

Candidate Number:

Institute of Professional Legal Studies
Admissions Test December 2021
Section D
Numeracy

1. Thomas O'Rourke suffered hearing loss while working for four different construction companies: Air NI Ltd, Builders for Hire Ltd, Savage & Co Ltd and Bretton Bros Ltd. Thomas sued these four companies. The Judge that heard Thomas' case decided that he should be compensated for his hearing loss in the sum of £45,000. The Judge made an order that Thomas O'Rourke be paid £45,000 by the Defendants.

The Defendants agreed that the proportion that they would each pay would be determined by the length of time that Thomas worked for each respective employer. In other words, if Thomas worked for one employer for 20% of his career, that employer would pay 20% of the order.

Thomas worked for 40 years in total, and only worked for the four construction companies. He worked for Air NI Ltd for 8 years. He worked for Builders for Hire Ltd for 12 years. He worked for Savage & Co Ltd for 6 years. He worked for Bretton Bros Ltd for 14 years.

How much did Savage & Co have to contribute to the total amount?

- (a) £6,750
- (b) £2,700
- (c) £30,000
- (d) £3,000
- (e) £1,080
2. William Geddis had been charged with theft at a local toy store. William had pleaded guilty and the Judge was deciding on his sentence. William had stolen a Lego set worth £129.98, a Barbie worth £39.50, a Nerf Gun worth £45.00, a Playstation worth £499.99 and a pram set worth £79.99. The police had recovered the Lego set and the pram set. However, the pram set was unusable as it had been used and damaged. The Judge decided to make a compensation order for the total value of the stolen items minus the value of any items that had been recovered in usable condition, plus an offender's levy of £35.00.

What was the value of the compensation order that the Court made?

- (a) £664.48
- (b) £584.49
- (c) £619.49
- (d) £699.48
- (e) £959.44

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3. Lisa Talbott suffered a devastating injury in a road traffic accident when a drink driver broke a red light, causing a road traffic collision with the car in which Lisa was a passenger. Lisa suffered a fracture to her spine which meant that she could not walk for 18 months.

Lisa attended 2 sessions of physiotherapy per month for 24 months. Each physiotherapy session cost £60.00. Lisa also had to buy a specially adapted car which she could drive. She sold her old car for £7,750. Lisa purchased an adapted car for £18,995. Lisa also had to pay £8,000 for a stair lift. The Judge decided that general damages for her injury should be £90,000. The Judge awarded Lisa all of her financial losses, but deducted the sale value of her original car. How much did the Judge award?

- (a) £119,025.00
- (b) £112,125.00
- (c) £118,305.00
- (d) £112,975.00
- (e) £111,405.00

4. Your Master has been instructed to administer the estate of Felix Warnock. Inheritance Tax is charged at a rate of 40% of the net value of all assets of an estate over £325,000. The net value is the gross value of the estate at the date of death minus any debts.

Felix had a property worth £575,000 which was subject to a mortgage of £80,000. Felix also had a ski chalet in Austria worth €125,000 which was mortgage free. Felix's other assets comprised, a vintage painting worth £45,000, a car worth £6,000, a bank account with £12,000 in it, and furniture worth £6,250.

Felix died owing £2,235 of care home fees, and £675.00 of land and property rates.
Felix left all of his net estate after tax to his niece, Matilda.
When Felix died, £1 was worth €1.15

How much will Matilda inherit?

- (a) £670,035.65
- (b) £553,054.00
- (c) £580,021.39
- (d) £402,021.39
- (e) £532,021.38

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5. Walkers NI Ltd are a hospitality company who catered an event for one of their clients, Mary Woodrow, who was an architect throwing an anniversary party to celebrate 20 years of business. Mary had agreed to pay Walkers £5,780.00 + VAT at 20% for the catering, which was broken down as £3,000 for a hog roast, £1,000 for side dishes, £1,200 for deserts, and £580 for salads. On the day of the event, Walkers had forgotten to bring the salads. Mary therefore refused to pay Walker's bill.

