do more on employee engagement (18% strongly agreeing). 45% of the respondents would forgo a salary increase to feel more valued in the workplace.

Brexit: The South's Accountants do not appear to have been impacted by ongoing Brexit uncertainty, with only 30% stating that it had increased their focus on job security.

Accountancy & Finance Salary Survey Results

| | Southampton, Portsmouth & Bournemouth | Basingstoke & Surrounding Area | | Southampton, Portsmouth & Bournemouth | Basingstoke & Surrounding Area |
|-------------------------------|---------------------------------------|--------------------------------|-------------------|---------------------------------------|--------------------------------|
| Finance Executives: | | | ACA: | | |
| Finance Director | £75 - 130,000 | £80 - 150,000 | Newly Qualified | £37 - 45,000 | £40 - 50,000 |
| Group Financial Controller | £70 - 90,000 | £75 - 100,000 | 1-2 Years PQE | £42 - 50,000 | £45 - 60,000 |
| Financial Controller | £55 - 80,000 | £55 - 85,000 | 3-5 Years PQE | £50 - 70,000 | £55 - 80,000 |
| FP&A Manager | £50 - 70,000 | £55 - 75,000 | CIMA/ACCA: | | |
| M&A Manager | £85 - 110,000 | £90 - 120,000 | Part Qualified | £30 - 35,000 | £32 - 35,000 |
| Tax Manager | £50 - 80,000 | £60 - 100,000 | Finalist | £34 - 40,000 | £35 - 42,000 |
| Senior Treasury Analyst | £50 - 80,000 | £55 - 75,000 | Newly Qualified | £38 - 45,000 | £40 - 50,000 |
| Risk & Compliance Manager | £45 - 75,000 | £50 - 80,000 | 1-2 Years PQE | £42 - 50,000 | £45 - 55,000 |
| Finance Professionals: | | | AAT: | | |
| Group Accountant | £42 - 65,000 | £45 - 70,000 | Foundation | £14 - 18,000 | £16 - 18,000 |
| Project Accountant | £45 - 65,000 | £45 - 70,000 | Intermediate | £18 - 22,000 | £18 - 23,000 |
| Finance Manager | £38 - 55,000 | £45 - 60,000 | Qualified | £22 - 25,000 | £23 - 26,000 |
| Management Accountant | £35 - 50,000 | £40 - 55,000 | | | |
| Systems Accountant | £38 - 55,000 | £45 - 60,000 | | | |
| Internal Auditor | £38 - 55,000 | £45 - 65,000 | | | |
| Financial Accountant | £37 - 55,000 | £40 - 60,000 | | | |
| Business/Finance Analyst | £38 - 55,000 | £45 - 60,000 | | | |
| Credit Manager | £30 - 45,000 | £35 - 50,000 | | | |
| Payroll Manager | £28 - 40,000 | £35 - 45,000 | | | |
| Transactional Finance: | | | | | |
| Bookkeeper | £25 - 30,000 | £28 - 32,000 | | | |
| Assistant Accountant | £24 - 30,000 | £25 - 32,000 | | | |
| Accounts Assistant | £20 - 26,000 | £24 - 28,000 | | | |
| Payroll | £21 - 28,000 | £23 - 30,000 | | | |
| Credit Control | £20 - 25,000 | £21 - 26,000 | | | |
| Sales/Purchase Ledger | £18 - 24,000 | £20 - 25,000 | | | |

Accountancy & Finance Questionnaire Results



Introduction to our Executive Division



CMA Executive undertakes search and selection exercises in the £80,000 to £300,000+ salary bandings, where professional contacts and market knowledge provide the foundation for a successful recruitment campaign. A prominent advisor to a number of organisations across the region, the division supports a diverse range of industries and sectors, as well as a variety of ownership structures.

CMA Executive operates on a retained search basis and the team approach all of their assignments with the same determination; to identify, attract and secure the most talented individuals for our clients. Employing a Business Partner methodology engages our clients in a consultative manner, ensuring a full understanding of the individual assignment, offering discretion and confidentiality which is core to our culture. All Executive applicants undertake face to face competency based and behavioural interviews, with the option of psychometric profiling for shortlisted candidates.

