

Booth Ainsworth LLP Solicitors' Survey 2009



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| NATIONAL All firms | REGIONAL AVERAGES | | | | |
|--|--------------------|--------------------|--------------------|--------------------|---------------------|
| | Scottish Region | North Region | Midlands Region | South Region | NATIONAL AVERAGE |
| | (No of firms = 17) | (No of firms = 51) | (No of firms = 14) | (No of firms = 39) | (No of firms = 121) |
| Salaries to fees | 29.4% | 38.8% | 28.0% | 36.5% | 33.2% |
| Net profit to fees | 45.4% | 26.9% | 28.8% | 40.4% | 35.4% |
| Average fees per partner (£) | 268,411 | 485,146 | 420,360 | 393,256 | 391,793 |
| Work in progress to fees | 7.9% | 15.8% | 12.2% | 5.3% | 10.3% |
| Overheads (excluding salaries) to fees | 27.2% | 34.2% | 50.6% | 33.7% | 36.4% |
| Net profit per partner (£) | 115,374 | 91,830 | 80,864 | 138,775 | 106,711 |
| Average capital per partner (£) | 92,665 | 207,492 | 155,572 | 115,563 | 142,823 |
| Lock up to fees | 27.7% | 34.2% | 27.9% | 26.0% | 28.9% |
| Fee earners to partners | 1.1 | 3.7 | 2.4 | 1.2 | 2.1 |
| PII premium to fees | 1.9% | 2.1% | 4.0% | 3.9% | 3.0% |

| NATIONAL General practices | REGIONAL AVERAGES | | | | |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|
| | Scottish Region | North Region | Midlands Region | South Region | NATIONAL AVERAGE |
| | (No of firms = 13) | (No of firms = 36) | (No of firms = 11) | (No of firms = 32) | (No of firms = 92) |
| Salaries to fees | 41.3% | 42.6% | 42.0% | 46.2% | 43.0% |
| Net profit to fees | 32.8% | 27.3% | 32.1% | 26.0% | 29.5% |
| Average fees per partner (£) | 319,861 | 345,437 | 168,671 | 394,740 | 307,178 |
| Work in progress to fees | 0.5% | 15.6% | 17.5% | 10.0% | 10.9% |
| Overheads (excluding salaries) to fees | 28.3% | 34.8% | 43.1% | 38.0% | 36.1% |
| Net profit per partner (£) | 98,412 | 93,353 | 53,898 | 94,776 | 85,110 |
| Average capital per partner (£) | 114,413 | 106,642 | 31,798 | 124,197 | 94,262 |
| Lock up to fees | 30.8% | 35.6% | 31.9% | 32.5% | 32.7% |
| Fee earners to partners | 1.8 | 2.6 | 1.0 | 2.3 | 1.9 |
| PII premium to fees | 1.6% | 3.6% | 3.2% | 3.5% | 3.0% |

| NATIONAL Personal injury practices | REGIONAL AVERAGES | | | | |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|
| | Scottish Region | North Region | Midlands Region | South Region | NATIONAL AVERAGE |
| | (No of firms = 0) | (No of firms = 5) | (No of firms = 1) | (No of firms = 2) | (No of firms = 8) |
| Salaries to fees | | 40.6% | 21.9% | 45.7% | 36.1% |
| Net profit to fees | | 18.5% | 8.5% | 16.8% | 14.6% |
| Average fees per partner (£) | | 803,136 | 808,427 | 560,458 | 724,007 |
| Work in progress to fees | | 12.4% | | 0.6% | 6.5% |
| Overheads (excluding salaries) to fees | | 36.6% | 71.0% | 28.9% | 45.5% |
| Net profit per partner (£) | | 35,332 | 68,389 | 91,537 | 65,086 |
| Average capital per partner (£) | | 440,439 | | 101,084 | 270,761 |
| Lock up to fees | | 29.2% | | 52.8% | 41.0% |
| Fee earners to partners | | 6.8 | 5.0 | 2.3 | 4.7 |
| PII premium to fees | | 3.3% | | 3.3% | 3.3% |

| NATIONAL Criminal | REGIONAL AVERAGES | | | | |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|
| | Scottish Region | North Region | Midlands Region | South Region | NATIONAL AVERAGE |
| | (No of firms = 3) | (No of firms = 5) | (No of firms = 0) | (No of firms = 0) | (No of firms = 8) |
| Salaries to fees | 21.1% | 40.5% | | | 30.8% |
| Net profit to fees | 54.3% | 25.3% | | | 39.8% |
| Average fees per partner (£) | 230,571 | 354,893 | | | 292,732 |
| Work in progress to fees | 9.7% | 20.6% | | | 15.2% |
| Overheads (excluding salaries) to fees | 25.9% | 31.6% | | | 28.8% |
| Net profit per partner (£) | 122,279 | 83,695 | | | 102,987 |
| Average capital per partner (£) | 70,808 | 120,957 | | | 95,883 |
| Lock up to fees | 18.1% | 36.0% | | | 27.0% |
| Fee earners to partners | 0.5 | 3.0 | | | 1.8 |
| PII premium to fees | 1.4% | 0.7% | | | 1.1% |

| NATIONAL Conveyancing | REGIONAL AVERAGES | | | | |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|
| | Scottish Region | North Region | Midlands Region | South Region | NATIONAL AVERAGE |
| | (No of firms = 0) | (No of firms = 0) | (No of firms = 0) | (No of firms = 4) | (No of firms = 4) |
| Salaries to fees | | | | 51.7% | 51.7% |
| Net profit to fees | | | | 36.1% | 36.1% |
| Average fees per partner (£) | | | | 250,900 | 250,900 |
| Work in progress to fees | | | | | |
| Overheads (excluding salaries) to fees | | | | 50.4% | 50.4% |
| Net profit per partner (£) | | | | 66,105 | 66,105 |
| Average capital per partner (£) | | | | 27,953 | 27,953 |
| Lock up to fees | | | | 10.8% | 10.8% |
| Fee earners to partners | | | | 0.4 | 0.4 |
| PII premium to fees | | | | 7.5% | 7.5% |

| NATIONAL Other specialist practices | REGIONAL AVERAGES | | | | |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|
| | Scottish Region | North Region | Midlands Region | South Region | NATIONAL AVERAGE |
| | (No of firms = 1) | (No of firms = 5) | (No of firms = 2) | (No of firms = 1) | (No of firms = 9) |
| Salaries to fees | 25.8% | 31.5% | 20.0% | 2.5% | 19.9% |
| Net profit to fees | 49.2% | 36.5% | 45.8% | 82.5% | 53.5% |
| Average fees per partner (£) | 254,800 | 437,116 | 283,981 | 366,926 | 335,705 |
| Work in progress to fees | 13.6% | 14.6% | 7.0% | | 11.7% |
| Overheads (excluding salaries) to fees | 27.4% | 33.7% | 37.7% | 17.4% | 29.0% |
| Net profit per partner (£) | 125,431 | 154,938 | 120,304 | 302,683 | 175,839 |
| Average capital per partner (£) | 92,775 | 161,930 | 279,346 | 209,018 | 185,767 |
| Lock up to fees | 34.3% | 35.8% | 23.8% | 8.1% | 25.5% |
| Fee earners to partners | 1.0 | 2.4 | 1.3 | 0.0 | 1.2 |
| PII premium to fees | 2.6% | 0.9% | 4.7% | 1.3% | 2.4% |

| SCOTTISH REGION Regional summary | TYPE OF PRACTICE | | | |
|--|------------------|----------|------------------|----------------|
| | General | Criminal | Other specialist | ALL FIRMS |
| Salaries to fees | 41.3% | 21.1% | 25.8% | 29.4% |
| Net profit to fees | 32.8% | 54.3% | 49.2% | 45.4% |
| Average fees per partner (£) | 319,861 | 230,571 | 254,800 | 268,411 |
| Work in progress to fees | 0.5% | 9.7% | 13.6% | 7.9% |
| Overheads (excluding salaries) to fees | 28.3% | 25.9% | 27.4% | 27.2% |
| Net profit per partner (£) | 98,412 | 122,279 | 125,431 | 115,374 |
| Average capital per partner (£) | 114,413 | 70,808 | 92,775 | 92,665 |
| Lock up to fees | 30.8% | 18.1% | 34.3% | 27.7% |
| Fee earners to partners | 1.8 | 0.5 | 1.0 | 1.1 |
| PII premium to fees | 1.6% | 1.4% | 2.6% | 1.9% |