Walkers sued Mary for the monies due and owing, instructing both a Solicitor and Barrister. The Judge calculated the amount decreed on the basis that Walkers were entitled to their total fee minus the amount that was claimed in respect of salads plus statutory interest at a rate of 8% per annum. The Judge further ordered that Mary had to pay Walkers' legal costs on the amount ordered.

The Judge heard the case and made the order 300 days after the monies had become due and owing. Assume in this year there were 365 days.

Legal Costs are determined according to the below scale.

Actions where the amount decreed:	Solicitor's Costs	Barrister's Costs
Does not exceed £1,000	£250	£254
Exceeds £1,000 but does not exceed £2,500	£546	£554
Exceeds £2,500 but does not exceed £5,000	£1,153	£1,170
Exceeds £5,000 but does not exceed £6,500	£1,638	£1,662
Exceeds £6,500 but does not exceed £8,000	£2,123	£2,155
Exceeds £8,000	£2,427	£2,463

How much did Mary have to pay Walkers in total?

- (a) £6,650.30
- (b) £8,841.92
- (c) £10,928.30
- (d) £11,051.93
- (e) £11,017.20

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6. Darcy O'Rourke is a freelance dance teacher who operates as a sole trader. Darcy is attempting to calculate the amount of income tax that she will have to pay.

Income tax is calculated in 'bands' according to your net income, which is your gross income after any expenses have been deducted. This means that the rate of income tax you have to pay on a portion of your income increases in staged amounts. For example, if you have an income that falls into band 4, you do not pay 45% tax on your whole salary, you still only pay a tax of 0% on the first £12,500 you earn, and 20% on the next £37,500 you earn.

Darcy earned a gross amount of £365,670.98 in the last financial year. Darcy had the following expenses:

- i. Darcy spent £12,000 on renting a dance studio;
- ii. Darcy spent £1,115.98 on competition entry fees;
- iii. Darcy spent £670.00 on petrol;
- iv. Darcy spent £35.60 on car parking;
- v. Darcy spent £1,960.40 on insurance;
- vi. Darcy spent £8,000.00 on new mirrors for the studio.

The income tax bands for the financial year:

Band 1: £0 - £12,500	0%
Band 2: £12,501 - £50,000	20%
Band 3: £50,001 - £150,000	40%
Band 4: Over £150,000	45%

How much net income (after tax) does Darcy receive?

- (a) £133,850.05
- (b) £153,850.05
- (c) £208,038.95
- (d) £188,038.95
- (e) £255,538.95

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7. Your Master has asked you to draw up the bill of costs and outlay for a county court action that he was instructed in on behalf of the Plaintiff.

Your Master appeared in 4 reviews. The hearing took two days. The amount decreed was £5,000.

Your Master had to pay a fee of £250.00 to issue the Civil Bill and a fee of £450.00 to issue a Certificate of Readiness.

The County Court Rules state:

“Reviews shall be charged at a cost of £61.06 per review.

The first day of hearing shall be charged in accordance with the scale contained in Table 1.

The second or any further day of hearing shall be charged at 50% of the scale contained in Table 1.”

Table 1

Actions where the amount decreed:	Solicitor's Costs
Does not exceed £1,000	£250
Exceeds £1,000 but does not exceed £2,500	£546
Exceeds £2,500 but does not exceed £5,000	£1,153
Exceeds £5,000 but does not exceed £6,500	£1,638
Exceeds £6,500 but does not exceed £8,000	£2,123
Exceeds £8,000	£2,427

Your Master is VAT registered. VAT is chargeable at 20% on your Master's fees but not on outlays.

What is the total amount that your Master is owed?

- (a) £3,208.49
- (b) £3,068.49
- (c) £2,673.74
- (d) £3,941.49
- (e) £4,081.49

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8. Capital Gains Tax is charged on the disposal of a chargeable asset by a chargeable person. In general it is charged on the profit the person has made on the asset i.e. it is charged on the difference between the acquisition value and the disposal value. If there are any costs associated with purchasing or selling the chargeable asset then these costs are deductible before the Capital Gains Tax is calculated. For the purposes of this question Capital Gains Tax is charged at a rate of 10%.