Key CMA Contacts for this Division

Consultants:



George Weston
Associate Director
023 8063 8046
george.weston@cmarecruitment.co.uk



Paul Johnson
Associate Partner
01202 312222
paul.johnson@cmarecruitment.co.uk

Senior Support:



Richard Dibden
Commercial Director
023 8063 8046
richard.dibden@cmarecruitment.co.uk

Key Market Trends

The following points provide further insight into the remuneration trends, beyond the salary guidance provided on page 6.

- Base salaries increased by an average of 3.1%, the largest increase in our survey was 15%;
- The average car allowance for executives was £10k;
- Pension contributions range between 3% and 10%;
- Other popular benefits include private medical insurance and life assurance;
- Discretionary bonus schemes varied hugely in terms of structure and pay-out ratio. Most had limited deferral elements and ranged from 10% to 100% of base salary – the average pay-out being c.25%;
- LTIPs are becoming more prevalent in the region and replacing more vanilla discretionary bonuses – particularly in larger businesses. Typically they are working on three year cycles; and
- Equity instruments are a common feature for executives in sophisticated SMEs. EMI options are the most common form, as they were in 2018.

Please don't hesitate to contact one of the team to discuss what these trends (and many more that we see) could mean for your business or career. We have data segmented by sector and by size of company.

Questionnaire Analysis

Flexible working: As with other CMA Divisions, flexible working is seen as hugely important by executive respondents – selecting it as the #1 benefit.

Wellbeing in the workplace: Almost 40% of the executives surveyed felt that insufficient emphasis was placed on wellbeing in the workplace – an area that is increasingly valued by employees.

Equity: Overwhelmingly, 82% of executives agree the potential for equity is the key remuneration consideration in selecting their next role, with 29% strongly agreeing.

Candidate driven market: 65% believe there are more opportunities than there are candidates in the South.

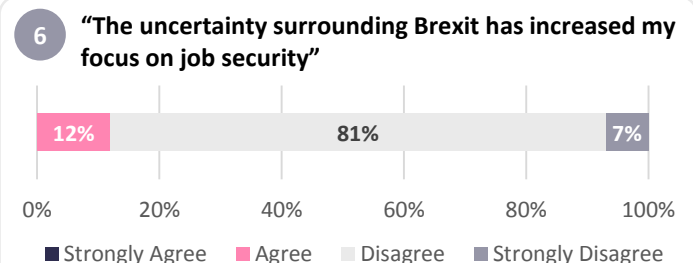
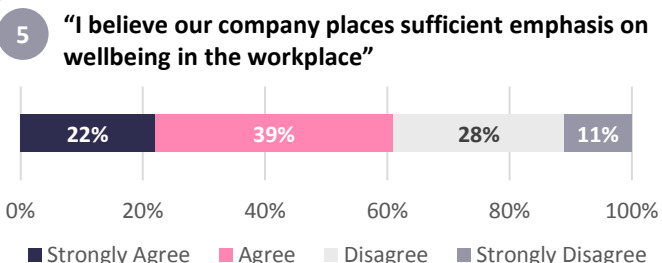
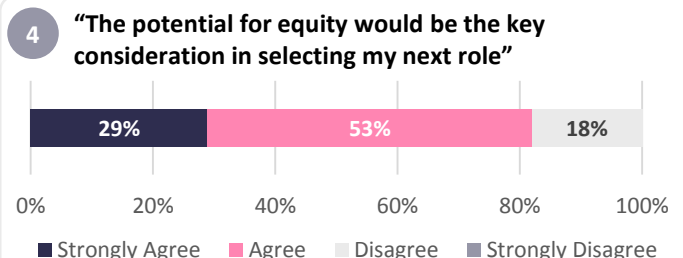
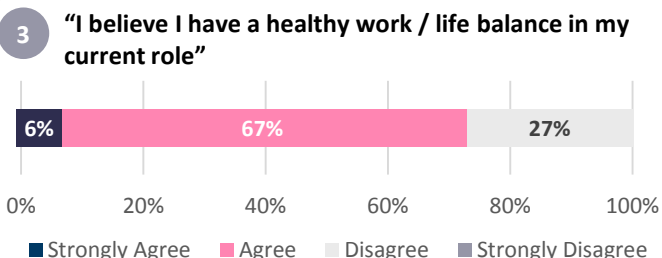
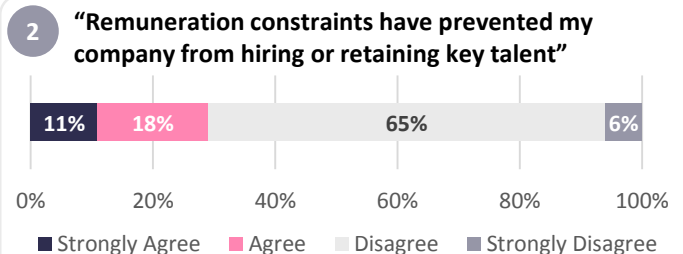
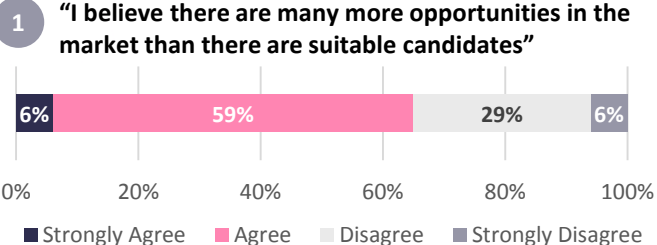
Culture and CSR: While CSR is much more prevalent on the executive agenda than ever before, 65% stated it was their least important factor in assessing future workplaces, with company culture ranking first.