| SCOTTISH REGION General Practices | | | | | | | | | | | |
|---|--------------|---------|---------|-----------|---------|---------|-----------|-----------|-----------|-----------|---------|
| | FIRMS | | | | | | | | | | |
| | F17 | F18 | F19 | F20 | F21 | F22 | F23 | F69 | F70 | F71 | F72 |
| Fees (£) | 1,161,127 | 268,103 | 766,871 | 4,764,702 | 582,323 | 201,196 | 1,129,106 | 2,364,073 | 2,883,384 | 9,464,113 | 826,875 |
| Salaries (£) | 492,087 | 94,591 | 467,472 | 2,511,017 | 170,502 | 38,496 | 330,704 | 993,103 | 1,567,452 | 3,634,910 | 288,111 |
| Overheads (£) | 360,887 | 56,402 | 258,906 | 1,487,909 | 120,199 | 55,771 | 289,324 | 846,115 | 923,214 | 2,100,631 | 246,541 |
| - establishment (£) | 103,343 | 8,665 | 71,175 | 495,560 | 37,019 | 9,971 | 73,606 | 303,995 | 104,362 | 1,016,589 | 59,468 |
| - finance (£) | 21,855 | 912 | 14,786 | 41,211 | 352 | 9,105 | 2,661 | 7,425 | 69,809 | 34,797 | 7,775 |
| - general (£) | 235,689 | 46,825 | 172,945 | 951,138 | 82,828 | 36,695 | 213,057 | 534,695 | 749,043 | 1,049,245 | 179,298 |
| Total capital (£) | 430,331 | 173,681 | 468,411 | 828,368 | 206,727 | 171,805 | 206,142 | 842,536 | 675,799 | 3,099,477 | 253,081 |
| Work in progress (£) | | | | | | | | | 13,543 | | |
| Debtors (£) | 328,398 | 106,722 | 282,865 | 1,400,888 | 143,223 | 67,664 | 284,207 | 594,349 | 621,456 | 3,773,547 | 300,615 |
| - disbursement (£) | 21,722 | 3,006 | 37,385 | 192,543 | 31,866 | 16,482 | 18,173 | | | | 9,973 |
| - billed (£) | 151,996 | 46,221 | 67,710 | 419,143 | 35,330 | 16,382 | 74,174 | 300,963 | 304,472 | 1,801,635 | 110,074 |
| - UITF40 (£) | 154,680 | 57,495 | 177,770 | 789,202 | 76,027 | 34,800 | 191,860 | 293,386 | 316,984 | 1,971,912 | 180,568 |
| Net profit (£) | 308,153 | 117,110 | 40,493 | 765,776 | 291,622 | 106,929 | 509,078 | 681,285 | 732,774 | 3,781,609 | 326,715 |
| Number of equity partners | 3 | 1 | 1 | 12 | 4 | 2 | 2 | 9 | 4 | 14 | 4 |
| Number of non equity partners | | | 1 | 5 | | | | | | 10 | |
| Number of fee earners (excluding partners) | 6 | 1 | 6 | 33 | 2 | | 4 | 15 | 30 | 40 | 3 |
| PII premium (£) | 12,900 | 3,434 | 6,921 | 84,909 | 11,047 | 6,441 | 9,195 | 37,396 | 18,640 | 120,442 | 18,623 |
| Salaries to fees (%) | 42.4% | 35.3% | 61.0% | 52.7% | 29.3% | 19.1% | 29.3% | 42.0% | 54.4% | 38.4% | 34.8% |
| Net profit to fees (%) | 26.5% | 43.7% | 5.3% | 16.1% | 50.1% | 53.1% | 45.1% | 28.8% | 25.4% | 40.0% | 39.5% |
| Average fees per partner (£) | 387,042 | 268,103 | 383,436 | 280,277 | 145,581 | 100,598 | 564,553 | 262,675 | 720,846 | 394,338 | 206,719 |
| Work in progress to fees (%) | | | | | | | | | 0.5% | | |
| Overheads to fees (%) | 31.1% | 21.0% | 33.8% | 31.2% | 20.6% | 27.7% | 25.6% | 35.8% | 32.0% | 22.2% | 29.8% |
| - establishment costs to fees (%) | 8.9% | 3.2% | 9.3% | 10.4% | 6.3% | 5.0% | 6.5% | 12.9% | 3.6% | 10.7% | 7.2% |
| - finance costs to fees (%) | 1.9% | 0.3% | 1.9% | 0.9% | 0.1% | 4.5% | 0.2% | 0.3% | 2.4% | 0.4% | 0.9% |
| - general overheads to fees (%) | 20.3% | 17.5% | 22.6% | 19.9% | 14.2% | 18.2% | 18.9% | 22.6% | 26.0% | 11.1% | 21.7% |
| Net profit per partner (£) | 102,718 | 117,110 | 20,247 | 45,046 | 72,906 | 53,465 | 254,539 | 75,698 | 183,194 | 157,567 | 81,679 |
| Average capital per partner (£) | 143,444 | 173,681 | 234,206 | 48,728 | 51,682 | 85,903 | 103,071 | 93,615 | 168,950 | 129,145 | 63,270 |
| Lock up to fees (%) | 28.3% | 39.8% | 36.9% | 29.4% | 24.6% | 33.6% | 25.2% | 25.1% | 22.0% | 39.9% | 36.4% |
| Fee earners to partners | 2.0 | 1.0 | 3.0 | 1.9 | 0.5 | 0.0 | 2.0 | 1.7 | 7.5 | 1.7 | 0.8 |
| PII premium to fees (%) | 1.1% | 1.3% | 0.9% | 1.8% | 1.9% | 3.2% | 0.8% | 1.6% | 0.6% | 1.3% | 2.3% |

| SCOTTISH REGION General Practices (continued) | FIRMS | | |
|---|---------|---------|----------------|
| | F75 | F76 | AVERAGES |
| Fees (£) | 234,454 | 980,402 | |
| Salaries (£) | 131,167 | 410,499 | |
| Overheads (£) | 58,462 | 317,932 | |
| - establishment (£) | 11,292 | 97,231 | |
| - finance (£) | 5,532 | 6,506 | |
| - general (£) | 41,638 | 214,195 | |
| Total capital (£) | 79,706 | 455,464 | |
| Work in progress (£) | | | |
| Debtors (£) | 34,520 | 435,713 | |
| - disbursement (£) | 3,080 | | |
| - billed (£) | 18,551 | 372,378 | |
| - UITF40 (£) | 12,889 | 63,335 | |
| Net profit (£) | 62,389 | 251,971 | |
| Number of equity partners | 1 | 3 | |
| Number of non equity partners | 1 | | |
| Number of fee earners (excluding partners) | 1 | 3 | |
| PII premium (£) | 6,167 | 12,066 | |
| Salaries to fees (%) | 55.9% | 41.9% | 41.3% |
| Net profit to fees (%) | 26.6% | 25.7% | 32.8% |
| Average fees per partner (£) | 117,227 | 326,801 | 319,861 |
| Work in progress to fees (%) | | | 0.5% |
| Overheads to fees (%) | 24.9% | 32.4% | 28.3% |
| - establishment costs to fees (%) | 4.8% | 9.9% | 7.6% |
| - finance costs to fees (%) | 2.3% | 0.7% | 1.3% |
| - general overheads to fees (%) | 17.8% | 21.8% | 19.4% |
| Net profit per partner (£) | 31,195 | 83,990 | 98,412 |
| Average capital per partner (£) | 39,853 | 151,821 | 114,413 |
| Lock up to fees (%) | 14.7% | 44.4% | 30.8% |
| Fee earners to partners | 0.5 | 1.0 | 1.8 |
| PII premium to fees (%) | 2.6% | 1.2% | 1.6% |

| SCOTTISH REGION Criminal | | | | |
|---|---------|-------------|---------|----------------|
| | F73 | FIRM F74 | F95 | AVERAGES |
| Fees (£) | 450,590 | 858,276 | 251,850 | |
| Salaries (£) | 71,394 | 125,549 | 82,469 | |
| Overheads (£) | 107,805 | 134,065 | 96,055 | |
| - establishment (£) | 15,492 | 20,829 | 18,998 | |
| - finance (£) | 13,007 | 2,264 | 1,965 | |
| - general (£) | 79,306 | 110,972 | 75,092 | |
| Total capital (£) | 41,746 | 667,743 | 24,616 | |
| Work in progress (£) | | | 24,495 | |
| Debtors (£) | 43,754 | 115,781 | 53,970 | |
| - disbursement (£) | | 23,663 | | |
| - billed (£) | 16,372 | 19,437 | 1,392 | |
| - UITF40 (£) | 27,382 | 72,681 | 52,578 | |
| Net profit (£) | 277,819 | 618,409 | 73,326 | |
| Number of equity partners | 2 | 4 | 1 | |
| Number of non equity partners | | | | |
| Number of fee earners (excluding partners) | | 2 | 1 | |
| PII premium (£) | 10,637 | 12,757 | 1,062 | |
| Salaries to fees (%) | 15.8% | 14.6% | 32.7% | 21.1% |
| Net profit to fees (%) | 61.7% | 72.1% | 29.1% | 54.3% |
| Average fees per partner (£) | 225,295 | 214,569 | 251,850 | 230,571 |
| Work in progress to fees (%) | | | 9.7% | 9.7% |
| Overheads to fees (%) | 23.9% | 15.6% | 38.1% | 25.9% |
| - establishment costs to fees (%) | 3.4% | 2.4% | 7.5% | 4.5% |
| - finance costs to fees (%) | 2.9% | 0.3% | 0.8% | 1.3% |
| - general overheads to fees (%) | 17.6% | 12.9% | 29.8% | 20.1% |
| Net profit per partner (£) | 138,910 | 154,602 | 73,326 | 122,279 |
| Average capital per partner (£) | 20,873 | 166,936 | 24,616 | 70,808 |
| Lock up to fees (%) | 9.7% | 13.5% | 31.2% | 18.1% |
| Fee earners to partners | 0.0 | 0.5 | 1.0 | 0.5 |
| PII premium to fees (%) | 2.4% | 1.5% | 0.4% | 1.4% |

| SCOTTISH REGION Other specialist practices | | |
|---|----------------------------------|----------------|
| | FIRM F82 <i>Commercial</i> | AVERAGES |
| Fees (£) | 1,274,000 | |
| Salaries (£) | 328,222 | |
| Overheads (£) | 349,253 | |
| - establishment (£) | 141,291 | |
| - finance (£) | 5,890 | |
| - general (£) | 202,072 | |
| Total capital (£) | 463,876 | |
| Work in progress (£) | 173,341 | |
| Debtors (£) | 263,474 | |
| - disbursement (£) | | |
| - billed (£) | 229,064 | |
| - UITF40 (£) | 34,410 | |
| Net profit (£) | 627,153 | |
| Number of equity partners | 3 | |
| Number of non equity partners | 2 | |
| Number of fee earners (excluding partners) | 5 | |
| PII premium (£) | 32,977 | |
| Salaries to fees (%) | 25.8% | 25.8% |
| Net profit to fees (%) | 49.2% | 49.2% |
| Average fees per partner (£) | 254,800 | 254,800 |
| Work in progress to fees (%) | 13.6% | 13.6% |
| Overheads to fees (%) | 27.4% | 27.4% |
| - establishment costs to fees (%) | 11.1% | 11.1% |
| - finance costs to fees (%) | 0.5% | 0.5% |
| - general overheads to fees (%) | 15.8% | 15.8% |
| Net profit per partner (£) | 125,431 | 125,431 |
| Average capital per partner (£) | 92,775 | 92,775 |
| Lock up to fees (%) | 34.3% | 34.3% |
| Fee earners to partners | 1.0 | 1.0 |
| PII premium to fees (%) | 2.6% | 2.6% |

| NORTH REGION Regional summary | TYPE OF PRACTICE | | | | |
|--|------------------|-----------------|----------|------------------|-----------|
| | General | Personal injury | Criminal | Other specialist | ALL FIRMS |
| Salaries to fees | 42.6% | 40.6% | 40.5% | 31.5% | 38.8% |
| Net profit to fees | 27.3% | 18.5% | 25.3% | 36.5% | 26.9% |
| Average fees per partner (£) | 345,437 | 803,136 | 354,893 | 437,116 | 485,146 |
| Work in progress to fees | 15.6% | 12.4% | 20.6% | 14.6% | 15.8% |
| Overheads (excluding salaries) to fees | 34.8% | 36.6% | 31.6% | 33.7% | 34.2% |
| Net profit per partner (£) | 93,353 | 35,332 | 83,695 | 154,938 | 91,830 |
| Average capital per partner (£) | 106,642 | 440,439 | 120,957 | 161,930 | 207,492 |
| Lock up to fees | 35.6% | 29.2% | 36.0% | 35.8% | 34.2% |
| Fee earners to partners | 2.6 | 6.8 | 3.0 | 2.4 | 3.7 |
| Pll premium to fees | 3.6% | 3.3% | 0.7% | 0.9% | 2.1% |

