

This booklet contains **forensic facts** and financial information for 2006/07, to help you assess quantum. We hope you find it a powerful tool...

Grant Thornton 



...to help calculate damages in cases of personal injury, medical negligence and commercial claims amongst other areas. We also look at ways value can be realised from business assets in matrimonial cases.

It is intended to provide general information only and is not a comprehensive or complete statement of the information and issues relating to the calculation of damages. It should not be used as a substitute for advice in particular cases.

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1: Bank base rates

Date of change	Rate	Date of change	Rate
18 May 1988	7.50%	6 June 1996	5.75%
3 June 1988	8.00%	30 October 1996	6.00%
6 June 1988	8.50%	6 May 1997	6.25%
22 June 1988	9.00%	6 June 1997	6.50%
28 June 1988	9.50%	10 July 1997	6.75%
4 July 1988	10.00%	7 August 1997	7.00%
18 July 1988	10.50%	6 November 1997	7.25%
8 August 1988	11.00%	4 June 1998	7.50%
25 August 1988	12.00%	8 October 1998	7.25%
25 November 1988	13.00%	5 November 1998	6.75%
24 May 1989	14.00%	10 December 1998	6.25%
5 October 1989	15.00%	7 January 1999	6.00%
8 October 1990	14.00%	4 February 1999	5.50%
13 February 1991	13.50%	8 April 1999	5.25%
27 February 1991	13.00%	10 June 1999	5.00%
22 March 1991	12.50%	8 September 1999	5.25%
12 April 1991	12.00%	4 November 1999	5.50%
24 May 1991	11.50%	13 January 2000	5.75%
12 July 1991	11.00%	10 February 2000	6.00%
4 September 1991	10.50%	8 February 2001	5.75%
5 May 1992	10.00%	5 April 2001	5.50%
16 September 1992	12.00%	10 May 2001	5.25%
18 September 1992	10.00%	2 August 2001	5.00%
22 September 1992	9.00%	18 September 2001	4.75%
16 October 1992	8.00%	4 October 2001	4.50%
13 November 1992	7.00%	8 November 2001	4.00%
26 January 1993	6.00%	6 February 2003	3.75%
23 November 1993	5.50%	10 July 2003	3.50%
8 February 1994	5.25%	6 November 2003	3.75%
12 September 1994	5.75%	5 February 2004	4.00%
7 December 1994	6.25%	6 May 2004	4.25%
2 February 1995	6.75%	10 June 2004	4.50%
13 December 1995	6.50%	5 August 2004	4.75%
18 January 1996	6.25%	4 August 2005	4.50%
8 March 1996	6.00%	3 August 2006	4.75%

Source: Barclays Bank, courtesy of Moneyfacts Group.

2: Retail prices index

	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
1988	103.3	103.7	104.1	105.8	106.2	106.6	106.7	107.9	108.4	109.5	110.0	110.3
1989	111.0	111.8	112.3	114.3	115.0	115.4	115.5	115.8	116.6	117.5	118.5	118.8
1990	119.5	120.2	121.4	125.1	126.2	126.7	126.8	128.1	129.3	130.3	130.0	129.9
1991	130.2	130.9	131.4	133.1	133.5	134.1	133.8	134.1	134.6	135.1	135.6	135.7
1992	135.6	136.3	136.7	138.8	139.3	139.3	138.8	138.9	139.4	139.9	139.7	139.2
1993	137.9	138.8	139.3	140.6	141.1	141.0	140.7	141.3	141.9	141.8	141.6	141.9
1994	141.3	142.1	142.5	144.2	144.7	144.7	144.0	144.7	145.0	145.2	145.3	146.0
1995	146.0	146.9	147.5	149.0	149.6	149.8	149.1	149.9	150.6	149.8	149.8	150.7
1996	150.2	150.9	151.5	152.6	152.9	153.0	152.4	153.1	153.8	153.8	153.9	154.4
1997	154.4	155.0	155.4	156.3	156.9	157.5	157.5	158.5	159.3	159.5	159.6	160.0
1998	159.5	160.3	160.8	162.6	163.5	163.4	163.0	163.7	164.4	164.5	164.4	164.4
1999	163.4	163.7	164.1	165.2	165.6	165.6	165.1	165.5	166.2	166.5	166.7	167.3
2000	166.6	167.5	168.4	170.1	170.7	171.1	170.5	170.5	171.7	171.6	172.1	172.2
2001	171.1	172.0	172.2	173.1	174.2	174.4	173.3	174.0	174.6	174.3	173.6	173.4
2002	173.3	173.8	174.5	175.7	176.2	176.2	175.9	176.4	177.6	177.9	178.2	178.5
2003	178.4	179.3	179.9	181.2	181.5	181.3	181.3	181.6	182.5	182.6	182.7	183.5
2004	183.1	183.8	184.6	185.7	186.5	186.8	186.8	187.4	188.1	188.6	189.0	189.9
2005	188.9	189.6	190.5	191.6	192.0	192.2	192.2	192.6	193.1	193.3	193.6	194.1
2006	193.4	194.2	195.0	196.5	197.7	198.5	198.5					