Recruitment: 71% of those surveyed did not feel that remuneration constraints have hampered their company's ability to hire top talent.

Executive Salary Survey Results

| SME (owner managed): | | Average Base | Daily Rate (Ltd Co) |
|-----------------------------|---------------------|--------------|---------------------|
| Group FD/CFO | £80 - 200,000 | £116,000 | £350+ |
| Finance Director | £75 - 150,000 | £92,000 | £350 - 700 |
| Head of Finance/FC | £60 - 100,000 | £68,000 | £300 - 500 |
| Senior FP&A | £60 - 90,000 | £70,000 | £300 - 450 |
| SME (PE backed): | Total Pay / Package | Average Base | Daily Rate (Ltd Co) |
| Group FD/CFO | £90 - 200,000 | £130,000 | £400+ |
| Finance Director | £80 - 150,000 | £100,000 | £375 - 750 |
| Head of Finance/FC | £60 - 100,000 | £70,000 | £250 - 500 |
| Senior FP&A | £60 - 90,000 | £70,000 | £250 - 450 |
| Corporate (£100m to £500m): | Total Pay / Package | Average Base | Daily Rate (Ltd Co) |
| Group FD/CFO | £150 - 350,000 | £250,000 | £700+ |
| Finance/Divisional Director | £90 - 150,000 | £115,000 | £450 - 750 |
| Group Controller/Controller | £90 - 110,000 | £100,000 | £450 - 500 |
| FP&A Director | £90 - 110,000 | £95,000 | £450 - 600 |
| Head of Tax | £80 - 150,000 | £100,000 | £400 - 750 |
| Head of Treasury | £80 - 150,000 | £100,000 | £400 - 750 |
| Head of Internal Audit | £70 - 120,000 | £85,000 | £350 - 650 |
| Corporate (£500m+): | Total Pay / Package | Average Base | Daily Rate (Ltd Co) |
| Group FD/CFO | £200 - 350,000 | £250,000 | £1,000+ |
| Finance/Divisional Director | £120 - 150,000 | £130,000 | £600 - 750 |
| Group Controller/Controller | £120 - 250,000 | £175,000 | £600 - 1,200 |
| FP&A Director | £110 - 150,000 | £135,000 | £550 - 750 |
| Head of Tax | £120 - 160,000 | £140,000 | £600 - 800 |
| Head of Treasury | £120 - 165,000 | £145,000 | £600 - 900 |
| Head of Internal Audit | £100 - 140,000 | £125,000 | £500 - 700 |

Executive Questionnaire Results



Introduction to our HR Division



CMA's HR division has a simple philosophy; a total belief that our clients expect the best. All of our services and processes are designed to deliver to this standard.

