



Grant Thornton

This booklet contains forensic facts and financial information for 2011/12 to help you assess quantum. We hope you find it a powerful tool ...



... that will help you to calculate damages in cases of personal injury, clinical negligence and commercial claims, among other areas.

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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The information in this booklet is that which applied at 28 April 2011. Every care has been taken in preparing this booklet but no responsibility can be accepted by Grant Thornton UK LLP for any loss occasioned to any person acting or refraining from acting on the basis of information contained in this booklet.

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1: Our Personal Injury and Clinical Negligence Experts

Our Forensic and Investigation Services team has over 100 Forensic specialists, and includes a dedicated Personal Injury and Clinical Negligence team, which has over 200 years' combined specialist experience. Our team accepts instructions from solicitors, insurance companies and Government agencies, and acts on behalf of claimants, defendants or as single joint appointments.

Our team offers expert and advisor services in relation to:

- loss of earnings/loss of benefits claims for employees
- loss of earnings of self employed individuals
- business profits, but for the accident
- pension losses
- dependency and lost years' claims
- indexation and periodical payments

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2: Bank base rates

Date of change	Rate	Date of change	Rate
4 July 1988	10.00%	10 December 1998	6.25%
18 July 1988	10.50%	7 January 1999	6.00%
8 August 1988	11.00%	4 February 1999	5.50%
25 August 1988	12.00%	8 April 1999	5.25%
25 November 1988	13.00%	10 June 1999	5.00%
24 May 1989	14.00%	8 September 1999	5.25%
5 October 1989	15.00%	4 November 1999	5.50%
8 October 1990	14.00%	13 January 2000	5.75%
13 February 1991	13.50%	10 February 2000	6.00%
27 February 1991	13.00%	8 February 2001	5.75%
22 March 1991	12.50%	5 April 2001	5.50%
12 April 1991	12.00%	10 May 2001	5.25%
24 May 1991	11.50%	2 August 2001	5.00%
12 July 1991	11.00%	18 September 2001	4.75%
4 September 1991	10.50%	4 October 2001	4.50%
5 May 1992	10.00%	8 November 2001	4.00%
16 September 1992	12.00%	6 February 2003	3.75%
18 September 1992	10.00%	10 July 2003	3.50%
22 September 1992	9.00%	6 November 2003	3.75%
16 October 1992	8.00%	5 February 2004	4.00%
13 November 1992	7.00%	6 May 2004	4.25%
26 January 1993	6.00%	10 June 2004	4.50%
23 November 1993	5.50%	5 August 2004	4.75%
8 February 1994	5.25%	4 August 2005	4.50%
12 September 1994	5.75%	3 August 2006	4.75%
7 December 1994	6.25%	9 November 2006	5.00%
2 February 1995	6.75%	11 January 2007	5.25%
13 December 1995	6.50%	10 May 2007	5.50%
18 January 1996	6.25%	5 July 2007	5.75%
8 March 1996	6.00%	6 December 2007	5.50%
6 June 1996	5.75%	7 February 2008	5.25%
30 October 1996	6.00%	10 April 2008	5.00%
6 May 1997	6.25%	9 October 2008	4.50%
6 June 1997	6.50%	7 November 2008	3.00%
10 July 1997	6.75%	5 December 2008	2.00%
7 August 1997	7.00%	9 January 2009	1.50%
6 November 1997	7.25%	6 February 2009	1.00%
4 June 1998	7.50%	6 March 2009	0.50%
8 October 1998	7.25%		
5 November 1998	6.75%		

Source: Barclays Bank, courtesy of Moneyfacts Group.

3: 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	199.2	200.1	200.4	201.1	202.7
2007	201.6	203.1	204.4	205.4	206.2	207.3	206.1	207.3	208.0	208.9	209.7	210.9
2008	209.8	211.4	212.1	214.0	215.1	216.8	216.5	217.2	218.4	217.7	216.0	212.9
2009	210.1	211.4	211.3	211.5	212.8	213.4	213.4	214.4	215.3	216.0	216.6	218.0
2010	217.9	219.2	220.7	222.8	223.6	224.1	223.6	224.5	225.3	225.8	226.8	228.4
2011	229.0	231.3	232.5									

January 1987 = 100.