| NORTH REGION General practices | FIRMS | | | | | | | | | | |
|---|---------|-----------|-----------|-----------|---------|---------|---------|-----------|-----------|-----------|-----------|
| | F24 | F25 | F27 | F28 | F52 | F53 | F54 | F55 | F87 | F88 | F96 |
| Fees (£) | 699,455 | 3,217,537 | 1,128,173 | 2,479,398 | 411,115 | 620,015 | 603,995 | 6,071,090 | 1,062,296 | 1,369,050 | 1,418,837 |
| Salaries (£) | 292,550 | 1,731,333 | 585,867 | 1,079,967 | 194,900 | 218,031 | 222,181 | 2,828,961 | 820,776 | 741,547 | 588,342 |
| Overheads (£) | 301,255 | 1,227,711 | 415,383 | 922,158 | 139,825 | 99,613 | 151,400 | 2,163,506 | 431,881 | 564,083 | 486,882 |
| - establishment (£) | 75,435 | 157,541 | | | 79,903 | 52,570 | 79,794 | 1,162,236 | 50,133 | 73,339 | 156,698 |
| - finance (£) | 17,572 | 111,112 | | | 1,511 | | 6,288 | 70,653 | 49,943 | 26,657 | 11,966 |
| - general (£) | 208,248 | 959,058 | | | 58,411 | 47,043 | 65,318 | 930,617 | 331,805 | 464,087 | 318,218 |
| Total capital (£) | 28,995 | 478,504 | 405,661 | 414,211 | 292,649 | 101,002 | 169,997 | 916,523 | 256,753 | 256,897 | 344,770 |
| Work in progress (£) | 66,825 | 744,830 | 275,000 | 311,463 | | | | | 350,000 | 175,908 | 127,574 |
| Debtors (£) | 63,941 | 346,406 | 142,658 | 488,371 | 185,828 | 95,237 | 114,484 | 1,532,215 | 95,651 | 304,764 | 384,234 |
| - disbursement (£) | | | | | | | | 301,652 | | 172,246 | |
| - billed (£) | | | | | 132,508 | 46,905 | 104,584 | 862,215 | | 132,518 | |
| - UITF40 (£) | | | | | 53,320 | 48,332 | 9,900 | 670,000 | | | |
| Net profit (£) | 147,359 | 427,217 | 197,151 | 576,949 | 78,779 | 367,498 | 257,227 | 1,591,903 | | 156,607 | 349,057 |
| Number of equity partners | 3 | 12 | 5 | 8 | 2 | 3 | 2 | 15 | 1 | 4 | 4 |
| Number of non equity partners | | | | | 1 | | | | | | 2 |
| Number of fee earners (excluding partners) | 7 | 23 | 11 | 12 | 2 | 2 | 1 | 47 | 18 | 12 | 7 |
| PfI premium (£) | 21,756 | 88,439 | 40,538 | 58,742 | 18,410 | 19,345 | 19,612 | 188,829 | 37,198 | 34,912 | 83,938 |
| Salaries to fees (%) | 41.8% | 53.8% | 51.9% | 43.6% | 47.4% | 35.2% | 36.8% | 46.6% | 77.3% | 54.2% | 41.5% |
| Net profit to fees (%) | 21.1% | 13.3% | 17.5% | 23.3% | 19.2% | 59.3% | 42.6% | 26.2% | | 11.4% | 24.6% |
| Average fees per partner (£) | 233,152 | 268,128 | 225,635 | 309,925 | 137,038 | 206,672 | 301,998 | 404,739 | 1,062,296 | 342,263 | 236,473 |
| Work in progress to fees (%) | 9.6% | 23.1% | 24.4% | 12.6% | | | | | 32.9% | 12.8% | 9.0% |
| Overheads to fees (%) | 43.1% | 38.2% | 36.8% | 37.2% | 34.0% | 16.1% | 25.1% | 35.6% | 40.7% | 41.2% | 34.3% |
| - establishment costs to fees (%) | 10.8% | 4.9% | | | 19.4% | 8.5% | 13.2% | 19.1% | 4.7% | 5.4% | 11.0% |
| - finance costs to fees (%) | 2.5% | 3.5% | | | 0.4% | 0.0% | 1.1% | 1.2% | 4.7% | 1.9% | 0.9% |
| - general overheads to fees (%) | 29.8% | 29.8% | | | 14.2% | 7.6% | 10.8% | 15.3% | 31.3% | 33.9% | 22.4% |
| Net profit per partner (£) | 49,120 | 35,601 | 39,430 | 72,119 | 26,260 | 122,499 | 128,614 | 106,127 | | 39,152 | 58,176 |
| Average capital per partner (£) | 9,665 | 39,875 | 81,132 | 51,776 | 97,550 | 33,667 | 84,999 | 61,102 | 256,753 | 64,224 | 57,462 |
| Lock up to fees (%) | 18.7% | 33.9% | 37.0% | 32.3% | 45.2% | 15.4% | 19.0% | 25.2% | 42.0% | 35.1% | 36.1% |
| Fee earners to partners | 2.3 | 1.9 | 2.2 | 1.5 | 0.7 | 0.7 | 0.5 | 3.1 | 18.0 | 3.0 | 1.2 |
| PfI premium to fees (%) | 3.1% | 2.7% | 3.6% | 2.4% | 4.5% | 3.1% | 3.2% | 3.1% | 3.5% | 2.6% | 5.9% |

| NORTH REGION General practices (continued) | FIRMS | | | | | | | | | | |
|--|-----------|---------|---------|---------|-----------|-----------|--------|-----------|---------|-----------|-----------|
| | F97 | F98 | F99 | F103 | F104 | F105 | F106 | F108 | F109 | F110 | F111 |
| Fees (£) | 1,162,037 | 522,391 | 318,124 | 571,050 | 2,209,241 | 1,233,449 | 84,214 | 1,625,182 | 512,969 | 1,579,798 | 2,693,210 |
| Salaries (£) | 605,463 | 194,702 | 116,973 | 260,827 | 587,139 | 598,295 | 15,429 | 733,051 | 186,802 | 695,693 | 1,193,906 |
| Overheads (£) | 354,199 | 196,309 | 146,875 | 214,392 | 337,156 | 331,236 | 27,385 | 471,357 | 156,589 | 385,870 | 1,300,400 |
| - establishment (£) | 101,910 | 22,627 | 43,547 | 56,546 | 79,150 | 54,659 | 7,843 | 133,345 | 21,462 | 103,221 | 293,026 |
| - finance (£) | 6,039 | 6,245 | 5,863 | 22,072 | 7,361 | 4,009 | 56 | 6,107 | 22,218 | 29,272 | 181,557 |
| - general (£) | 246,250 | 167,437 | 97,465 | 135,774 | 250,645 | 272,568 | 19,486 | 331,905 | 112,909 | 253,377 | 825,817 |
| Total capital (£) | 305,476 | 277,175 | 20,703 | 107,577 | 1,996,145 | 230,623 | 25,151 | 407,421 | 139,340 | 624,907 | 385,596 |
| Work in progress (£) | 296,430 | 61,455 | 36,619 | 68,700 | 126,315 | 160,000 | 2,545 | 130,000 | 109,528 | 460,000 | |
| Debtors (£) | 164,867 | 67,220 | 26,435 | 322,097 | 139,466 | 94,298 | 10,323 | 325,641 | 108,385 | 180,607 | 559,235 |
| - disbursement (£) | 35,616 | | | | | | | 95,857 | 14,892 | 83,970 | |
| - billed (£) | 129,251 | 67,220 | 26,435 | | | | 10,323 | 229,784 | 93,493 | 96,637 | 252,233 |
| - UITF40 (£) | | | | | | | | | | | 307,002 |
| Net profit (£) | 336,159 | 129,209 | 86,673 | 127,261 | 1,362,058 | 331,360 | 41,434 | 466,222 | 182,143 | 579,995 | 250,675 |
| Number of equity partners | 6 | 2 | 1 | 3 | 2 | 5 | 1 | 2 | 2 | 2 | 6 |
| Number of non equity partners | | | | | | 1 | | 2 | | 2 | |
| Number of fee earners (excluding partners) | 9 | 6 | 2 | 3 | 18 | 8 | | 16 | 3 | 5 | 15 |
| PII premium (£) | 43,414 | 46,085 | 11,620 | 29,379 | 15,960 | 52,144 | 4,639 | 79,937 | 10,561 | 161,665 | 40,584 |
| Salaries to fees (%) | 52.1% | 37.3% | 36.8% | 45.7% | 26.6% | 48.5% | 18.3% | 45.1% | 36.4% | 44.0% | 44.3% |
| Net profit to fees (%) | 28.9% | 24.7% | 27.2% | 22.3% | 61.7% | 26.9% | 49.2% | 28.7% | 35.5% | 36.7% | 9.3% |
| Average fees per partner (£) | 193,673 | 261,196 | 318,124 | 190,350 | 1,104,621 | 205,575 | 84,214 | 406,296 | 256,485 | 394,950 | 448,868 |
| Work in progress to fees (%) | 25.5% | 11.8% | 11.5% | 12.0% | 5.7% | 13.0% | 3.0% | 8.0% | 21.4% | 29.1% | |
| Overheads to fees (%) | 30.5% | 37.6% | 46.2% | 37.5% | 15.3% | 26.9% | 32.5% | 29.0% | 30.5% | 24.4% | 48.3% |
| - establishment costs to fees (%) | 8.8% | 4.3% | 13.7% | 9.9% | 3.6% | 4.5% | 9.3% | 8.2% | 4.2% | 6.5% | 10.9% |
| - finance costs to fees (%) | 0.5% | 1.2% | 1.9% | 3.8% | 0.3% | 0.3% | 0.1% | 0.4% | 4.3% | 1.9% | 6.7% |
| - general overheads to fees (%) | 21.2% | 32.1% | 30.6% | 23.8% | 11.4% | 22.1% | 23.1% | 20.4% | 22.0% | 16.0% | 30.7% |
| Net profit per partner (£) | 56,027 | 64,605 | 86,673 | 42,420 | 681,029 | 55,227 | 41,434 | 116,556 | 91,072 | 144,999 | 41,779 |
| Average capital per partner (£) | 50,913 | 138,588 | 20,703 | 35,859 | 998,073 | 38,437 | 25,151 | 101,855 | 69,670 | 156,227 | 64,266 |
| Lock up to fees (%) | 39.7% | 24.6% | 19.8% | 68.4% | 12.0% | 20.6% | 15.3% | 28.0% | 42.5% | 40.5% | 20.8% |
| Fee earners to partners | 1.5 | 3.0 | 2.0 | 1.0 | 9.0 | 1.3 | 0.0 | 4.0 | 1.5 | 1.3 | 2.5 |
| PII premium to fees (%) | 3.7% | 8.8% | 3.7% | 5.1% | 0.7% | 4.2% | 5.5% | 4.9% | 2.1% | 10.2% | 1.5% |