January 1987 = 100.

Source : ONS.

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3: Annual inflation

	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
1988	3.3%	3.3%	3.5%	3.9%	4.2%	4.6%	4.8%	5.7%	5.9%	6.4%	6.4%	6.8%
1989	7.5%	7.8%	7.9%	8.0%	8.3%	8.3%	8.2%	7.3%	7.6%	7.3%	7.7%	7.7%
1990	7.7%	7.5%	8.1%	9.4%	9.7%	9.8%	9.8%	10.6%	10.9%	10.9%	9.7%	9.3%
1991	9.0%	8.9%	8.2%	6.4%	5.8%	5.8%	5.5%	4.7%	4.1%	3.7%	4.3%	4.5%
1992	4.1%	4.1%	4.0%	4.3%	4.3%	3.9%	3.7%	3.6%	3.6%	3.6%	3.0%	2.6%
1993	1.7%	1.8%	1.9%	1.3%	1.3%	1.2%	1.4%	1.7%	1.8%	1.4%	1.4%	1.9%
1994	2.5%	2.4%	2.3%	2.6%	2.6%	2.6%	2.3%	2.4%	2.2%	2.4%	2.6%	2.9%
1995	3.3%	3.4%	3.5%	3.3%	3.4%	3.5%	3.5%	3.6%	3.9%	3.2%	3.1%	3.2%
1996	2.9%	2.7%	2.7%	2.4%	2.2%	2.1%	2.2%	2.1%	2.1%	2.7%	2.7%	2.5%
1997	2.8%	2.7%	2.6%	2.4%	2.6%	2.9%	3.3%	3.5%	3.6%	3.7%	3.7%	3.6%
1998	3.3%	3.4%	3.5%	4.0%	4.2%	3.7%	3.5%	3.3%	3.2%	3.1%	3.0%	2.8%
1999	2.4%	2.1%	2.1%	1.6%	1.3%	1.3%	1.3%	1.1%	1.1%	1.2%	1.4%	1.8%
2000	2.0%	2.3%	2.6%	3.0%	3.1%	3.3%	3.3%	3.0%	3.3%	3.1%	3.2%	2.9%
2001	2.7%	2.7%	2.3%	1.8%	2.1%	1.9%	1.6%	2.1%	1.7%	1.6%	0.9%	0.7%
2002	1.3%	1.0%	1.3%	1.5%	1.1%	1.0%	1.5%	1.4%	1.7%	2.1%	2.6%	2.9%
2003	2.9%	3.2%	3.1%	3.1%	3.0%	2.9%	3.1%	2.9%	2.8%	2.6%	2.5%	2.8%
2004	2.6%	2.5%	2.6%	2.5%	2.8%	3.0%	3.0%	3.2%	3.1%	3.3%	3.4%	3.5%
2005	3.2%	3.2%	3.2%	3.2%	2.9%	2.9%	2.9%	2.8%	2.7%	2.5%	2.4%	2.2%
2006	2.4%	2.4%	2.4%	2.6%	3.0%	3.3%	3.3%					

Source: ONS.