Source: ONS.

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4: 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%	3.4%	3.6%	3.7%	3.9%	4.4%
2007	4.2%	4.6%	4.8%	4.5%	4.3%	4.4%	3.8%	4.1%	3.9%	4.2%	4.3%	4.0%
2008	4.1%	4.1%	3.8%	4.2%	4.3%	4.6%	5.0%	4.8%	5.0%	4.2%	3.0%	0.9%
2009	0.1%	-	-0.4%	-1.2%	-1.1%	-1.6%	-1.4%	-1.3%	-1.4%	-0.8%	0.3%	2.4%
2010	3.7%	3.7%	4.4%	5.3%	5.1%	5.0%	4.8%	4.7%	4.6%	4.5%	4.7%	4.8%
2011	5.1%	5.5%	5.3%									

Source: ONS.

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5: Corporation tax

	Years to 31 March			
	2012	2011	2010	2009
Full rate	26%	28%	28%	28%
Small profit rate*	20%	21%	21%	21%
- upper limit#	£300,000	£300,000	£300,000	£300,000
Marginal relief band				
- lower limit#	£300,000	£300,000	£300,000	£300,000
- upper limit#	£1,500,000	£1,500,000	£1,500,000	£1,500,000
- marginal rate	27.50%	29.75%	29.75%	29.75%
Marginal relief fraction	3/200	7/400	7/400	7/400

* Not available to close investment holding companies.

Profit limits reduced for a company in a group or with associated companies.

6: Value added tax

Rates

Standard *	20.0%	Reduced	5%	Zero	0.0%
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Annual Thresholds

	From 1 April 2011	From 1 May 2010
Registration	£73,000	£70,000
De-registration	£71,000	£68,000
Cash accounting scheme	£1,350,000	£1,350,000
Annual accounting scheme	£1,359,000	£1,359,000
Flat rate schemes #	£150,000	£150,000

* 17.5% for transactions between 1 January 2010 and 3 January 2011

Separate scheme available for farmers (no turnover limit)

7: Income tax

	2011/12	2010/11	2009/10	2008/09
	£	£	£	£
Personal allowances**				
Under 65	7,475	6,475	6,475	6,035
Age 65-74	9,940	9,490	9,490	9,030
Age 75 & over	10,090	9,640	9,640	9,180
Married couples allowance**				
Elder spouse under 65*	Nil	Nil	Nil	Nil
Elder spouse aged 65-74*#	Nil	Nil	Nil	6,535
Elder spouse aged 75 & over*#	7,295	6,965	6,965	6,625

* 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

Taxable income	Band	Rate	Tax on band	Cumulative
	£	%	£	£
2011/12				
1 - 35,000	35,000	20	7,000	7,000
35,001 -150,000	115,00	40	46,000	53,000
Over 150,000	-	50	-	-
2010/11				
1 - 37,400	37,400	20	7,480	7,480
37,401 -150,000	112,600	40	45,040	52,520
Over 150,000	-	50	-	-
2009/10				
1 - 37,400	37,400	20	7,480	7,480
Over 37,400	-	40	-	-
2008/09				
1 - 34,800	34,800	20	6,960	6,960
Over 34,800	-	40	-	-

-

8: National Insurance contributions

Class 1 employed

Earnings per week %	Not contracted out		Contracted out*	
	Employee %	Employer	Employee %	Employer
2011/12				
£0-£136.00	Nil	Nil	Nil	Nil
£136.01-£139.00	Nil	13.8%	Nil	10.1%
£139.01-£770.00	12.0%	13.8%	10.4%	10.1%
£770.01-£817.00	12.0%	13.8%	12.0%	13.8%
Over £817.00	2.0%	13.8%	2.0%	13.8%
2010/11				
£0-£110.00	Nil	Nil	Nil	Nil
£110.01-£770.00	11.0%	12.8%	9.4%	9.1%
£770.01-£844.00	11.0%	12.8%	11.0%	12.8%
Over £844.00	1.0%	12.8%	1.0%	12.8%
2009/10				
£0-£110.00	Nil	Nil	Nil	Nil
£110.01-£770.00	11.0%	12.8%	9.4%	9.1%
£770.01-£844.00	11.0%	12.8%	11.0%	12.8%
Over £844.00	1.0%	12.8%	1.0%	12.8%
2008/09				
£0-£105.00	Nil	Nil	Nil	Nil
£105.01-£770.00	11.0%	12.8%	9.4%	9.1%
Over £770.00	1.0%	12.8%	1.0%	12.8%

