



R06 — FINANCIAL PLANNING PRACTICE

CASE STUDIES – JANUARY 2024

Case Study 1

Daniel and Sophia, both aged 63, are planning to retire in the next two years. They are married and have one daughter and three grandchildren. They are both in good health.

Daniel and Sophia are both employed and work full time. Daniel is an engineer and receives a gross salary of £42,000 per annum. He is a member of his employer's workplace pension scheme. Both Daniel and his employer contribute 6% of his gross salary to the scheme. Daniel's pension fund has a current value of £250,000 and is invested in a UK growth fund. Daniel's employer does not offer any other employee benefits.

Sophia is a senior manager and receives a gross salary of £58,000 per annum. She is a member of her employer's workplace pension scheme and contributes 5% of her gross salary to the scheme. Her employer contributes 3% of her gross salary to the scheme. Sophia's pension fund has a current value of £300,000 and is invested in a UK treasury and fixed-interest fund. Sophia is also a member of her employer's death-in-service scheme which will pay out three times her basic salary on death whilst in service. She also receives protection under the company's comprehensive Private Medical Insurance scheme, which also covers Daniel as her spouse.

Just over a year ago, Daniel began drawing a pension income from a former employer's defined benefit pension scheme. This pays him a gross annual income of £10,000.

Daniel and Sophia own their home which is now mortgage-free. This has a current value of £480,000. They are considering selling the property soon after retirement with a view to moving to live nearer their daughter. This would release capital of approximately £200,000 as they plan to purchase a cheaper property. They have no debts or liabilities.

Daniel and Sophia have a range of stocks & shares ISA holdings which are invested in UK equity and bond funds. They have not yet used their ISA allowances for the current tax year as they are considering their affordability in this area, and how best to use their current cash holdings to maximise tax-efficiency.

Daniel and Sophia have up-to-date Wills which leave all assets to the survivor on first death and then to their daughter on second death.

For Small Business 80 1839 Retirement Planning Case Study America

Thomas Griffiths



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Table of Contents For Small Business 80 1839 Retirement Planning Case Study America

1. Understanding the eBook For Small Business 80 1839 Retirement Planning Case Study America
 - The Rise of Digital Reading For Small Business 80 1839 Retirement Planning Case Study America
 - Advantages of eBooks Over Traditional Books
2. Identifying For Small Business 80 1839 Retirement Planning Case Study America
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an For Small Business 80 1839 Retirement Planning Case Study America
 - User-Friendly Interface
4. Exploring eBook Recommendations from For Small Business 80 1839 Retirement Planning Case Study America
 - Personalized Recommendations
 - For Small Business 80 1839 Retirement Planning Case Study America User Reviews and Ratings

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- For Small Business 80 1839 Retirement Planning Case Study America and Bestseller Lists
- 5. Accessing For Small Business 80 1839 Retirement Planning Case Study America Free and Paid eBooks
 - For Small Business 80 1839 Retirement Planning Case Study America Public Domain eBooks
 - For Small Business 80 1839 Retirement Planning Case Study America eBook Subscription Services
 - For Small Business 80 1839 Retirement Planning Case Study America Budget-Friendly Options
- 6. Navigating For Small Business 80 1839 Retirement Planning Case Study America eBook Formats
 - ePub, PDF, MOBI, and More
 - For Small Business 80 1839 Retirement Planning Case Study America Compatibility with Devices
 - For Small Business 80 1839 Retirement Planning Case Study America Enhanced eBook Features
- 7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of For Small Business 80 1839 Retirement Planning Case Study America
 - Highlighting and Note-Taking For Small Business 80 1839 Retirement Planning Case Study America
 - Interactive Elements For Small Business 80 1839 Retirement Planning Case Study America
- 8. Staying Engaged with For Small Business 80 1839 Retirement Planning Case Study America
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers For Small Business 80 1839 Retirement Planning Case Study America
- 9. Balancing eBooks and Physical Books For Small Business 80 1839 Retirement Planning Case Study America
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection For Small Business 80 1839 Retirement Planning Case Study America
- 10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
- 11. Cultivating a Reading Routine For Small Business 80 1839 Retirement Planning Case Study America
 - Setting Reading Goals For Small Business 80 1839 Retirement Planning Case Study America
 - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of For Small Business 80 1839 Retirement Planning Case Study America
 - Fact-Checking eBook Content of For Small Business 80 1839 Retirement Planning Case Study America
 - Distinguishing Credible Sources

13. Promoting Lifelong Learning
 - Utilizing eBooks for Skill Development
 - Exploring Educational eBooks
14. Embracing eBook Trends
 - Integration of Multimedia Elements
 - Interactive and Gamified eBooks

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