| NORTH REGION General practices (continued) | FIRMS | | | | | | | | | | |
|--|-----------|-----------|---------|---------|---------|-----------|-----------|-----------|-----------|---------|-----------|
| | F112 | F115 | F116 | F118 | F120 | F123 | F124 | F125 | F127 | F128 | F129 |
| Fees (£) | 1,682,025 | 4,889,725 | 113,364 | 628,198 | 334,538 | 1,213,176 | 9,920,197 | 2,811,675 | 1,097,129 | 302,805 | 1,094,055 |
| Salaries (£) | 740,867 | 2,575,439 | 38,544 | 267,808 | 201,161 | 507,503 | 4,544,310 | 2,070,702 | 270,989 | 122,829 | 239,294 |
| Overheads (£) | 452,144 | 1,694,364 | 62,682 | 269,909 | 115,863 | 865,406 | 3,298,215 | 813,206 | 246,358 | 75,293 | 311,884 |
| - establishment (£) | 149,257 | 303,414 | 25,965 | 72,856 | 40,711 | 286,295 | 870,029 | 427,718 | 123,120 | 20,142 | 89,735 |
| - finance (£) | 23,155 | 5,540 | 489 | 40,933 | 7,178 | 322,118 | 170,054 | 33,751 | 12,536 | 3,448 | 37,879 |
| - general (£) | 279,732 | 1,385,410 | 36,228 | 156,120 | 67,974 | 256,993 | 2,258,132 | 351,737 | 110,702 | 51,703 | 184,270 |
| Total capital (£) | 603,503 | 1,211,916 | 85,543 | 74,596 | 43,376 | 389,611 | 2,653,049 | 101,110 | 302,066 | 23,331 | 616,213 |
| Work in progress (£) | | | | | | | | | | | |
| Debtors (£) | 415,533 | 2,267,563 | 17,699 | 254,253 | 160,843 | 1,453,675 | 3,554,978 | 1,187,015 | 249,303 | 88,728 | 861,329 |
| - disbursement (£) | 109,453 | 204,889 | | | | 78,788 | 956,872 | 376,775 | 27,661 | 6,835 | 28,022 |
| - billed (£) | 54,580 | 1,057,107 | 10,627 | 82,433 | 51,667 | 593,052 | 153,250 | 151,227 | 122,282 | 3,205 | 345,208 |
| - UITS40 (£) | 251,500 | 1,005,567 | 7,072 | 171,820 | 109,176 | 781,835 | 2,444,856 | 659,013 | 99,360 | 78,688 | 488,099 |
| Net profit (£) | 666,647 | 949,551 | 31,398 | 122,166 | 38,234 | 91,761 | 1,882,017 | (23,271) | 402,602 | 107,746 | 300,617 |
| Number of equity partners | 5 | 11 | 1 | 2 | 3 | 3 | 9 | 3 | 3 | 1 | 5 |
| Number of non equity partners | | 3 | | | | | 1 | 5 | | | |
| Number of fee earners (excluding partners) | 9 | 34 | | 6 | 2 | 8 | 56 | 30 | 9 | 1 | 6 |
| PII premium (£) | 36,407 | 190,646 | 10,807 | 13,995 | 7,680 | 45,352 | 256,077 | 55,000 | 21,294 | 9,454 | 22,121 |
| Salaries to fees (%) | 44.0% | 52.7% | 34.0% | 42.6% | 60.1% | 41.8% | 45.8% | 73.6% | 24.7% | 40.6% | 21.9% |
| Net profit to fees (%) | 39.6% | 19.4% | 27.7% | 19.4% | 11.4% | 7.6% | 19.0% | (0.8)% | 36.7% | 35.6% | 27.5% |
| Average fees per partner (£) | 336,405 | 349,266 | 113,364 | 314,099 | 111,513 | 404,392 | 992,020 | 351,459 | 365,710 | 302,805 | 218,811 |
| Work in progress to fees (%) | | | | | | | | | | | |
| Overheads to fees (%) | 26.9% | 34.7% | 55.3% | 43.0% | 34.6% | 71.3% | 33.2% | 28.9% | 22.5% | 24.9% | 28.5% |
| - establishment costs to fees (%) | 8.9% | 6.2% | 22.9% | 11.6% | 12.2% | 23.6% | 8.8% | 15.2% | 11.2% | 6.7% | 8.2% |
| - finance costs to fees (%) | 1.4% | 0.1% | 0.4% | 6.5% | 2.1% | 26.5% | 1.7% | 1.2% | 1.2% | 1.1% | 3.5% |
| - general overheads to fees (%) | 16.6% | 28.4% | 32.0% | 24.9% | 20.3% | 21.2% | 22.7% | 12.5% | 10.1% | 17.1% | 16.8% |
| Net profit per partner (£) | 133,329 | 67,825 | 31,398 | 61,083 | 12,745 | 30,587 | 188,202 | (2,909) | 134,201 | 107,746 | 60,123 |
| Average capital per partner (£) | 120,701 | 86,565 | 85,543 | 37,298 | 14,459 | 129,870 | 265,305 | 12,639 | 100,689 | 23,331 | 123,243 |
| Lock up to fees (%) | 24.7% | 46.4% | 15.6% | 40.5% | 48.1% | 119.8% | 35.8% | 42.2% | 22.7% | 29.3% | 78.7% |
| Fee earners to partners | 1.8 | 2.4 | 0.0 | 3.0 | 0.7 | 2.7 | 5.6 | 3.8 | 3.0 | 1.0 | 1.2 |
| PII premium to fees (%) | 2.2% | 3.9% | 9.5% | 2.2% | 2.3% | 3.7% | 2.6% | 2.0% | 1.9% | 3.1% | 2.0% |

| NORTH REGION General practices (continued) | | | | |
|---|---------|-----------|-----------|----------------|
| | F131 | F132 | F133 | AVERAGES |
| Fees (£) | 298,167 | 1,190,015 | 1,550,254 | |
| Salaries (£) | 38,531 | 566,841 | 391,237 | |
| Overheads (£) | 144,920 | 343,062 | 465,826 | |
| - establishment (£) | 58,039 | 71,167 | 141,243 | |
| - finance (£) | 13,061 | 27,568 | 97,181 | |
| - general (£) | 73,820 | 244,327 | 227,402 | |
| Total capital (£) | 85,366 | 294,579 | 569,986 | |
| Work in progress (£) | | | | |
| Debtors (£) | 35,077 | 617,782 | 676,302 | |
| - disbursement (£) | | | | |
| - billed (£) | 30,077 | 106,654 | 393,191 | |
| - UITF40 (£) | 5,000 | 511,128 | 283,111 | |
| Net profit (£) | 119,542 | 241,525 | 656,722 | |
| Number of equity partners | 1 | 4 | 4 | |
| Number of non equity partners | | | | |
| Number of fee earners (excluding partners) | 3 | 6 | 5 | |
| PII premium (£) | 11,171 | 6,522 | 19,397 | |
| Salaries to fees (%) | 12.9% | 47.6% | 25.2% | 42.6% |
| Net profit to fees (%) | 40.1% | 20.3% | 42.4% | 27.3% |
| Average fees per partner (£) | 298,167 | 297,504 | 387,564 | 345,437 |
| Work in progress to fees (%) | | | | 15.6% |
| Overheads to fees (%) | 48.6% | 28.8% | 30.0% | 34.8% |
| - establishment costs to fees (%) | 19.5% | 6.0% | 9.1% | 10.4% |
| - finance costs to fees (%) | 4.4% | 2.3% | 6.2% | 2.8% |
| - general overheads to fees (%) | 24.7% | 20.5% | 14.7% | 21.6% |
| Net profit per partner (£) | 119,542 | 60,381 | 164,181 | 93,353 |
| Average capital per partner (£) | 85,366 | 73,645 | 142,497 | 106,642 |
| Lock up to fees (%) | 11.8% | 51.9% | 43.6% | 35.6% |
| Fee earners to partners | 3.0 | 1.5 | 1.3 | 2.6 |
| PII premium to fees (%) | 3.7% | 0.5% | 1.3% | 3.6% |

| NORTH REGION | | | | | | |
|---|--------------|-------------|-------------|-------------|-------------|-----------------|
| Personal injury practices | | | | | | |
| | FIRMS | | | | | |
| | F26 | F100 | F101 | F113 | F117 | AVERAGES |
| Fees (£) | 2,059,232 | 248,197 | 389,427 | 2,199,137 | 9,552,469 | |
| Salaries (£) | 1,009,015 | 20,547 | 148,680 | 1,373,932 | 4,316,360 | |
| Overheads (£) | 443,206 | 48,168 | 144,776 | 1,562,392 | 3,225,270 | |
| - establishment (£) | | 10,008 | 24,888 | 352,724 | 822,660 | |
| - finance (£) | | 807 | 412 | 43,238 | 122,239 | |
| - general (£) | | 37,353 | 119,476 | 1,166,430 | 2,280,371 | |
| Total capital (£) | 1,244,651 | 387,362 | 383,876 | (210,575) | 6,728,159 | |
| Work in progress (£) | 525,188 | 15,001 | 22,000 | | | |
| Debtors (£) | 221,046 | 21,856 | 51,850 | 900,042 | 3,327,067 | |
| - disbursement (£) | | | | | 1,117,967 | |
| - billed (£) | | 21,856 | 51,850 | 320,275 | 123,701 | |
| - UITF40 (£) | | | | 579,769 | 2,085,399 | |
| Net profit (£) | 278,571 | 212,258 | 96,196 | (1,205,339) | 2,268,098 | |
| Number of equity partners | 3 | 1 | 1 | 2 | 6 | |
| Number of non equity partners | | | | | | |
| Number of fee earners (excluding partners) | 10 | | 4 | 25 | 86 | |
| PII premium (£) | 57,143 | 4,778 | 20,394 | 69,034 | 69,035 | |
| Salaries to fees (%) | 49.0% | 8.3% | 38.2% | 62.5% | 45.2% | 40.6% |
| Net profit to fees (%) | 13.5% | 85.5% | 24.7% | (54.8)% | 23.7% | 18.5% |
| Average fees per partner (£) | 686,411 | 248,197 | 389,427 | 1,099,569 | 1,592,078 | 803,136 |
| Work in progress to fees (%) | 25.5% | 6.0% | 5.6% | | | 12.4% |
| Overheads to fees (%) | 21.5% | 19.4% | 37.2% | 71.0% | 33.8% | 36.6% |
| - establishment costs to fees (%) | | 4.0% | 6.4% | 16.0% | 8.6% | 8.0% |
| - finance costs to fees (%) | | 0.3% | 0.1% | 2.0% | 1.3% | 0.8% |
| - general overheads to fees (%) | | 15.1% | 30.7% | 53.0% | 23.9% | 27.8% |
| Net profit per partner (£) | 92,857 | 212,258 | 96,196 | (602,670) | 378,016 | 35,332 |
| Average capital per partner (£) | 414,884 | 387,362 | 383,876 | (105,288) | 1,121,360 | 440,439 |
| Lock up to fees (%) | 36.2% | 14.8% | 19.0% | 40.9% | 34.8% | 29.2% |
| Fee earners to partners | 3.3 | 0.0 | 4.0 | 12.5 | 14.3 | 6.8 |
| PII premium to fees (%) | 2.8% | 1.9% | 5.2% | 3.1% | 0.7% | 3.3% |