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

Class 2

Self employed £2.50 per week on earnings over £5,315 per annum
(£2.40 per week on earnings over £5,075 per annum 2010/11)

Class 3

Voluntary £12.60 per week (£12.05 per week in 2010/11)

Class 4

Self-employed 9% of profits between £7,225 and £42,475, 2% of profits above £42,475 (8% between £5,715 and £43,875, 1% over £43,875 2010/11).

Class 1A

Employers NIC of 13.8% (12.8% 2010/11) applies to most Income Tax benefits.

9: Registered pension schemes

Tax year	Annual allowance*		Lifetime allowance**	
2009/10	245,000		1,750,000	
2010/11	255,000		1,800,000	
2011/12	50,000	#	1,800,000	~

Thereafter reviewed every five years.

*Annual allowance

Personal contributions to all registered pension schemes

- Tax relief on the lower of 100% of annual earnings** or the annual allowance. Total of personal and employer contributions.

Carry forward facility available where annual contributions in previous three tax years were less than £50,000.

**Lifetime allowance

- Based on value of benefits taken at crystallisation.
- Scheme funds in excess of the lifetime allowance subject to a charge when benefits paid out:
 - 55% if excess funds are taken as cash
 - 25%, plus income tax at marginal rates, if taken as income.

Includes the value of contracted-out rights.

Defined benefits rights valued at £20 for every £1 pension.

Pensions in payment at 6 April 2006 valued at £25 for every £1 pension.

Pension fund withdrawal in payment at 6 April 2006 based on maximum income available at last review date valued at £25 for every £1 pension.

~ The lifetime limit will be reduced from £1.8 million to £1.5 million from 6 April 2012

Employer contributions

- Unlimited
- Contributions in excess of annual allowance charged to tax at 40% on the member.

Measurement

Measured against pension contributions

- defined as total contributions to money purchase plans, plus annual increase in defined benefit rights
- annual increase in defined benefit rights valued at £10 for every £1 pension
- includes additional voluntary contributions to money purchase schemes
- excludes contracted-out rebates
- excludes additional voluntary contributions to buy added years.
None in year all pension benefits are taken or in year of death.

* Total of personal and employer contributions.

If no earnings, £3,600 a year and for relief at source arrangements only.

10A: Average earnings index (all employees)

	2010	2009	2008	2007	2006	2005	2004	2003	2002
January	136.9	137.5	138.4	133.3	127.2	123.3	118.2	109.9	106.4
February	148.6	141.5	144.4	138.8	131.6	124.9	118.1	113.8	110.8
March	157.5	146.1	144.1	137.8	133.2	127.5	122.2	116.8	111.6
April	137.8	137.1	132.5	128.0	124.1	119.9	115.0	110.0	107.2
May	137.9	135.9	133.0	129.0	124.5	119.2	114.8	110.0	106.5
June	140.0	137.5	134.9	130.5	126.4	120.4	116.1	111.2	107.8
July	138.8	135.6	134.3	129.7	125.2	120.5	115.4	111.8	107.6
August		134.5	132.8	128.7	123.5	119.0	114.8	110.2	106.3
September		134.4	132.9	128.8	123.7	118.8	114.9	110.4	106.3
October		135.2	132.7	128.2	123.9	119.1	115.7	110.9	107.3
November		135.1	133.5	130.2	124.6	119.9	116.2	111.2	108.1
December		139.9	138.8	134.4	129.4	124.6	119.5	114.7	111.3
Year average		137.5	136.0	131.5	126.4	121.4	116.7	111.7	108.1
% increase		1.1%	3.4%	4.0%	4.1%	4.0%	4.5%	3.3%	3.5%

Index rebased to 2000 = 100.

"Average Earnings Index" National Statistics Crown Copyright 2011.

The Average Earnings Index has been replaced as the lead measure of short term changes in average earnings in Great Britain by the Average Weekly Earnings (AWE) statistic and the figure published for July 2010 is the last published figure in the series.