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4: Corporation tax

	Years to 31 March		
	2007	2006	2005
Rate	30%	30%	30%
Small companies rate*	19%	19%	19%
– profits up to	£300,000	£300,000	£300,000
– profits above	–	£50,000	£50,000
Company starting rate*#	–	0%	0%
– profits up to	–	£10,000	£10,000
Marginal band small companies rate			
– lower limit	£300,000	£300,000	£300,000
– upper limit	£1,500,000	£1,500,000	£1,500,000
– effective rate	32.75%	32.75%	32.75%
Marginal relief fraction	11/400	11/400	11/400
Marginal band company starting rate			
– lower limit	–	£10,000	£10,000
– upper limit	–	£50,000	£50,000
– effective rate	–	23.75%	23.75%
Marginal relief fraction	–	19/400	19/400

* Not available to close investment holding companies.

For profits distributed to non-corporate entities after 31 March 2004 a minimum rate of 19% applies.

5: Income tax

	2006/07	2005/06	2004/05
	£	£	£
Personal allowances**			
Under 65	5,035	4,895	4,745
Age 65-74	7,280	7,090	6,830
Age 75 & over	7,420	7,220	6,950

Married couples allowance**

Elder spouse under 65*	Nil	Nil	Nil
Elder spouse aged 65-74*#	6,065	5,905	5,725
Elder spouse aged 75 & over*#	6,135	5,975	5,795

* Relief restricted to 10%.

Applies only where one party was born before 6 April 1935.

** Subject to rules on the abatement of the relief for higher earners.

Tax rates

	Band	Rate	Tax on band	Cumulative
Taxable income	£	%	£	£
2006/07				
0-2,150	2,150	10	215	215
2,151-33,300	31,150	22	6,853	7,068
Over 33,300	-	40	-	-
2005/06				
0-2,090	2,090	10	209	209
2,091-32,400	30,310	22	6,668	6,877
Over 32,400	-	40	-	-
2004/05				
0-2,020	2,020	10	202	202
2,021-31,400	29,380	22	6,464	6,666
Over 31,400	-	40	-	-

6: National Insurance contributions

Class 1 employed

Earnings per week	Not contracted out		Contracted out*	
	Employee	Employer	Employee	Employer
	%	%	%	%

2006/07

£0-£97.00	Nil	Nil	Nil	Nil
£97.01-£645.00	11%	12.8%	9.4%	9.3%
Over £645.00	1%	12.8%	1%	12.8%

2005/06

£0-£94.00	Nil	Nil	Nil	Nil
£94.01-£630.00	11%	12.8%	9.4%	9.3%
Over £630.00	1%	12.8%	1%	12.8%

* Different contracted out reductions apply in respect of contracted out money purchase schemes.

Class 2

Self employed £2.10 per week on earnings over £4,465 per annum (£2.10 per week on earnings over £4,345 per annum 2005/06).

Class 3

Voluntary £7.55 per week (£7.35 per week in 2005/06).

Class 4

Self-employed 8% of profits between £5,035 and £33,540, 1% of profits above £33,540 (2005/06 8% between £4,895 and £32,760, 1% over £32,760).

Class 1A

Employers NIC of 12.8% (12.8% 2005/06) applies to most Income Tax benefits.

7: Personal pension and retirement annuity plans

Age on 6 April 2006	Maximum % of net relevant earnings*	
	PPP** #	RAP~
	%	%
35 or less	17.5	17.5
36-45	20.0	17.5
46-50	25.0	17.5
51-55	30.0	20.0
56-60	35.0	22.5
61-74	40.0	27.5

* May include up to 10% for life cover for contracts post 5 April 2001 (5% for contracts pre 6 April 2001).

** Earnings limit £105,600 (£102,000 2004/05).

For 2005/06 the maximum contribution for those without earnings is £3,600 (£3,600 2004/05).