Adhering to this idea, our practised team have become trusted names throughout the local HR community, establishing mutually beneficial business relationships with an extensive client portfolio from listed Corporates to owner-managed businesses.

CMA's HR Division specialises in providing senior management, executive and non-executive talent to clients across the full range of HR disciplines, on a permanent, contract or temporary basis.

Our dedicated HR consultants work hard to genuinely understand our clients' requirements which allows CMA to add value to each step of the recruitment process with a proactive, consultative approach, tailored to each client.

Key CMA Contacts for this Division

Consultants:



Alasdair Risk

Manager

023 8063 8046

alasdair.risk@cmarecruitment.co.uk



Denise Papadatos

Senior Consultant

023 9248 0524

denise.papadatos@cmarecruitment.co.uk



Zoe Martin

Consultant

023 8063 8046

zoe.martin@cmarecruitment.co.uk

Key Market Trends

The following points are consistently being evidenced in the HR market:

- Many more HR roles within SMEs as businesses seek to increase retention in a market short of talent. The traditional company size requirement to justify an internal HR team are reducing;
- There are more candidates entering the senior end of the market from non-HR backgrounds and upskilling with formal training. A sign of the attractiveness of the sector and perceived flexible working arrangements available;
- HRDs with full Board seats are becoming more prevalent in larger businesses to support a drive on employee engagement and team welfare;
- We've seen a reasonable rise in salary levels, broadly larger increases than those in A&F – 67% of those surveyed felt they were remunerated appropriately; and
- Sector and size of a business remain important in terms of experience, principally because they form barometers for cultural fit and understanding.

Please don't hesitate to contact one of the team to discuss what these trends (and many more that we see) could mean for your business or career.

Questionnaire Analysis

Board agenda: There was a broad range of views on whether HR objectives are given sufficient support by the company's Board – 66% agreeing (23% strongly) and 34% disagreeing.

Performance related pay vs. Culture: Overwhelmingly, 87% of the HR professionals surveyed disagreed that bonuses were a better driver of performance when compared to company culture. This is, to a large degree, supported by the wider survey results.

CSR: 78% believe that greater investment in CSR would improve employee retention. This is not yet supported by the wider survey respondents but the topic is certainly gaining traction.

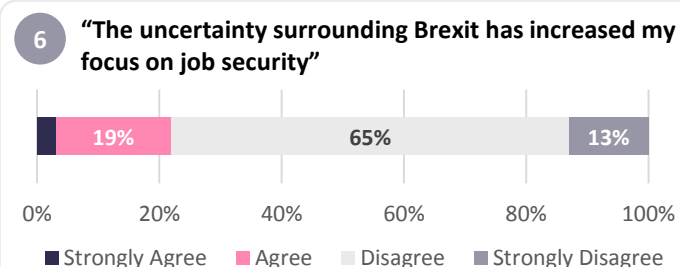
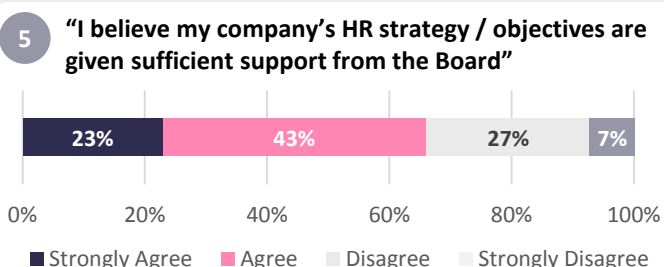
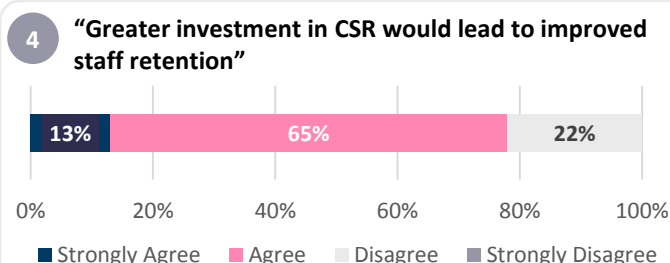
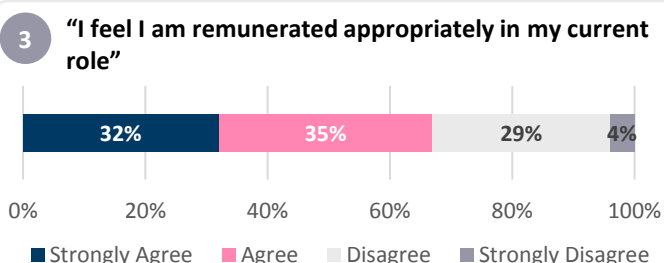
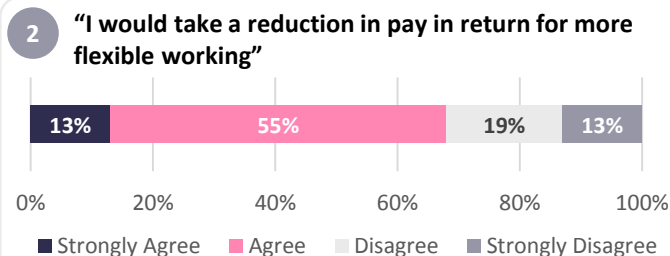
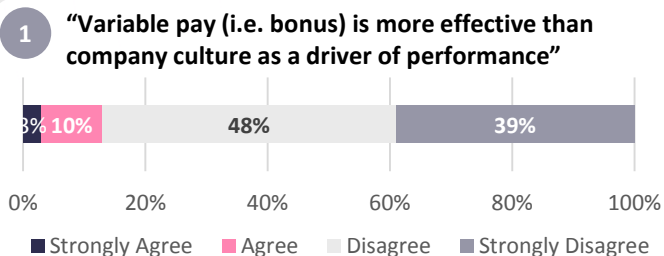
Flexible working: Again, rated as the most important benefit, with training featuring prominently. Deemed so important that 68% of respondents would take a pay reduction to increase flexible working.