10B: Average weekly earnings index (all employees)

	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002
January P	144.9	140.5	139.6	142.1	137.1	129.0	124.6	119.2	110.5	108.0
February		151	143.6	152.3	145.6	135.3	126.8	119.4	115.1	112.6
March		156.6	146.9	148.6	141.8	135.5	127.6	122.4	117.9	112.7
April		138.9	138.4	136.1	129.9	124.7	119.8	114.9	110.5	107.8
May		139.1	137.6	136.4	130.9	125.1	119.7	114.8	109.9	106.8
June		140.4	138.9	137.4	132.9	127.5	120.9	116.0	111.1	108.4
July		139.2	136.8	136.3	132.1	126.4	120.8	115.4	111.3	108.2
August		138.5	135.7	135.2	131.1	124.8	120.4	115.0	110.3	106.6
September		139.5	136.3	135.1	131.4	124.6	120.1	114.9	110.5	106.6
October		138.8	136.0	135.1	130.4	125.1	120.0	115.5	110.9	106.9
November		139.1	136.2	135.2	132.1	125.6	120.6	115.5	111.0	107.4
December		142.4	140.6	139.7	136.3	131.8	124.6	119.4	114.5	110.3
Year average		142.0	138.9	139.1	134.3	128.0	122.2	116.9	112.0	108.5
% increase		2.2%	-0.1%	3.6%	4.9%	4.7%	4.5%	4.4%	3.2%	3.1%

P=Provisional

The figures above are from Table KA5Q - Whole economy - Not seasonally adjusted average weekly earnings - index figures including bonuses and arrears.

"Average Weekly Earnings" National Statistics Crown Copyright 2011.

11: 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.

2011/12	Annual benefit: Percentage of list price in most cases between 15% and 35%
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Emissions lower threshold	125g/km
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Emissions not exceeding lower threshold	15%
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Increase for each 5g/km above lower threshold	1%
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Supplement for diesel cars	3%
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Maximum percentage	35%
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2010/11	Annual benefit: Percentage of list price in most cases between 15% and 35%
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Emissions lower threshold	130g/km
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Emissions not exceeding lower threshold	15%
---	-----

Increase for each 5g/km above lower threshold	1%
---	----

Supplement for diesel cars	3%
----------------------------	----

Maximum percentage	35%
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2009/10	Annual benefit: Percentage of list price in most cases between 15% and 35%
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Emissions lower threshold	135g/km
---------------------------	---------

Emissions not exceeding lower threshold	15%
---	-----

Increase for each 5g/km above lower threshold	1%
---	----

Supplement for diesel cars	3%
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Maximum percentage	35%
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Provision of fuel for company cars 2011/12

£18,800 (£18,000 2010/11, £16,900 2009/10)

x applicable carbon dioxide emissions % figure for car (g/km)

12: AA Technical services motoring costs

Petrol cars

	April 2010	April 2009	April 2008
Purchase price of car when new	£12,000 to £16,000	£12,000 to £14,000	£10,000 to £13,000

Standing charges (£ per annum)

Road tax	180	120	145
Insurance	454	397	472
Cost of capital	501	179	578
Depreciation (based on 10,000 miles pa)	1866	1,937	1,636
Subscription	50	42	44
Total	3,051	2,675	2,875

Running costs per mile (in pence)

Petrol*	13.59	10.17	11.76
Tyres	0.82	0.79	0.68
Servicing	3.66	3.54	2.94
Repairs and replacements	2.10	2.03	1.75
Parking and tolls	1.80	1.80	1.80
Total	21.97	18.33	18.93

* 2010 petrol at 121.1 pence per litre

Diesel cars

	April 2010	April 2009	April 2008
Purchase price of car when new	£12,000 to £17,000	£12,000 to £16,000	£10,000 to £13,000

Standing charges (£ per annum)

Road tax	155	120	120
Insurance	454	397	472
Cost of capital	565	195	582
Depreciation (based on 10,000 miles pa)	2154	2,284	1,858
Subscription	50	42	44
Total	3,378	3,038	3,076

Running costs per mile (in pence)

Diesel	11.34	8.32	9.00
Tyres	0.83	0.80	0.68
Servicing	2.92	2.82	2.71
Repairs and replacements	2.38	2.30	1.83
Parking and tolls	1.80	1.80	1.80
Total	19.27	16.04	16.02

*2010 diesel at 122.3 pence per litre

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The 2011 figures will be published by The AA around July 2011 and can be found at www.theaa.com

13: 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

Note: $1 / (1.025)^n$ where n is the number of years.