~ Life cover restricted to a maximum of 5% of net relevant earnings.

8: Average earnings index (all employees)

	2006	2005	2004	2003	2002	2001	2000	1999	1998
January	127.2	123.3	118.2	109.9	106.4	103.4	99.0	93.0	89.0
February	131.6	124.9	118.1	113.8	110.8	107.7	100.8	95.4	90.8
March	133.2	127.5	122.2	116.8	111.6	108.4	103.9	98.5	93.8
April	124.1	119.9	115.0	110.0	107.2	103.3	98.5	94.4	91.0
May	124.5	119.2	114.8	110.0	106.5	102.7	98.4	94.7	91.0
June	126.5*	120.4	116.1	111.2	107.8	104.0	99.2	95.7	90.8
July		120.5	115.4	111.8	107.6	103.7	99.4	95.9	92.0
August		119.0	114.8	110.2	106.3	102.8	98.5	94.5	90.2
September		118.8	114.9	110.4	106.3	102.6	98.3	94.5	90.5
October		119.1	115.7	110.9	107.3	103.0	98.7	95.0	90.4
November		119.9	116.2	111.2	108.1	103.4	99.7	95.8	91.3
December		124.6	119.5	114.7	111.3	107.8	105.6	100.4	94.5
Year average		121.4	116.7	111.7	108.1	104.4	100	95.7	91.3
% increase		4.0%	4.5%	3.3%	3.5%	4.4%	4.5%	4.8%	N/A

Index rebased to 2000 = 100.

* Provisional.

"Average Earnings Index" National Statistics © Crown Copyright 2006.

9: Taxation on vehicle benefits

Company cars

Annual benefit (each car) is based on list price of car and applicable carbon dioxide emissions in grams per kilometre, maximum price £80,000.

2006/07

	Annual benefit: Percentage of list price in most cases between 15% and 35%
Emissions lower threshold	140g/km
Emissions not exceeding lower threshold	15%
Increase for each 5g/km above lower threshold	1%
Supplement for diesel cars	3%
Maximum percentage	35%

2005/06

	Annual benefit: Percentage of list price in most cases between 15% and 35%
Emissions lower threshold	140g/km
Emissions not exceeding lower threshold	15%
Increase for each 5g/km above lower threshold	1%
Supplement for diesel cars	3%
Maximum percentage	35%

Provision of fuel for company cars

2006/07, 2005/06 and 2004/05

£14,400 x applicable carbon dioxide emissions figure for car (g/km)

10: AA Technical services motoring costs

Petrol cars (new purchase price £10,000 to £13,000)

	April 2006	April 2005	April 2004
Standing charges (£ per annum)			
Road tax	125	150	138
Insurance	457	426	356
Cost of capital	375	392	358
Depreciation (based on 10,000 miles pa)	1,611	1,674	1,570
Subscription	40	40	41
Total	2,608	2,682	2,463

Running costs per mile (in pence)

Petrol	10.09	9.54	9.07
Tyres	1.20	0.98	0.95
Servicing	2.88	2.83	2.74
Repairs and replacements	1.46	2.09	2.03
Parking and tolls	1.80	1.80	1.80
Total	17.43	17.24	16.59

Diesel cars (new purchase price £10,000 to £13,000)

	April 2006	April 2005	April 2004
Standing charges (£ per annum)			
Road tax	110	135	165
Insurance	457	426	356
Cost of capital	358	394	345
Depreciation (based on 10,000 miles pa)	1,568	1,680	1,647
Subscription	40	40	41
Total	2,533	2,675	2,554

Running costs per mile (in pence)

Diesel	7.85	8.19	8.04
Tyres	1.20	0.95	0.92
Servicing	2.88	2.86	2.77
Repairs and replacements	1.46	2.15	2.08
Parking and tolls	1.80	1.80	1.80
Total	15.19	15.95	15.61