Candidate driven market: 58% of those questioned believe there are more HR opportunities than candidates in the Southern market.

HR Salary Survey Results

| Human Resources: | Southampton, Portsmouth & Bournemouth | Basingstoke & Surrounding Area |
|---------------------------------|---------------------------------------|--------------------------------|
| HRD/Board Appointment | £95 - 160,000 | £120 - 200,000 |
| HR Director | £85 - 120,000 | £90 - 150,000 |
| Head of HR | £65 - 80,000 | £65 - 90,000 |
| HR Manager | £40 - 65,000 | £45 - 75,000 |
| HR Business Partner | £40 - 75,000 | £45 - 80,000 |
| Employee Relations Advisor | £30 - 40,000 | £35 - 42,000 |
| HR Advisor | £25 - 35,000 | £32 - 40,000 |
| HR Assistant | £20 - 25,000 | £22 - 25,000 |
| HR Administrator | £18 - 23,000 | £22 - 25,000 |
| Head of Compensation & Benefits | £80 - 120,000 | £80 - 120,000 |
| Compensation & Benefits Advisor | £35 - 45,000 | £35 - 45,000 |
| Head of In-House Recruitment | £35 - 45,000 | £42 - 55,000 |
| In-House Recruitment Advisor | £25 - 35,000 | £30 - 35,000 |
| Head of L&D | £65 - 85,000 | £65 - 85,000 |
| L&D Manager | £30 - 45,000 | £40 - 55,000 |
| HR Consultant | £250 - 750 day rate | £350 - 1,000 day rate |

HR Questionnaire Results



Introduction to our Practice Division



CMA's Practice division focuses on the full range of appointments within the profession, from AAT students, fully qualified accountants through to Senior Partners. We work with and support a client portfolio encompassing 'Top 10' firms, independent practices and specialist boutiques.

Our long standing team (that includes accountancy professionals), has in-depth knowledge of the region's practice market and our sponsorship of various student and member societies ensures our name is synonymous with Practice Recruitment across the South and Thames Valley regions.

Operating across general practice, assurance, taxation, corporate finance and insolvency, CMA's Practice division works closely with our clients at each step of a tailored recruitment process. Utilising our multifaceted approach to candidate attraction, CMA is able to identify the most talented candidates which match our clients specific requirements.