14: Exchange rates

	£:\$	\$\$:£	£:€	€:£
31 March 2006	1.7393	0.5749	1.4328	0.6979
30 April 2006	1.8220	0.5488	1.4433	0.6929
31 May 2006	1.8732	0.5338	1.4597	0.6851
30 June 2006	1.8491	0.5408	1.4470	0.6911
31 July 2006	1.8685	0.5352	1.4639	0.6831
31 August 2006	1.9024	0.5257	1.4871	0.6725
30 September 2006	1.8716	0.5343	1.4752	0.6779
31 October 2006	1.9084	0.5240	1.4941	0.6693
30 November 2006	1.9693	0.5078	1.4850	0.6734
31 December 2006	1.9586	0.5106	1.4841	0.6738
31 January 2007	1.9611	0.5099	1.5088	0.6628
28 February 2007	1.9613	0.5099	1.4825	0.6746
31 March 2007	1.9685	0.5080	1.4719	0.6794
30 April 2007	2.0000	0.5000	1.4641	0.6830
31 May 2007	1.9797	0.5051	1.4716	0.6795
30 June 2007	2.0063	0.4984	1.4840	0.6739
31 July 2007	2.0364	0.4911	1.4852	0.6733
31 August 2007	2.0165	0.4959	1.4783	0.6765
30 September 2007	2.0436	0.4893	1.4362	0.6963
31 October 2007	2.0777	0.4813	1.4361	0.6963
30 November 2007	2.0567	0.4862	1.4003	0.7142
31 December 2007	1.9843	0.5040	1.3588	0.7359
31 January 2008	1.9895	0.5026	1.3405	0.7460
29 February 2008	1.9864	0.5034	1.3080	0.7645
31 March 2008	1.9855	0.5037	1.2563	0.7960
30 April 2008	1.9847	0.5039	1.2749	0.7844
31 May 2008	1.9793	0.5052	1.2720	0.7861
30 June 2008	1.9906	0.5024	1.2640	0.7911
31 July 2008	1.9806	0.5049	1.2705	0.7871
31 August 2008	1.8264	0.5475	1.2437	0.8040
30 September 2008	1.7804	0.5617	1.2644	0.7909
31 October 2008	1.6270	0.6146	1.2662	0.7898
30 November 2008	1.5348	0.6516	1.2091	0.8271
31 December 2008	1.4619	0.6840	1.0503	0.9521
31 January 2009	1.4274	0.7006	1.1138	0.8979
28 February 2009	1.4157	0.7063	1.1197	0.8931
31 March 2009	1.4297	0.6994	1.0743	0.9308
30 April 2009	1.4860	0.6730	1.1194	0.8934
31 May 2009	1.6383	0.6104	1.1521	0.8680
30 June 2009	1.6587	0.6029	1.1736	0.8521
31 July 2009	1.6524	0.6052	1.1688	0.8556
31 August 2009	1.6193	0.6175	1.1346	0.8814
30 September 2009	1.6104	0.6210	1.0998	0.9093
30 October 2009	1.6559	0.6039	1.1189	0.8937
30 November 2009	1.6481	0.6068	1.0970	0.9116
31 December 2009	1.6221	0.6165	1.1260	0.8881
29 January 2010	1.6117	0.6205	1.1540	0.8665
26 February 2010	1.5201	0.6578	1.1202	0.8927
31 March 2010	1.5148	0.6601	1.1239	0.8898
30 April 2010	1.5299	0.6536	1.1490	0.8703
31 May 2010	1.4502	0.6896	1.1784	0.8486
30 June 2010	1.5011	0.6662	1.2233	0.8174
30 July 2010	1.5604	0.6409	1.1978	0.8349
31 August 2010	1.5373	0.6505	1.2124	0.8248
30 September 2010	1.5871	0.6301	1.1629	0.8600
29 October 2010	1.5953	0.6268	1.1513	0.8686
30 November 2010	1.5517	0.6444	1.1938	0.8377
31 December 2010	1.5524	0.6442	1.1618	0.8608
31 January 2011	1.6040	0.6235	1.1695	0.8551
28 February 2011	1.6222	0.6165	1.1726	0.8528
31 March 2011	1.6077	0.6220	1.1316	0.8837

15: 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
1 February 2009	3.00
1 June 2009	1.50
1 July 2009	0.50

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.