In 2015 Trevor Morrow (chargeable person) purchased a holiday home (chargeable asset) in Donegal for €200,000. When he purchased the property he paid his solicitors €2,000.00 and paid his estate agent a commission of 1.75% of the purchase price. Trevor lives in County Armagh, but he instructed solicitors in Donegal to deal with the conveyances.

For the first 3 years in total, the value of the property rose by 6% per annum. On the fourth year the value of the property rose by 3%. On the fifth year the property value rose by 9%. The value has remained the same ever since.

When the property was sold in 2021, Trevor agreed to pay his solicitors €2,500.00 for the conveyance. The exchange rate throughout the period was £1: €1.20

How much Capital Gains Tax does Trevor have to pay?

- (a) £4,952.26
- (b) £1,066.47
- (c) £21,619.23
- (d) £5,619.23
- (e) £7,131.68

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Spelling, Grammar and Punctuation

- Many different types of expert evidence are employed before the courts on a regular
- basis. The discipline of expert witness required in any given case will vary depending
- on the nature of the case under consideration. There is therefore no exhaustive list
- of the types of expert evidence that are admissible in litigation; rather, the focus is
- placed on what might be required by the courts to adjudicate upon any particular
- issue. A generally accepted position is that expert evidence will be admissible
- wherever peculiar skill and judgement, applied to a particular subject, are required to
- explain results, or trace them to their causes.
- Theoretically, the types of expert evidence, that might be required in any particular
- case are endless and the types of new evidence which may emerge will not remain
- stationary but will be subject to the nature of the proceedings before the court.
- It is possible that multiple expert witnesses may be required in any one case, where
- multiple issues require explanation. For example, the case of *Dusek & Others v*
- Stormharbour Securities LLP* concerned a fatal injury claim taken by the widow and
- children of a passenger killed in a helicopter crash in the Andes mountains in Peru
- while on a work visit to a proposed project site. The helicopter had been chartered
- by the deceased's employer. In order to determine liability, it was necessary for the
- court to hear from expert witnesses with regard to aviation and the operation and
- auditing of helicopter charters. The facts of a case will dictate the types of expert
- evidence required, and multiple expert witnesses may be adduced so long as they
- address different issues and their evidence is necessary for the determination of the
- proceedings.

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- Engineering evidence is the most common form of expert evidence consulted in the
- conduct of litigation. This is unsurprising, given the broad scope of matters falling
- within the discipline of engineering – the branch of science and technology concerned
- with the design, building and use of engines, machines and structures. In fact, it was
- the need for guidance on matters of science that prompted the courts to lay the
- foundations for the admission of opinion evidence by experts in a relevant field of
- knowledge. Expert evidence as currently known has its origins in the case of *Folkes*
- v Chadd*, which considered whether a bank that had been erected to prevent the
- overflow of the sea had caused the local harbour to choke up. When delivering the
- decision of the court and permitting the opinion of an expert engineering witness to
- be admitted, Lord Mansfield stated, “I cannot believe that where the question is,
- whether a defect arises from a natural or an artificial cause, the opinions of men of
- science are not to be received.” The perceived value of engineering evidence
- therefore conceived the modern role of the expert witness.
- Many civil proceedings require input from engineers, both to determine whether a
- plaintiff has a viable cause of action at first instance and thereafter to prove or
- disprove a claim in court. Engineers may therefore find themselves briefed in such
- cases at varying stages of the litigation process. The actions or investigations
- required to be taken will vary according to the nature of the case and the instructions
- provided. Independent of the rules of court, engineers should be conscious that they
- bear an ethical duty to act independently and impartially, uninfluenced by any
- personal considerations when engaged as an expert witness in legal proceedings.

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- Engineering evidence frequently arises in the context of personal injury actions. Such
- actions often encompass a number of allegations, which may include negligence,
- breach of contract, breach of duty or breach of statutory duty on the part of the
- defendant. The circumstances of the accident may also differ greatly, ranging from
- a member of the public tripping in a public place to an employee sustaining injuries
- during the course of his or her work. Depending on the nature of the alleged injuries,
- different legislative provisions may apply, and this will influence the instructions given
- to an engineer and the issues on which he or she is requested to provide an opinion.

Adapted from A Guide to Expert Witness Evidence
Tottenham, Pendergast
Joyce and Madden
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