Key CMA Contacts for this Division

Consultants:



Nikki Walker
Divisional Manager
023 9248 0524
nikki.walker@cmarecruitment.co.uk



Roberto Cavuoto
Recruitment Consultant
023 9248 0524
roberto.cavuoto@cmarecruitment.co.uk

Senior Support:



Richard Dibden
Commercial Director
023 8063 8046
richard.dibden@cmarecruitment.co.uk

Key Market Trends

The following points are consistently being evidenced in the Practice market:

- The shortage of high quality candidates is resulting in salary increases within the Practice sector;
- The "Big Four" vs. smaller practice pay gap has reduced in recent years, however 2019 saw the gap stabilise and we expect it to increase again in 2020 in the fight for talented candidates;
- While traditionally, accountants from smaller practices would move through the Top 10 before securing a role in industry, many are now going straight to SMEs and corporates alike. There is also a greater number of Top 10 accountants moving to smaller practices motivated by career progression and Partnership opportunities;
- Within the national firms, there is still a migration of personnel from London to the region once qualified; and
- Corporate tax continues to pay more than personal tax due to a shortage of experienced candidates for these positions.

Please don't hesitate to contact one of the team to discuss what these trends (and many more that we see) could mean for your business or career.

Questionnaire Analysis

Work / life balance: 70% of respondents felt that they have a healthy work / life balance and 90% believe that their Practice places sufficient emphasis on wellbeing in the workplace.

Partnership: Two thirds of those surveyed do not believe that increased regulatory scrutiny on the profession has impacted the attractiveness of making Partner. Furthermore, 78% agreed it would be a key consideration in selecting their next role.

Career development: Identified as the most important factor in assessing a job offer. Salary is second, job security is third, culture fourth, and travel time is fifth. This is quite different to the priorities identified within A&F, who gave greater weight to company culture.

Flexible working: Already present in much of the sector, which is why 74% were not willing to reduce pay in return for flexibility, this combined with pay levels being perceived as low already.

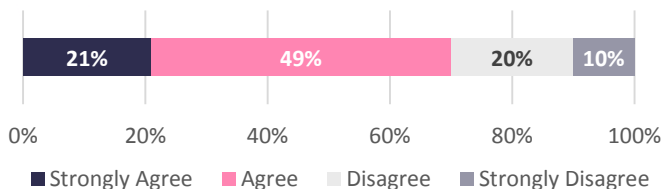
Job security: 90% of the Accountants questioned felt that recent Brexit uncertainties have not given them extra reason to be concerned about job security.

Practice Division Salary Survey Results

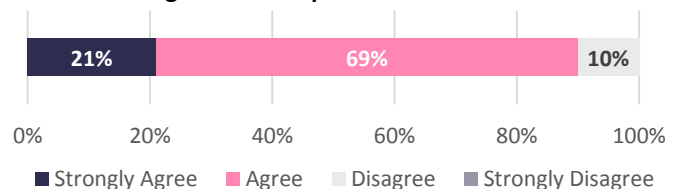
| Audit & Assurance: | "Big Four" ¹ | General Practice | Advisory: | "Big Four" ¹ | General Practice |
|-----------------------------|-------------------------|------------------|---|-------------------------|------------------|
| Director | £65,000+ | £60,000+ | Director | £65,000+ | £60,000+ |
| Senior Manager | £55,000+ | £50,000+ | Senior Manager | £50 - 60,000 | £45 - 55,000 |
| Manager | £42 - 55,000 | £35 - 50,000 | Manager | £40 - 50,000 | £35 - 45,000 |
| Senior (Qualified) | £38 - 44,000 | £28 - 37,000 | Senior (Qualified) | £34 - 40,000 | £33 - 35,000 |
| Senior (Part Qualified) | £22 - 28,000 | £18 - 25,000 | Senior (Part Qualified) | £28 - 34,000 | £26 - 32,000 |
| AAT Qualified (Experienced) | £22 - 28,000 | £18 - 25,000 | Graduate Trainee | £22 - 24,000 | £18 - 20,000 |
| AAT Qualified (Junior) | £18 - 22,000 | £15 - 18,000 | Corporate Finance: | | |
| Graduate Trainee | £20 - 22,000 | £15 - 18,000 | Director | £70,000+ | £65,000+ |
| College Leaver | £16 - 18,000 | £12 - 15,000 | Senior Manager | £55 - 65,000 | £50 - 60,000 |
| Tax: | | | Manager | £45 - 55,000 | £40 - 50,000 |
| Director | £65,000+ | £60,000+ | Senior (Qualified) | £38 - 45,000 | £36 - 40,000 |
| Senior Manager | £50 - 60,000 | £45 - 55,000 | Senior (Part Qualified) | £34 - 38,000 | £32 - 36,000 |
| Manager | £45 - 55,000 | £35 - 45,000 | Graduate Trainee | £24 - 26,000 | £18 - 20,000 |
| CTA (Post Qualified) | £40 - 50,000 | £34 - 40,000 | <i>Note 1: Big Four refers to PWC, EY, Deloitte and KPMG</i> | | |
| CTA (Newly Qualified) | £32 - 38,000 | £30 - 34,000 | <i>Note 2: This survey does not take into account partner remuneration due to the variables associated with profit share. Please contact the Practice team to discuss partner remuneration in the region.</i> | | |
| Personal Tax (QBE) | £32 - 38,000 | £28 - 36,000 | | | |
| ATT (Qualified) | £24 - 28,000 | £18 - 25,000 | | | |
| Senior (Part Qualified) | £24 - 28,000 | £18 - 24,000 | | | |
| Graduate Trainee | £20 - 22,000 | £16 - 20,000 | | | |
| ATT Trainee | £17 - 19,000 | £15 - 16,000 | | | |