| NORTH REGION | | | | | | |
|---|-----------|---------|---------|---------|---------|----------------|
| Criminal | | | | | | |
| | F89 | F102 | FIRMS | | | |
| | | | F107 | F121 | F122 | AVERAGES |
| Fees (£) | 2,976,757 | 644,120 | 448,165 | 330,390 | 956,822 | |
| Salaries (£) | 1,366,395 | 280,120 | 178,773 | 55,446 | 537,723 | |
| Overheads (£) | 948,359 | 177,338 | 107,796 | 152,212 | 273,787 | |
| - establishment (£) | 358,656 | 39,337 | 19,743 | 37,247 | 60,734 | |
| - finance (£) | 64,545 | 29,254 | 8,675 | 35,657 | 31,552 | |
| - general (£) | 525,158 | 108,747 | 79,378 | 79,308 | 181,501 | |
| Total capital (£) | 972,289 | | | 75,202 | 246,592 | |
| Work in progress (£) | 1,052,174 | 69,734 | 69,688 | | | |
| Debtors (£) | 65,734 | 35,648 | 6,815 | 155,013 | 593,157 | |
| - disbursement (£) | | | | | | |
| - billed (£) | | 35,648 | 6,815 | 82,586 | 37,140 | |
| - UITF40 (£) | | | | 72,427 | 556,017 | |
| Net profit (£) | 681,820 | 187,588 | 123,289 | 122,865 | 93,452 | |
| Number of equity partners | 4 | 2 | 2 | 2 | 3 | |
| Number of non equity partners | | | | | | |
| Number of fee earners (excluding partners) | 10 | 7 | 9 | 1 | 12 | |
| PII premium (£) | 11,079 | 2,746 | 4,500 | 248 | 16,462 | |
| Salaries to fees (%) | 45.9% | 43.5% | 39.9% | 16.8% | 56.2% | 40.5% |
| Net profit to fees (%) | 22.9% | 29.1% | 27.5% | 37.2% | 9.8% | 25.3% |
| Average fees per partner (£) | 744,189 | 322,060 | 224,083 | 165,195 | 318,941 | 354,893 |
| Work in progress to fees (%) | 35.3% | 10.8% | 15.5% | | | 20.6% |
| Overheads to fees (%) | 31.9% | 27.5% | 24.1% | 46.1% | 28.6% | 31.6% |
| - establishment costs to fees (%) | 12.0% | 6.1% | 4.4% | 11.3% | 6.3% | 8.0% |
| - finance costs to fees (%) | 2.2% | 4.5% | 2.0% | 10.8% | 3.3% | 4.6% |
| - general overheads to fees (%) | 17.7% | 16.9% | 17.7% | 24.0% | 19.0% | 19.0% |
| Net profit per partner (£) | 170,455 | 93,794 | 61,645 | 61,433 | 31,151 | 83,695 |
| Average capital per partner (£) | 243,072 | | | 37,601 | 82,197 | 120,957 |
| Lock up to fees (%) | 37.6% | 16.4% | 17.1% | 46.9% | 62.0% | 36.0% |
| Fee earners to partners | 2.5 | 3.5 | 4.5 | 0.5 | 4.0 | 3.0 |
| PII premium to fees (%) | 0.4% | 0.4% | 1.0% | 0.1% | 1.7% | 0.7% |

| NORTH REGION | | | | | | |
|---|---------------------------------|---------------------------|--|---------------------------------------|--|-----------------|
| Other Specialist | | | | | | |
| | F94 <i>Debt Recovery</i> | F126 <i>Family Law</i> | FIRMS F114 <i>Majority Legal Aid</i> | F119 <i>Majority Legal Aid</i> | F130 <i>Wills & Probate</i> | AVERAGES |
| Fees (£) | 1,067,500 | 335,841 | 881,302 | 4,117,418 | 335,985 | |
| Salaries (£) | 93,454 | 139,712 | 247,469 | 2,335,889 | 74,362 | |
| Overheads (£) | 296,355 | 90,840 | 112,372 | 1,039,540 | 253,620 | |
| - establishment (£) | 12,927 | 24,732 | 23,206 | 349,231 | 10,667 | |
| - finance (£) | 22,052 | 17,205 | 1,011 | 114,339 | 2,103 | |
| - general (£) | 261,376 | 48,903 | 88,155 | 575,970 | 240,850 | |
| Total capital (£) | 680,660 | 126,791 | 351,704 | 1,035,387 | 52,730 | |
| Work in progress (£) | 155,458 | | | | | |
| Debtors (£) | 498,477 | 61,947 | 84,224 | 2,701,867 | 81,417 | |
| - disbursement (£) | 188,878 | 24,428 | | | | |
| - billed (£) | 309,599 | 13,633 | 21,659 | 693,871 | 72,501 | |
| - UJTF40 (£) | | 23,886 | 62,565 | 2,007,996 | 8,916 | |
| Net profit (£) | 683,536 | 109,357 | 526,729 | 714,300 | 28,940 | |
| Number of equity partners | 2 | 1 | 3 | 6 | 1 | |
| Number of non equity partners | | | | | | |
| Number of fee earners (excluding partners) | 6 | 2 | | 35 | 1 | |
| PII premium (£) | 6,858 | 5,917 | 2,226 | 8,000 | 4,997 | |
| Salaries to fees (%) | 8.8% | 41.6% | 28.1% | 56.7% | 22.1% | 31.5% |
| Net profit to fees (%) | 64.0% | 32.6% | 59.8% | 17.3% | 8.6% | 36.5% |
| Average fees per partner (£) | 533,750 | 335,841 | 293,767 | 686,236 | 335,985 | 437,116 |
| Work in progress to fees (%) | 14.6% | | | | | 14.6% |
| Overheads to fees (%) | 27.8% | 27.0% | 12.8% | 25.2% | 75.5% | 33.7% |
| - establishment costs to fees (%) | 1.2% | 7.4% | 2.7% | 8.4% | 3.2% | 4.6% |
| - finance costs to fees (%) | 2.1% | 5.1% | 0.1% | 2.8% | 0.6% | 2.1% |
| - general overheads to fees (%) | 24.5% | 14.5% | 10.0% | 14.0% | 71.7% | 27.0% |
| Net profit per partner (£) | 341,768 | 109,357 | 175,576 | 119,050 | 28,940 | 154,938 |
| Average capital per partner (£) | 340,330 | 126,791 | 117,235 | 172,565 | 52,730 | 161,930 |
| Lock up to fees (%) | 61.3% | 18.4% | 9.6% | 65.6% | 24.2% | 35.8% |
| Fee earners to partners | 3.0 | 2.0 | 0.0 | 5.8 | 1.0 | 2.4 |
| PII premium to fees (%) | 0.6% | 1.8% | 0.3% | 0.2% | 1.5% | 0.9% |

| MIDLANDS REGION | | | | |
|---|-------------------------|------------------------|-------------------------|------------------|
| Regional summary | | | | |
| | TYPE OF PRACTICE | | | ALL FIRMS |
| | General | Personal injury | Other specialist | |
| Salaries to fees | 42.0% | 21.9% | 20.0% | 28.0% |
| Net profit to fees | 32.1% | 8.5% | 45.8% | 28.8% |
| Average fees per partner (£) | 168,671 | 808,427 | 283,981 | 420,360 |
| Work in progress to fees | 17.5% | | 7.0% | 12.2% |
| Overheads (excluding salaries) to fees | 43.1% | 71.0% | 37.7% | 50.6% |
| Net profit per partner (£) | 53,898 | 68,389 | 120,304 | 80,864 |
| Average capital per partner (£) | 31,798 | | 279,346 | 155,572 |
| Lock up to fees | 31.9% | | 23.8% | 27.9% |
| Fee earners to partners | 1.0 | 5.0 | 1.3 | 2.4 |
| Pll premium to fees | 3.2% | | 4.7% | 4.0% |