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11: Interest table at 2.5%

No of years	Present value of £1	Present value of £1 per annum
1	0.975	0.975
2	0.952	1.927
3	0.929	2.856
4	0.906	3.762
5	0.884	4.646
6	0.862	5.508
7	0.841	6.349
8	0.821	7.170
9	0.801	7.971
10	0.781	8.752
11	0.762	9.514
12	0.744	10.258
13	0.725	10.983
14	0.708	11.691
15	0.690	12.381
16	0.674	13.055
17	0.657	13.712
18	0.641	14.353
19	0.626	14.979
20	0.610	15.589
25	0.539	18.424
30	0.477	20.930
35	0.421	23.145
40	0.372	25.103
45	0.329	26.833
50	0.291	28.362
55	0.257	29.714
60	0.227	30.909

Source: $1 \div (1.025)^n$ where n is the number of years.

12: Exchange rates

	£:\$	£:¥	£:€	€:£
31 May 03	1.6393	0.6100	1.3933	0.7177
30 June 03	1.6529	0.6050	1.4371	0.6959
31 July 03	1.6090	0.6215	1.4326	0.6980
31 August 03	1.5773	0.6340	1.4478	0.6965
30 September 03	1.6620	0.6017	1.4266	0.7010
31 October 03	1.6956	0.5898	1.4606	0.6847
30 November 03	1.7209	0.5811	1.4394	0.6948
31 December 03	1.7842	0.5605	1.4164	0.7060
31 January 04	1.8215	0.5490	1.4628	0.6836
29 February 04	1.8680	0.5353	1.5027	0.6655
31 March 04	1.8400	0.5435	1.4969	0.6680
30 April 04	1.7744	0.5636	1.4818	0.6749
31 May 04	1.8359	0.5447	1.5036	0.6651
30 June 04	1.8126	0.5517	1.4883	0.6719
31 July 04	1.8183	0.5500	1.5112	0.6617
31 August 04	1.8031	0.5546	1.4800	0.6757
30 September 04	1.8090	0.5528	1.4569	0.6864
31 October 04	1.8323	0.5458	1.4381	0.6954
30 November 04	1.9073	0.5243	1.4385	0.6952
31 December 04	1.9160	0.5219	1.4153	0.7066
31 January 05	1.8850	0.5305	1.4446	0.6923
28 February 05	1.9249	0.5195	1.4501	0.6896
31 March 05	1.8888	0.5294	1.4564	0.6866
30 April 05	1.9122	0.5229	1.4801	0.6756
31 May 05	1.8231	0.5485	1.4763	0.6774
30 June 05	1.7930	0.5577	1.4821	0.6747
31 July 05	1.7593	0.5684	1.4505	0.6894
31 August 05	1.8012	0.5552	1.4608	0.6845
30 September 05	1.7696	0.5651	1.4676	0.6814
31 October 05	1.7689	0.5653	1.4747	0.6781
30 November 05	1.7321	0.5773	1.4691	0.6807
31 December 05	1.7188	0.5818	1.4514	0.6890
31 January 06	1.7820	0.5612	1.4657	0.6823
28 February 06	1.7539	0.5702	1.4708	0.6799
31 March 06	1.7393	0.5749	1.4328	0.6979
30 April 06	1.8220	0.5488	1.4433	0.6929
31 May 06	1.8732	0.5338	1.4597	0.6851
30 June 06	1.8491	0.5408	1.4470	0.6911
31 July 06	1.8685	0.5352	1.4639	0.6831
31 August 06	1.9024	0.5257	1.4871	0.6725

Copyright : Tiago Stock Consulting.

13: Special investment account rate

	%
1 January 1980	15.00
1 January 1981	12.50
1 December 1981	15.00
1 March 1982	14.00
1 July 1982	13.00
1 April 1983	12.50
1 April 1984	12.00
1 August 1986	11.50
1 January 1987	12.25
1 April 1987	11.75
1 November 1987	11.25
1 December 1987	11.00
1 May 1988	9.50
1 August 1988	11.00
1 November 1988	12.25
1 January 1989	13.00
1 November 1989	14.25
1 April 1991	12.00
1 October 1991	10.25
1 February 1993	8.00
1 August 1999	7.00
1 February 2002	6.00

Interest on personal injury cases:

Future losses	– none.
Special damages	– for simplification often calculated as half special rate payable from date of accident to date of judgement.