16: Office of the Public Guardian and Court of Protection charges

From 1 October 2007, a new and simpler fee structure was introduced following changes introduced by the Mental Capacity Act 2005 which created the position of Public Guardian, supported by an Office of the Public Guardian.

Office of the Public Guardian fees	Fee
Enduring Power of Attorney (EPA) registration fee	£120
Lasting Power of Attorney (LPA) registration fee	
- Property and Affairs LPAs	£120
- Personal welfare LPAs	£120
Appointment of deputy fee	£100
Application to search the registers fee	£25

Deputy Supervision fees

- Type I (highest)	£800 pa
- Type IIA (intermediate)	£350 pa
- Type II (lower)	£175 pa
- Type III (minimal)	£0 pa

The Act has also established a new Court of Protection to deal with all aspects of the Act.

Court of Protection fees*

Application fee	£400
Appeal fee	£400
Hearing fee	£500
Copy of document fee	£5
Copy of certified document fee	£0

* All applications received by the Court before 1 October 2007 will be charged the fees in force at that time. If subsequently an attended hearing is required a hearing fee of £500 will be charged.

Source : Office of the Public Guardian.

17: Extracts from ASHE

United Kingdom - All employees - Hourly pay

ASHE Table 14.5a Code 6115 - Care assistants and home carers

Year	Median	Mean	10%	20%	25%	30%	40%	60%	70%	75%	80%	90%
2006 ^①	7.15	7.64	5.37	5.84	6.05	6.24	6.65	7.70	8.33	8.71	9.25	10.67
2007	7.53	8.07	5.65	6.15	6.36	6.55	7.01	8.12	8.80	9.21	9.79	11.38
2008	7.72	8.27	5.85	6.30	6.49	6.70	7.20	8.33	9.12	9.56	10.11	11.68
2009	7.93	8.57	6.00	6.47	6.68	6.90	7.42	8.51	9.33	9.82	10.36	12.10
2010 ^②	8.07	8.63	6.05	6.53	6.80	7.03	7.50	8.70	9.45	9.91	10.44	12.18

Notes

- ①: There was a discontinuity in the methodology for ASHE in 2007, the 2006 figures provided above are restated using the 2007 methodology. Earlier years are not consistent. UK National Statistics have also stated that there are likely to be further discontinuities in the future as the methodology is improved.
- ②: The figures first released for each year are subject to revision at the time of release of the subsequent year's ASHE. Consequently the 2010 figures are provisional figures released on 7 December 2010 and are likely to be subject to revision around November 2011. Revisions may also be made at other times and the office for National Statistics website should be consulted for the most up to date figures.

A: Sources of forensic services financial information

2. Bank base rates - Barclays Bank - Courtesy of Money£acts Group
3. Retail prices index - Controller of HMSO
4. Annual inflation (%) - Controller of HMSO
5. Corporation tax - Grant Thornton's Tax Facts
6. Value added tax - Grant Thornton's Tax Facts
7. Income tax - Grant Thornton's Tax Facts
8. National Insurance contributions - Grant Thornton's Tax Facts
9. Personal pension and retirement annuity plans - Grant Thornton's Tax Facts
10. Average earnings index (all employees) - Controller of HMSO
11. Taxation on vehicle benefits - Grant Thornton's Tax Facts
12. AA Technical services motoring costs - AA Technical Services
13. Interest table at 2.5% - n/a
14. Exchange rates - Tiago Stock Consulting
15. Special investment account rate - Public information
16. Office of the Public Guardian and Court of Protection charges - Office of the Public Guardian
17. Extracts from ASHE - Controller of HMSO

We would like to thank the following organisations for allowing us to reprint certain statistics in this booklet:

AA Technical Services

Office for National Statistics

Money£acts Group

Controller of HMSO

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