| MIDLANDS REGION General practices | FIRMS | | | | | | | | | | |
|---|---------|-----------|-----------|-----------|-----------|-----------|--------|---------|---------|--------|---------|
| | F29 | F77 | F78 | F79 | F80 | F81 | F85 | F90 | F91 | F134 | F135 |
| Fees (£) | 488,110 | 1,078,829 | 1,824,845 | 1,081,884 | 4,216,419 | 4,473,195 | 62,707 | 117,876 | 182,984 | 66,449 | 103,496 |
| Salaries (£) | 297,899 | 530,103 | 924,645 | 275,761 | 1,928,173 | 2,288,285 | 18,775 | | 67,050 | 35,174 | 17,494 |
| Overheads (£) | 501,060 | 359,674 | 609,736 | 259,518 | 1,019,637 | 1,265,486 | 57,607 | 24,348 | 76,659 | 27,502 | 33,701 |
| - establishment (£) | 34,277 | 158,244 | 126,888 | 83,180 | 89,577 | 228,229 | 8,172 | 8,293 | 21,805 | 14,683 | 12,541 |
| - finance (£) | 6,208 | 18,176 | 27,696 | 183 | 163,213 | 20,298 | 2,965 | 180 | 131 | | |
| - general (£) | 460,575 | 183,254 | 455,152 | 176,155 | 766,847 | 1,016,959 | 46,470 | 15,875 | 54,723 | 12,819 | 21,160 |
| Total capital (£) | 21,382 | 240,000 | 457,591 | 62,000 | 909,676 | 550,000 | | 44,456 | 100,473 | 2,847 | 21,343 |
| Work in progress (£) | 89,358 | | | | | | | | 30,500 | | |
| Debtors (£) | 36,984 | 457,499 | 679,335 | 485,715 | 1,756,693 | 1,787,044 | 13,201 | 26,403 | 69,295 | 5,396 | 13,231 |
| - disbursement (£) | | | | | | | | | | | |
| - billed (£) | | 154,505 | 214,418 | 350,342 | 857,525 | 550,262 | | | | | 4,689 |
| - UITF40 (£) | | 302,994 | 464,917 | 135,373 | 899,168 | 1,236,782 | | | | | 8,542 |
| Net profit (£) | 23,281 | 213,138 | 333,303 | 588,880 | 1,620,989 | 1,242,002 | | 93,628 | 40,033 | 3,375 | 52,627 |
| Number of equity partners | 2 | 6 | 9 | 5 | 5 | 15 | 1 | 2 | 2 | 1 | 1 |
| Number of non equity partners | | | 1 | | 7 | | | | | | |
| Number of fee earners (excluding partners) | 9 | 7 | 9 | 3 | 22 | 31 | | | | | |
| PfI premium (£) | 21,286 | 31,000 | 39,000 | 27,000 | 50,000 | 82,000 | 3,800 | 4,830 | 8,400 | 2,757 | 1,665 |
| Salaries to fees (%) | 61.0% | 49.1% | 50.7% | 25.5% | 45.7% | 51.2% | 29.9% | | 36.6% | 52.9% | 16.9% |
| Net profit to fees (%) | 4.8% | 19.8% | 18.3% | 54.4% | 38.4% | 27.8% | | 79.4% | 21.9% | 5.1% | 50.8% |
| Average fees per partner (£) | 244,055 | 179,805 | 182,485 | 216,377 | 351,368 | 298,213 | 62,707 | 58,938 | 91,492 | 66,449 | 103,496 |
| Work in progress to fees (%) | 18.3% | | | | | | | | 16.7% | | |
| Overheads to fees (%) | 102.7% | 33.3% | 33.4% | 24.0% | 24.2% | 28.3% | 91.9% | 20.7% | 41.9% | 41.4% | 32.6% |
| - establishment costs to fees (%) | 7.0% | 14.6% | 7.0% | 7.7% | 2.1% | 5.1% | 13.0% | 7.0% | 11.9% | 22.1% | 12.1% |
| - finance costs to fees (%) | 1.3% | 1.7% | 1.5% | 0.0% | 3.9% | 0.5% | 4.8% | 0.2% | 0.1% | 0.0% | 0.0% |
| - general overheads to fees (%) | 94.4% | 17.0% | 24.9% | 16.3% | 18.2% | 22.7% | 74.1% | 13.5% | 29.9% | 19.3% | 20.5% |
| Net profit per partner (£) | 11,641 | 35,523 | 33,330 | 117,776 | 135,082 | 82,800 | | 46,814 | 20,017 | 3,375 | 52,627 |
| Average capital per partner (£) | 10,691 | 40,000 | 45,759 | 12,400 | 75,806 | 36,667 | | 22,228 | 50,237 | 2,847 | 21,343 |
| Lock up to fees (%) | 25.9% | 42.4% | 37.2% | 44.9% | 41.7% | 40.0% | 21.1% | 22.4% | 54.5% | 8.1% | 12.8% |
| Fee earners to partners | 4.5 | 1.2 | 0.9 | 0.6 | 1.8 | 2.1 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| PfI premium to fees (%) | 4.4% | 2.9% | 2.1% | 2.5% | 1.2% | 1.8% | 6.1% | 4.1% | 4.6% | 4.1% | 1.6% |

| MIDLANDS REGION | |
|---|-----------------|
| General practices | |
| | AVERAGES |
| Fees (£) | |
| Salaries (£) | |
| Overheads (£) | |
| - <i>establishment (£)</i> | |
| - <i>finance (£)</i> | |
| - <i>general (£)</i> | |
| Total capital (£) | |
| Work in progress (£) | |
| Debtors (£) | |
| - <i>disbursement (£)</i> | |
| - <i>billed (£)</i> | |
| - <i>UITF40 (£)</i> | |
| Net profit (£) | |
| Number of equity partners | |
| Number of non equity partners | |
| Number of fee earners (excluding partners) | |
| PII premium (£) | |
| Salaries to fees (%) | 42.0% |
| Net profit to fees (%) | 32.1% |
| Average fees per partner (£) | 168,671 |
| Work in progress to fees (%) | 17.5% |
| Overheads to fees (%) | 43.1% |
| - <i>establishment costs to fees (%)</i> | <i>10.0%</i> |
| - <i>finance costs to fees (%)</i> | <i>1.3%</i> |
| - <i>general overheads to fees (%)</i> | <i>31.8%</i> |
| Net profit per partner (£) | 53,898 |
| Average capital per partner (£) | 31,798 |
| Lock up to fees (%) | 31.9% |
| Fee earners to partners | 1.0 |
| PII premium to fees (%) | 3.2% |

| MIDLANDS REGION | | |
|---|--------------|----------------|
| Personal injury practices | | |
| | FIRM F136 | AVERAGE |
| Fees (£) | 808,427 | |
| Salaries (£) | 176,933 | |
| Overheads (£) | 573,657 | |
| - establishment (£) | 27,792 | |
| - finance (£) | | |
| - general (£) | 545,865 | |
| Total capital (£) | | |
| Work in progress (£) | | |
| Debtors (£) | | |
| - disbursement (£) | | |
| - billed (£) | | |
| - UITF40 (£) | | |
| Net profit (£) | 68,389 | |
| Number of equity partners | 1 | |
| Number of non equity partners | | |
| Number of fee earners (excluding partners) | 5 | |
| PII premium (£) | | |
| Salaries to fees (%) | 21.9% | 21.9% |
| Net profit to fees (%) | 8.5% | 8.5% |
| Average fees per partner (£) | 808,427 | 808,427 |
| Work in progress to fees (%) | | |
| Overheads to fees (%) | 71.0% | 71.0% |
| - establishment costs to fees (%) | 3.5% | 3.5% |
| - finance costs to fees (%) | 0.0% | 0.0% |
| - general overheads to fees (%) | 67.5% | 67.5% |
| Net profit per partner (£) | 68,389 | 68,389 |
| Average capital per partner (£) | | |
| Lock up to fees (%) | | |
| Fee earners to partners | 5.0 | 5.0 |
| PII premium to fees (%) | | |

| MIDLANDS REGION | | | |
|---|------------------|-------------------|----------------|
| Other specialist | | | |
| | FIRMS | | AVERAGES |
| | F86 Franchise | F92 Commercial | |
| Fees (£) | 197,895 | 740,132 | |
| Salaries (£) | 24,425 | 205,000 | |
| Overheads (£) | 62,728 | 323,272 | |
| - establishment (£) | 15,825 | 66,087 | |
| - finance (£) | 687 | 36,014 | |
| - general (£) | 46,216 | 221,171 | |
| Total capital (£) | 117,668 | 882,048 | |
| Work in progress (£) | 2,695 | 93,263 | |
| Debtors (£) | 45,627 | 78,506 | |
| - disbursement (£) | | | |
| - billed (£) | | | |
| - UITF40 (£) | | | |
| Net profit (£) | 112,881 | 255,454 | |
| Number of equity partners | 1 | 1 | |
| Number of non equity partners | | 1 | |
| Number of fee earners (excluding partners) | | 5 | |
| PII premium (£) | 8,782 | 37,347 | |
| Salaries to fees (%) | 12.3% | 27.7% | 20.0% |
| Net profit to fees (%) | 57.0% | 34.5% | 45.8% |
| Average fees per partner (£) | 197,895 | 370,066 | 283,981 |
| Work in progress to fees (%) | 1.4% | 12.6% | 7.0% |
| Overheads to fees (%) | 31.7% | 43.7% | 37.7% |
| - establishment costs to fees (%) | 8.0% | 8.9% | 8.5% |
| - finance costs to fees (%) | 0.3% | 4.9% | 2.6% |
| - general overheads to fees (%) | 23.4% | 29.9% | 26.6% |
| Net profit per partner (£) | 112,881 | 127,727 | 120,304 |
| Average capital per partner (£) | 117,668 | 441,024 | 279,346 |
| Lock up to fees (%) | 24.4% | 23.2% | 23.8% |
| Fee earners to partners | 0.0 | 2.5 | 1.3 |
| PII premium to fees (%) | 4.4% | 5.0% | 4.7% |

| SOUTH REGION | | | | | | |
|---|--|-------------------------|------------------------|---------------------|-------------------------|------------------|
| Regional summary | | | | | | |
| | | TYPE OF PRACTICE | | | | |
| | | General | Personal injury | Conveyancing | Other specialist | ALL FIRMS |
| Salaries to fees | | 46.2% | 45.7% | 51.7% | 2.5% | 36.5% |
| Net profit to fees | | 26.0% | 16.8% | 36.1% | 82.5% | 40.4% |
| Average fees per partner (£) | | 394,740 | 560,458 | 250,900 | 366,926 | 393,256 |
| Work in progress to fees | | 10.0% | 0.6% | | | 5.3% |
| Overheads (excluding salaries) to fees | | 38.0% | 28.9% | 50.4% | 17.4% | 33.7% |
| Net profit per partner (£) | | 94,776 | 91,537 | 66,105 | 302,683 | 138,775 |
| Average capital per partner (£) | | 124,197 | 101,084 | 27,953 | 209,018 | 115,563 |
| Lock up to fees | | 32.5% | 52.8% | 10.8% | 8.1% | 26.0% |
| Fee earners to partners | | 2.3 | 2.3 | 0.4 | 0.0 | 1.2 |
| Pll premium to fees | | 3.5% | 3.3% | 7.5% | 1.3% | 3.9% |