14: Court of Protection charges

	Fee
Commencement fee	£250
Annual administration fee – where the Court makes a short order	£200
Annual administration fee – where the Court appoints a Receiver	£250
Appointment fee	£330
Account fee	£105
Transaction fees	
For the settlement of gift of property under section 96(1)(d) of the Mental Health Act 1983.	£100 (for transactions with a value of up to £10,000)
For the carrying out of contract under section 96(1)(h) of the Mental Health Act 1983.	£360 (for transactions with a value over £10,000)
Under to section 1(3) of the Variation of Trusts Act 1958.	£500 (payable on the Court fixing a date for an attended hearing to consider the application)
For vesting stock in a curator outside England and Wales under section 100 of the Mental Health Act 1983.	£60
For the exercise of powers pursuant to section 96(1)(k) of the Mental Health Act 1983.	£135
Pursuant to section 54 of the Trustee Act 1925 (concurrent jurisdiction with High Court over Trusts).	£135
For authorisation of person to act as trustee pursuant to section 20 of the Trusts of Land and Appointment of Trustees Act 1996.	£135
Appointing of trustee pursuant to section 36(9) of the Trustee Act 1925.	£135
For the execution of a Will pursuant to section 96(1)(e) of the Mental Health Act 1983.	£560
For the sale of land under section 96(1)(b) of the Mental Health Act 1983.	£200
For the purchase of land under section 96(1)(b) of the Mental Health Act 1983.	£250
On an application under section 96(1)(a) or (b) of the Mental Health Act 1983 authorising managing and letting property.	£175
On making an application for the appointment of a new Receiver.	£210
On approval of an estate account where the client has an absolute interest or life interest.	£105

Charges applicable from 1 April 2006.

15: Matrimonial facts

Illustrative examples of tax consequences of realising value from business interests*

To fund a financial settlement on divorce it may be necessary to look to the business interests of the parties and whether value may be realised from these. There are various conditions and implications that need to be met and/or considered, not least of all the tax consequences.

This diagram sets out examples of how value may be realised and the possible tax consequences of doing so. It assumes that the commercial implications of the actions have been fully considered and that due consideration has been given to the company's Articles of Association, including whether the individual concerned has the power and/or authority to initiate these actions.