Practice Division Questionnaire Results

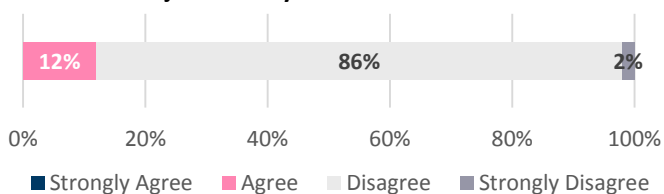
1 "I have a healthy work / life balance at present"



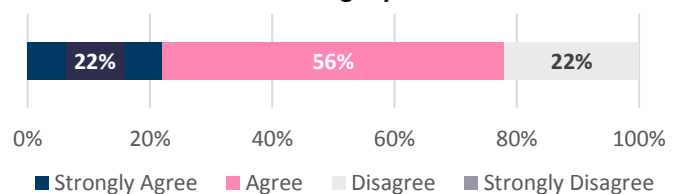
2 "I believe my Practice places sufficient emphasis on wellbeing in the workplace"



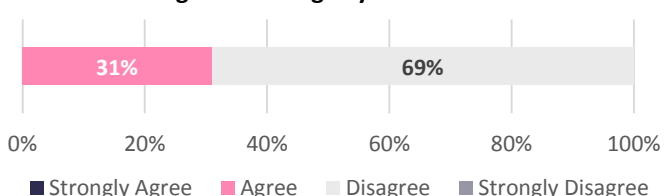
3 "The uncertainty surrounding Brexit has increased my focus on job security"



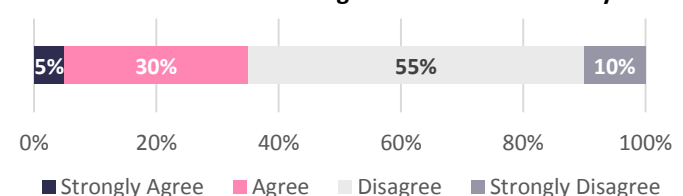
4 "The potential for making Partner would be the key consideration in selecting my next role"