| SOUTH REGION | | | | | | | | | | | | |
|---|-----------|-----------|---------|---------|---------|---------|---------|---------|--------|---------|---------|-----|
| General practices | | | | | | | | | | | | |
| | F16 | F30 | F31 | F32 | F33 | FIRMS | | F35 | F36 | F37 | F39 | F40 |
| | | | | | | F34 | | | | | | |
| Fees (£) | 2,993,667 | 1,013,805 | 349,249 | 286,362 | 262,740 | 278,709 | 542,607 | 584,877 | 82,839 | 708,211 | 946,463 | |
| Salaries (£) | 1,718,649 | 593,070 | 193,702 | 102,120 | 99,284 | 134,120 | 256,708 | 286,598 | 22,546 | 176,340 | 500,756 | |
| Overheads (£) | 900,806 | 243,085 | 110,540 | 85,927 | 136,234 | 124,003 | 188,587 | 224,530 | 34,802 | 184,252 | 355,145 | |
| - establishment (£) | 255,282 | 28,249 | 28,868 | 10,075 | 7,270 | 25,501 | 34,407 | 31,528 | 2,956 | 37,746 | 76,085 | |
| - finance (£) | | 26,396 | 1,995 | 6,696 | 39,776 | 5,357 | 5,074 | 85,825 | | | 7,066 | |
| - general (£) | 645,524 | 188,440 | 79,677 | 69,156 | 89,188 | 93,145 | 149,106 | 107,177 | 31,846 | 146,506 | 271,994 | |
| Total capital (£) | 181,500 | 246,709 | | 31,218 | | | 223,396 | 217,301 | 24,964 | 376,405 | 178,860 | |
| Work in progress (£) | | | 16,240 | | | | | | | | 27,013 | |
| Debtors (£) | 584,986 | 587,437 | 21,150 | 32,846 | 29,632 | 103,614 | 210,804 | 109,720 | 22,621 | 45,208 | 176,175 | |
| - disbursement | 50,532 | | | | | 15,700 | 3,494 | | | | 6,280 | |
| - billed | 199,649 | 178,790 | 21,150 | 9,698 | 7,532 | 32,914 | 107,810 | 109,720 | 18,071 | 45,208 | 79,310 | |
| - UITF40 | 334,805 | 408,647 | | 23,148 | 22,100 | 55,000 | 99,500 | | 4,550 | | 90,585 | |
| Net profit (£) | 343,434 | 187,392 | 45,157 | 131,412 | 27,762 | 24,096 | 123,496 | 189,758 | 24,567 | 377,889 | 231,737 | |
| Number of equity partners | 7 | 1 | 1 | 2 | 1 | 1 | 2 | 2 | 1 | 3 | 3 | |
| Number of non equity partners | 3 | | | | | | | | | | | |
| Number of fee earners (excluding partners) | 16 | 7 | 2 | | | 3 | 4 | 5 | | | 6 | |
| PII premium (£) | 136,094 | 12,553 | 1,432 | 8,873 | 10,528 | 6,917 | 32,120 | 22,677 | 2,831 | 24,504 | 45,553 | |
| Salaries to fees (%) | 57.4% | 58.5% | 55.5% | 35.7% | 37.8% | 48.1% | 47.3% | 49.0% | 27.2% | 24.9% | 52.9% | |
| Net profit to fees (%) | 11.5% | 18.5% | 12.9% | 45.9% | 10.6% | 8.6% | 22.8% | 32.4% | 29.7% | 53.4% | 24.5% | |
| Average fees per partner (£) | 299,367 | 1,013,805 | 349,249 | 143,181 | 262,740 | 278,709 | 271,304 | 292,439 | 82,839 | 236,070 | 315,488 | |
| Work in progress to fees (%) | | | 4.6% | | | | | | | | 2.9% | |
| Overheads to fees (%) | 30.1% | 24.0% | 31.7% | 30.0% | 51.9% | 44.5% | 34.8% | 38.4% | 42.0% | 26.0% | 37.5% | |
| - establishment costs to fees (%) | 8.5% | 2.8% | 8.3% | 3.5% | 2.8% | 9.1% | 6.4% | 5.4% | 3.6% | 5.3% | 8.0% | |
| - finance costs to fees (%) | 0.0% | 2.6% | 0.6% | 2.3% | 15.1% | 2.0% | 0.9% | 14.7% | 0.0% | 0.0% | 0.8% | |
| - general overheads to fees (%) | 21.6% | 18.6% | 22.8% | 24.2% | 34.0% | 33.4% | 27.5% | 18.3% | 38.4% | 20.7% | 28.7% | |
| Net profit per partner (£) | 34,343 | 187,392 | 45,157 | 65,706 | 27,762 | 24,096 | 61,748 | 94,879 | 24,567 | 125,963 | 77,246 | |
| Average capital per partner (£) | 18,150 | 246,709 | | 15,609 | | | 111,698 | 108,651 | 24,964 | 125,468 | 59,620 | |
| Lock up to fees (%) | 19.5% | 57.9% | 10.7% | 11.5% | 11.3% | 37.2% | 38.9% | 18.8% | 27.3% | 6.4% | 21.5% | |
| Fee earners to partners | 1.6 | 7.0 | 2.0 | 0.0 | 0.0 | 3.0 | 2.0 | 2.5 | 0.0 | 0.0 | 2.0 | |
| PII premium to fees (%) | 4.5% | 1.2% | 0.4% | 3.1% | 4.0% | 2.5% | 5.9% | 3.9% | 3.4% | 3.5% | 4.8% | |

| SOUTH REGION General practices (continued) | FIRMS | | | | | | | | | | |
|--|---------|---------|-----------|--------|-----------|-----------|-----------|-----------|---------|---------|---------|
| | F41 | F42 | F43 | F44 | F45 | F46 | F47 | F48 | F50 | F51 | F56 |
| Fees (£) | 336,874 | 282,833 | 1,100,099 | 48,201 | 1,586,525 | 1,535,738 | 2,244,890 | 763,120 | 625,052 | 421,183 | 394,480 |
| Salaries (£) | 253,390 | 68,926 | 543,594 | 21,669 | 1,066,786 | 631,230 | 1,083,931 | 290,376 | 368,564 | 189,570 | 144,664 |
| Overheads (£) | 172,241 | 189,570 | 313,333 | 37,934 | 480,029 | 567,201 | 895,054 | 424,910 | 220,309 | 146,488 | 144,503 |
| - establishment (£) | 33,662 | 17,608 | 49,089 | 6,279 | 83,418 | 95,719 | 151,884 | 19,944 | 54,834 | 31,237 | |
| - finance (£) | 8,069 | 2,654 | | 3,099 | 11,716 | 19,820 | 36,623 | 77,517 | 1,364 | 1,840 | |
| - general (£) | 130,510 | 169,308 | 264,244 | 28,556 | 384,895 | 451,662 | 706,547 | 327,449 | 164,111 | 113,411 | |
| Total capital (£) | | 334 | 341,178 | | 301,267 | 88,411 | 283,258 | 290,729 | 328,180 | 120,410 | 258,290 |
| Work in progress (£) | | | | | | | | | | | |
| Debtors (£) | 49,021 | 17,668 | 126,616 | 13,727 | 609,896 | 550,187 | 744,112 | 1,055,991 | 193,800 | 101,358 | 123,468 |
| - disbursement | | 10,839 | | | 88,539 | 121,121 | | | | | 2,759 |
| - billed | 49,021 | 988 | 126,616 | 13,727 | 200,887 | 225,292 | 346,367 | 315,991 | 125,309 | 44,558 | 44,459 |
| - UJTF40 | | 5,841 | | | 320,470 | 203,774 | 397,745 | 740,000 | 68,491 | 56,800 | 76,250 |
| Net profit (£) | | 115,128 | 357,015 | | 116,050 | 440,158 | 469,770 | 62,104 | 100,858 | 153,444 | 162,156 |
| Number of equity partners | 1 | 2 | 3 | 1 | 3 | 6 | 4 | 1 | 2 | 1 | 2 |
| Number of non equity partners | | | | | | | | | | | |
| Number of fee earners (excluding partners) | 4 | | 7 | | 8 | 4 | 10 | 6 | 4 | 3 | 1 |
| PII premium (£) | 17,392 | 18,732 | 26,425 | 3,670 | 58,056 | 49,294 | 82,500 | 19,763 | 32,421 | 17,720 | 20,317 |
| Salaries to fees (%) | 75.2% | 24.4% | 49.4% | 45.0% | 67.2% | 41.1% | 48.3% | 38.1% | 59.0% | 45.0% | 36.7% |
| Net profit to fees (%) | | 40.7% | 32.5% | | 7.3% | 28.7% | 20.9% | 8.1% | 16.1% | 36.4% | 41.1% |
| Average fees per partner (£) | 336,874 | 141,417 | 366,700 | 48,201 | 528,842 | 255,956 | 561,223 | 763,120 | 312,526 | 421,183 | 197,240 |
| Work in progress to fees (%) | | | | | | | | | | | |
| Overheads to fees (%) | 51.1% | 67.0% | 28.5% | 78.7% | 30.3% | 36.9% | 39.9% | 55.7% | 35.2% | 34.8% | 36.6% |
| - establishment costs to fees (%) | 10.0% | 6.2% | 4.5% | 13.0% | 5.3% | 6.2% | 6.8% | 2.6% | 8.8% | 7.4% | |
| - finance costs to fees (%) | 2.4% | 0.9% | 0.0% | 6.5% | 0.7% | 1.3% | 1.6% | 10.2% | 0.2% | 0.5% | |
| - general overheads to fees (%) | 38.7% | 59.9% | 24.0% | 59.2% | 24.3% | 29.4% | 31.5% | 42.9% | 26.2% | 26.9% | |
| Net profit per partner (£) | | 57,564 | 119,005 | | 38,683 | 73,360 | 117,443 | 62,104 | 50,429 | 153,444 | 81,078 |
| Average capital per partner (£) | | 167 | 113,726 | | 100,422 | 14,735 | 70,815 | 290,729 | 164,090 | 120,410 | 129,145 |
| Lock up to fees (%) | 14.6% | 6.2% | 11.5% | 28.5% | 38.4% | 35.8% | 33.1% | 138.4% | 31.0% | 24.1% | 31.3% |
| Fee earners to partners | 4.0 | 0.0 | 2.3 | 0.0 | 2.7 | 0.7 | 2.5 | 6.0 | 2.0 | 3.0 | 0.5 |
| PII premium to fees (%) | 5.2% | 6.6% | 2.4% | 7.6% | 3.7% | 3.2% | 3.7% | 2.6% | 5.2% | 4.2% | 5.2% |