Shareholder

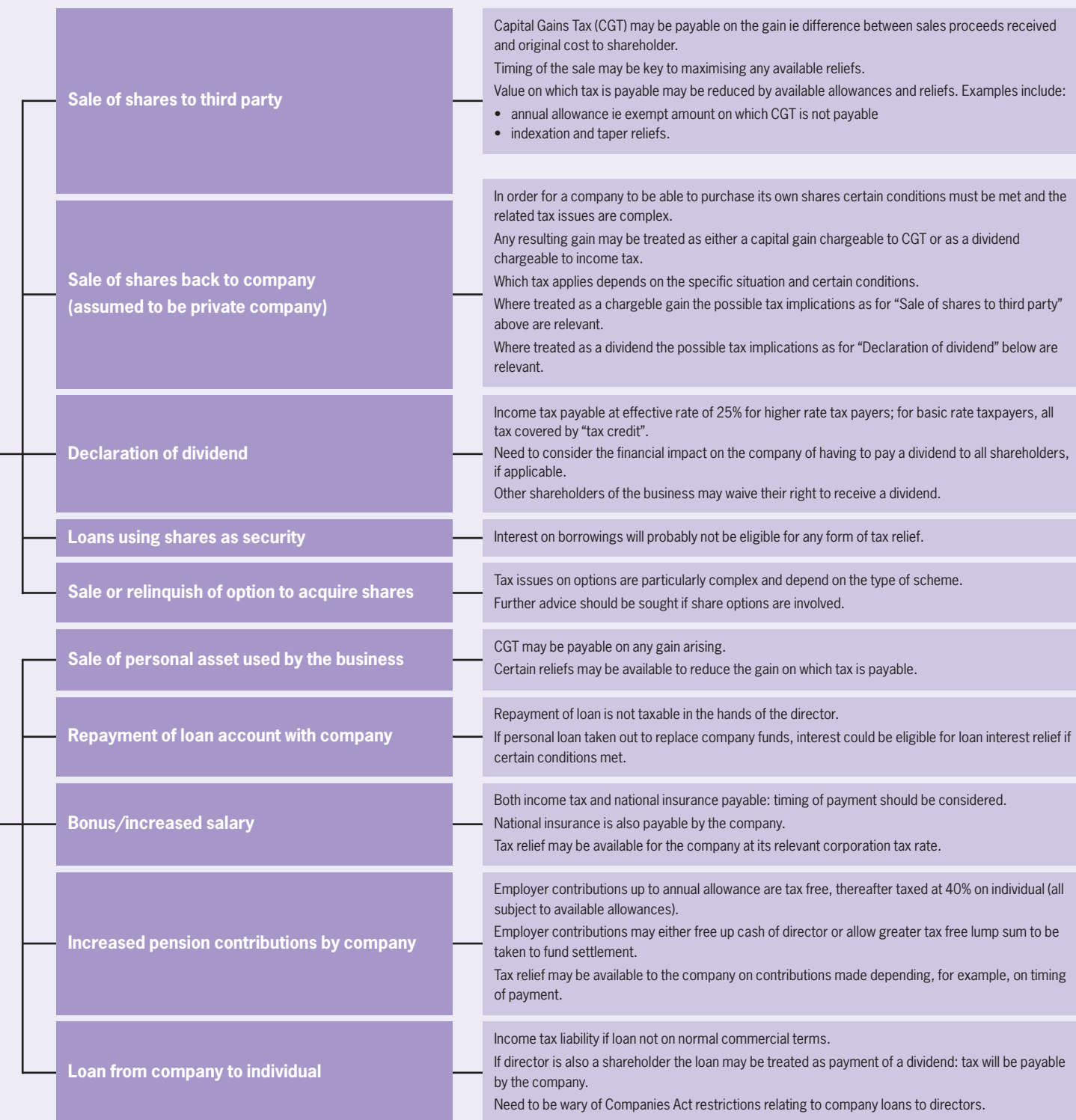
Director (could also apply to shareholder)

* The tax consequences set out in this document are illustrative examples only and are not intended to be exhaustive. This document is for general guidance only – its content does not constitute advice and should not be relied upon as such.

The ability to and implications of raising funds needs to be carefully considered in light of the particular circumstances of the individual and company involved.

The consequences of raising funds, including the tax consequences, can be complex and need to be carefully considered and analysed in light of the particular circumstances of the individual and company involved.

This document is not intended to be exhaustive. You should seek specific advice about your specific circumstances.





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A: Sources of forensic services financial information

- 1 Bank base rates from 18 May 1988 – Barclays Bank – Courtesy of Money&facts Group
- 2 Retail prices index – Controller of HMSO
- 3 Annual inflation (%) – Controller of HMSO
- 4 Corporation tax – Grant Thornton's Tax Facts
- 5 Income tax – Grant Thornton's Tax Facts
- 6 National Insurance contributions – Grant Thornton's Tax Facts
- 7 Personal pension and retirement annuity plans – Grant Thornton's Tax Facts
- 8 Average earnings index (all employees) – Controller of HMSO
- 9 Taxation on vehicle benefits – Grant Thornton's Tax Facts
- 10 AA Technical services motoring costs – AA Technical services
- 11 Interest table at 2.5% – $1 \div (1.025)^n$
- 12 Exchange rates – Tiago Stock Consulting
- 13 Special investment account rate – Public information
- 14 Court of Protection charges – Public Guardianship Office

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