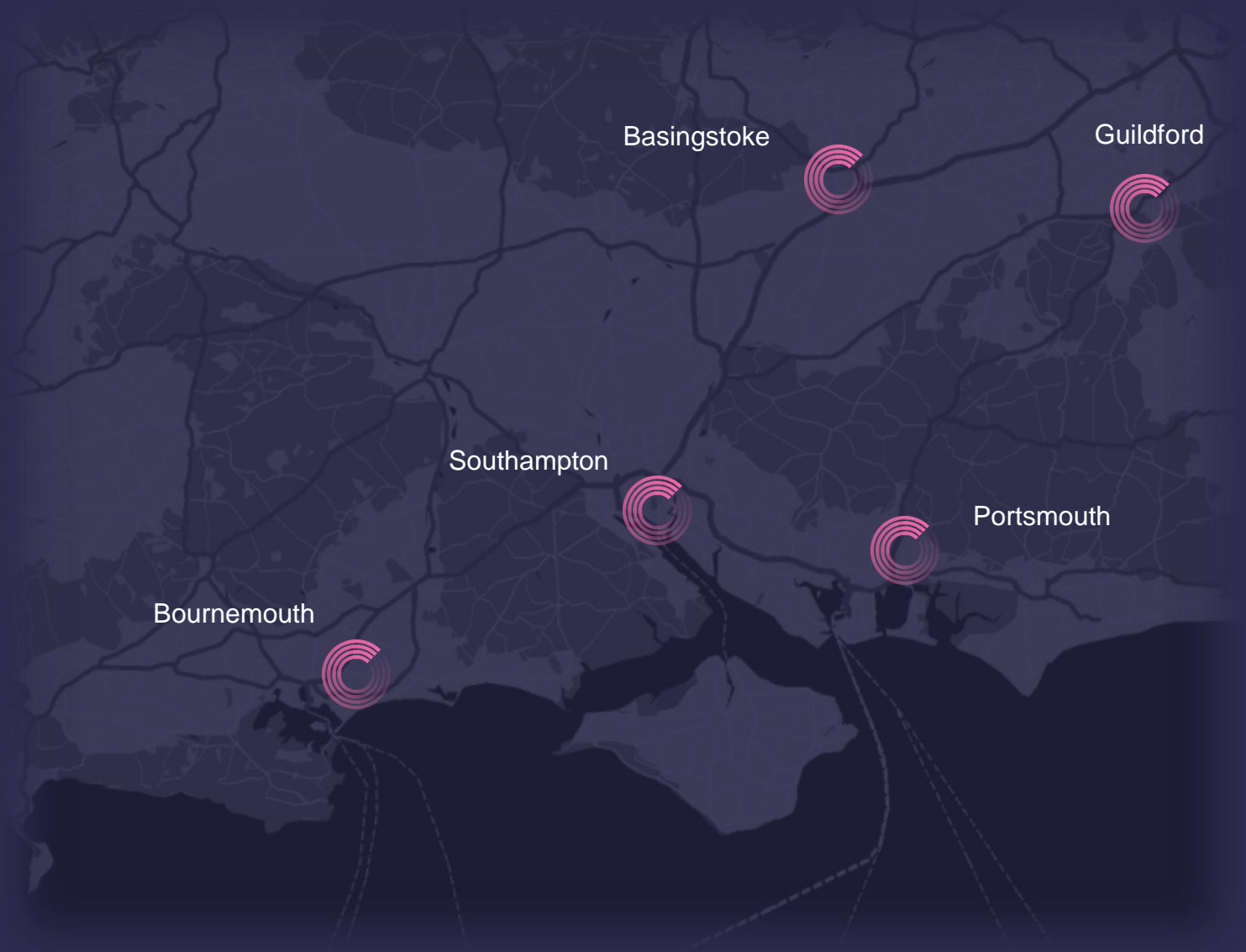


5 "Remuneration constraints have prevented my firm from hiring or retaining key talent"



6 "I believe regulatory changes have reduced the attractiveness of making Partner in Accountancy firms"





Southampton

023 8063 8046

Meridians House
7 Ocean Way
Ocean Village
Southampton
Hampshire
SO14 3TJ

Portsmouth

023 9248 0524

Building 6000
Langstone
Technology Park
2B Langstone Road
Havant
Hampshire
PO9 1SA

Bournemouth

01202 312 222

Ground Floor
Ocean 80
80 Holdenhurst Rd
Bournemouth
Dorset
BH8 8AL

Basingstoke

01256 333 322

Arena Business
Centre
The Square
Basingview
Basingstoke
Hampshire
RG21 4EB

Guildford

01483 651545

Regus
Building 2
Guildford Business
Park Rd
Guildford
Surrey
GU2 8XG