| SOUTH REGION General practices (continued) | FIRMS | | | | | | | | | | |
|--|-----------|-----------|-----------|-----------|------------|-----------|-----------|-----------|------------|-----------|----------|
| | F57 | F59 | F60 | F61 | F62 | F65 | F66 | F68 | F83 | F84 | AVERAGES |
| Fees (£) | 2,447,536 | 1,810,823 | 4,801,676 | 5,774,434 | 17,077,081 | 1,930,529 | 2,328,230 | 8,876,110 | 14,976,000 | 3,441,425 | |
| Salaries (£) | 1,621,243 | 1,326,465 | 1,455,871 | 2,973,991 | 7,250,622 | 965,679 | 951,121 | 3,742,411 | 3,932,168 | 1,146,002 | |
| Overheads (£) | 1,174,297 | 529,955 | 1,240,365 | 1,936,171 | 4,777,085 | 470,449 | 865,179 | 2,452,131 | 4,931,114 | 1,503,498 | |
| - establishment (£) | | | 232,074 | | 1,017,959 | 106,246 | 105,560 | | 806,459 | 427,214 | |
| - finance (£) | | | 172,794 | | 1,216,207 | 77,527 | 53,655 | | (383,990) | (22,659) | |
| - general (£) | | | 835,497 | | 2,542,919 | 286,676 | 705,964 | | 4,508,645 | 1,098,943 | |
| Total capital (£) | | 158,573 | 1,294,574 | 3,335,352 | 6,497,291 | 676,102 | 1,113,067 | 6,380,149 | 1,159,000 | 445,000 | |
| Work in progress (£) | | | 106,441 | 878,122 | 138,195 | | | 3,060,462 | | | |
| Debtors (£) | 603,167 | 200,763 | 2,052,967 | 1,719,021 | 6,717,572 | 939,232 | 263,127 | 2,393,580 | 7,352,936 | 1,663,989 | |
| - disbursement | 60,577 | 15,841 | 500,000 | | 1,302,551 | | 85,893 | 677,093 | 195,275 | 79,339 | |
| - billed | 246,836 | 39,783 | 1,051,527 | 618,110 | 3,536,072 | 716,495 | 177,234 | 1,716,487 | 5,112,207 | 1,056,322 | |
| - UITF40 | 295,754 | 145,139 | 501,440 | 1,100,911 | 1,878,949 | 222,737 | | | 2,045,454 | 528,328 | |
| Net profit (£) | | 250,951 | 2,155,910 | 1,124,173 | 5,013,384 | 660,227 | 555,161 | 3,212,478 | 3,877,867 | 791,925 | |
| Number of equity partners | 4 | 2 | 10 | 7 | 26 | 5 | 8 | 27 | 8 | 7 | |
| Number of non equity partners | 1 | 1 | 2 | | | | | | 14 | | |
| Number of fee earners (excluding partners) | 18 | 11 | 17 | 50 | 102 | 14 | 14 | 50 | 40 | 18 | |
| PII premium (£) | 41,330 | 98,714 | 185,387 | 124,000 | 317,686 | 37,971 | 72,104 | | 236,889 | 146,093 | |
| Salaries to fees (%) | 66.2% | 73.3% | 30.3% | 51.5% | 42.5% | 50.0% | 40.9% | 42.2% | 26.3% | 33.3% | 46.2% |
| Net profit to fees (%) | | 13.9% | 44.9% | 19.5% | 29.4% | 34.2% | 23.8% | 36.2% | 25.9% | 23.0% | 26.0% |
| Average fees per partner (£) | 489,507 | 603,608 | 400,140 | 824,919 | 656,811 | 386,106 | 291,029 | 328,745 | 680,727 | 491,632 | 394,740 |
| Work in progress to fees (%) | | | 2.2% | 15.2% | 0.8% | | | 34.5% | | | 10.0% |
| Overheads to fees (%) | 48.0% | 29.3% | 25.8% | 33.5% | 28.0% | 24.4% | 37.2% | 27.6% | 32.9% | 43.7% | 38.0% |
| - establishment costs to fees (%) | | | 4.8% | | 6.0% | 5.5% | 4.6% | | 5.4% | 12.4% | 6.3% |
| - finance costs to fees (%) | | | 3.6% | | 7.1% | 4.0% | 2.3% | | (2.6)% | (0.6)% | 2.9% |
| - general overheads to fees (%) | | | 17.4% | | 14.9% | 14.9% | 30.3% | | 30.1% | 31.9% | 28.8% |
| Net profit per partner (£) | | 83,650 | 179,659 | 160,596 | 192,822 | 132,045 | 69,395 | 118,981 | 176,267 | 113,132 | 94,776 |
| Average capital per partner (£) | | 52,858 | 107,881 | 476,479 | 249,896 | 135,220 | 139,133 | 236,302 | 52,682 | 63,571 | 124,197 |
| Lock up to fees (%) | 24.6% | 11.1% | 45.0% | 45.0% | 40.1% | 48.7% | 11.3% | 61.4% | 49.1% | 48.4% | 32.5% |
| Fee earners to partners | 3.6 | 3.7 | 1.4 | 7.1 | 3.9 | 2.8 | 1.8 | 1.9 | 1.8 | 2.6 | 2.3 |
| PII premium to fees (%) | 1.7% | 5.5% | 3.9% | 2.1% | 1.9% | 2.0% | 3.1% | 0.0% | 1.6% | 4.2% | 3.5% |

| SOUTH REGION Personal injury | | | |
|---|--------------|------------|-----------------|
| | FIRMS | | |
| | F15 | F38 | AVERAGES |
| Fees (£) | 1,667,946 | 573,887 | |
| Salaries (£) | 540,067 | 338,984 | |
| Overheads (£) | 454,596 | 175,653 | |
| - establishment (£) | 52,888 | 64,690 | |
| - finance (£) | 73,791 | 17,545 | |
| - general (£) | 327,917 | 93,418 | |
| Total capital (£) | 282,816 | 121,518 | |
| Work in progress (£) | 10,660 | | |
| Debtors (£) | 1,502,648 | 85,353 | |
| - disbursement | | | |
| - billed | 1,087,094 | | |
| - UITF40 | 415,554 | | |
| Net profit (£) | 263,916 | 102,233 | |
| Number of equity partners | 2 | 2 | |
| Number of non equity partners | | | |
| Number of fee earners (excluding partners) | 7 | 2 | |
| PII premium (£) | 49,823 | 20,733 | |
| Salaries to fees (%) | 32.4% | 59.1% | 45.7% |
| Net profit to fees (%) | 15.8% | 17.8% | 16.8% |
| Average fees per partner (£) | 833,973 | 286,944 | 560,458 |
| Work in progress to fees (%) | 0.6% | | 0.6% |
| Overheads to fees (%) | 27.3% | 30.6% | 28.9% |
| - establishment costs to fees (%) | 3.2% | 11.3% | 7.2% |
| - finance costs to fees (%) | 4.4% | 3.0% | 3.7% |
| - general overheads to fees (%) | 19.7% | 16.3% | 18.0% |
| Net profit per partner (£) | 131,958 | 51,117 | 91,537 |
| Average capital per partner (£) | 141,408 | 60,759 | 101,084 |
| Lock up to fees (%) | 90.7% | 14.9% | 52.8% |
| Fee earners to partners | 3.5 | 1.0 | 2.3 |
| PII premium to fees (%) | 3.0% | 3.6% | 3.3% |

| SOUTH REGION Conveyancing | | | | | |
|---|--------------|------------|------------|------------|-----------------|
| | FIRMS | | | | |
| | F49 | F63 | F64 | F67 | AVERAGES |
| Fees (£) | 442,540 | 248,165 | 318,084 | 2,779,369 | |
| Salaries (£) | 205,408 | | 142,824 | 1,774,589 | |
| Overheads (£) | 308,423 | 94,489 | 191,142 | 939,604 | |
| - establishment (£) | 30,157 | 32,914 | 39,119 | 244,223 | |
| - finance (£) | 2,997 | 33,845 | 44,380 | 92,310 | |
| - general (£) | 275,269 | 27,730 | 107,643 | 603,071 | |
| Total capital (£) | 8,226 | 59,792 | 96,587 | 253,959 | |
| Work in progress (£) | | | | | |
| Debtors (£) | 2,269 | 65,710 | 20,041 | 277,901 | |
| - disbursement | | | | 107,104 | |
| - billed | 2,269 | 65,710 | 20,041 | 170,797 | |
| - UITF40 | | | | | |
| Net profit (£) | | 164,139 | 3,401 | 1,145,455 | |
| Number of equity partners | 1 | 2 | 2 | 10 | |
| Number of non equity partners | | | | | |
| Number of fee earners (excluding partners) | | | 1 | 10 | |
| PII premium (£) | 49,816 | 22,584 | 23,861 | 62,147 | |
| Salaries to fees (%) | 46.4% | | 44.9% | 63.8% | 51.7% |
| Net profit to fees (%) | | 66.1% | 1.1% | 41.2% | 36.1% |
| Average fees per partner (£) | 442,540 | 124,083 | 159,042 | 277,937 | 250,900 |
| Work in progress to fees (%) | | | | | |
| Overheads to fees (%) | 69.7% | 38.1% | 60.1% | 33.8% | 50.4% |
| - establishment costs to fees (%) | 6.8% | 13.3% | 12.3% | 8.8% | 10.3% |
| - finance costs to fees (%) | 0.7% | 13.6% | 14.0% | 3.3% | 7.9% |
| - general overheads to fees (%) | 62.2% | 11.2% | 33.8% | 21.7% | 32.2% |
| Net profit per partner (£) | | 82,070 | 1,701 | 114,546 | 66,105 |
| Average capital per partner (£) | 8,226 | 29,896 | 48,294 | 25,396 | 27,953 |
| Lock up to fees (%) | 0.5% | 26.5% | 6.3% | 10.0% | 10.8% |
| Fee earners to partners | 0.0 | 0.0 | 0.5 | 1.0 | 0.4 |
| PII premium to fees (%) | 11.3% | 9.1% | 7.5% | 2.2% | 7.5% |

| SOUTH REGION | | |
|---|---|----------------|
| Other specialist practices | | |
| | FIRM F58 <i>PI & Employ- ment only</i> | AVERAGE |
| Fees (£) | 733,851 | |
| Salaries (£) | 18,077 | |
| Overheads (£) | 127,741 | |
| - establishment (£) | | |
| - finance (£) | | |
| - general (£) | | |
| Total capital (£) | 418,035 | |
| Work in progress (£) | | |
| Debtors (£) | 59,240 | |
| - disbursement | | |
| - billed | | |
| - UITF40 | | |
| Net profit (£) | 605,366 | |
| Number of equity partners | 2 | |
| Number of non equity partners | | |
| Number of fee earners (excluding partners) | | |
| PII premium (£) | 9,523 | |
| Salaries to fees (%) | 2.5% | 2.5% |
| Net profit to fees (%) | 82.5% | 82.5% |
| Average fees per partner (£) | 366,926 | 366,926 |
| Work in progress to fees (%) | | |
| Overheads to fees (%) | 17.4% | 17.4% |
| - establishment costs to fees (%) | | |
| - finance costs to fees (%) | | |
| - general overheads to fees (%) | | |
| Net profit per partner (£) | 302,683 | 302,683 |
| Average capital per partner (£) | 209,018 | 209,018 |
| Lock up to fees (%) | 8.1% | 8.1% |
| Fee earners to partners | 0.0 | 0.0 |
| PII premium to fees (%) | 1.3% | 1.3% |