

Enterprise Investment Scheme

Table 8.1: Number of companies raising funds, number of subscriptions and amounts raised from 1993-94¹ to 2012-13^p

Claims data received by November 2014²

Numbers: actual; Amounts: £ million

Year ²	Companies raising funds for first time	All companies raising funds	Subscriptions ³	Companies raising funds for first time	All companies raising funds
	Number	Number	Number	Amount	Amount
1993-94	75	75	480	3.9	3.9
1994-95	400	425	4,970	39.0	41.4
1995-96	440	550	5,140	45.5	52.9
1996-97	475	650	11,820	73.4	94.3
1997-98	530	725	11,410	85.1	113.4
1998-99	1,035	1,265	15,330	237.8	294.0
1999-00	1,640	2,105	29,340	462.6	613.7
2000-01	2,380	3,315	45,780	668.5	1,065.2
2001-02	1,685	2,855	25,480	418.9	760.9
2002-03	1,340	2,455	27,635	372.2	667.3
2003-04	1,150	2,175	28,125	334.1	627.2
2004-05	1,210	2,190	32,360	325.4	606.4
2005-06	1,155	2,140	31,525	305.6	647.6
2006-07	1,150	2,170	39,680	376.6	732.5
2007-08	1,130	2,205	37,135	365.9	707.3
2008-09	940	1,920	23,545	288.4	517.7
2009-10	995	1,975	25,960	363.5	622.7
2010-11	1,070	2,025	32,435	311.9	548.8
2011-12	1,565	2,675	88,845	690.4	1,032.0
2012-13 ^p	1,135	2,395	63,465	562.5	1,015.5
All Years	21,490	** ⁴	580,455	6,331.0	10,764.8

Source: EIS1 forms

Statistics in this table are consistent with HMRC's policies on dominance and disclosure.

Numbers are rounded to the nearest 5 and amounts are rounded to the nearest £0.1m. Totals may not sum due to rounding.

1. Tax year ending 5 April.

2. Companies have a period of several years after shares are issued to submit an EIS1 compliance statement. Therefore, data for 2012-13 is provisional and subject to change due to claims not yet received, whereas claims received for 2013-14 and 2014-15 are currently excluded.

3. The number of subscriptions is not equal to the number of investors as an individual can invest in more than one company.

4. The total is not given as companies may raise funds in more than one year.

p. Provisional.



Enquiries

Statistical enquiries should be addressed to: Irina Foss VCS Statistics, KAI Direct Business Taxes, HM Revenue & Customs, Room 2/54, 100 Parliament Street, London, SW1A 2BQ. Tel: 03000 586 261, E-mail: Irina.Foss@hmrc.gsi.gov.uk

For more general enquiries please refer to the HMRC website:

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or contact the Venture Capital **Helpline** on **03000 588907** for general enquiries.

The next update of these tables, with information for 2013-14, will be published in December 2015.

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Table 8.2: Number of companies and amount of funds raised, by industry, from 2010-11¹ to 2012-13^p

Claims data received by November 2014²

Numbers: actual; Amounts: £million

Industry ³	2010-11		2011-2012		2012-2013 ^p	
	Number	Amount	Number	Amount	Number	Amount
Agriculture, forestry and fishing	*	*	15	4.7	20	5.6
Hi Tech Companies ⁴	610	140.7	720	174.9	725	208.3
Energy & Water Supply	75	41.2	180	197.1	115	207.8
Manufacturing	250	53.5	295	68.6	280	80.6
Construction	20	5.9	45	14.8	30	8.1
Distribution, restaurants and catering	300	71.1	385	114.1	345	144.5
Transport and communication	35	2.7	40	9.5	50	16.4
Business services	450	94.3	615	231.7	515	162.9
Recreational activities	230	129.1	295	190.7	225	150.4
Other services	55	8.3	85	25.9	95	30.9
Total	2,025	548.8	2,675	1,032.0	2,395	1,015.5

Source: EIS1 forms

Statistics in this table are consistent with HMRC's policies on dominance and disclosure.

Numbers are rounded to the nearest 5 and amounts are rounded to the nearest £0.1m. Totals may not sum due to rounding.

1. Tax year ending 5 April.

2. Companies have a period of several years after shares are issued to submit an EIS1 compliance statement. Therefore, data for 2012-13 is provisional and subject to change due to claims not yet received, whereas claims received for 2013-14 and 2014-15 are currently excluded.

3. Trade Classification Numbers (TCNs) are used to identify the type of trade carried out by the company. It should be taken into account that the most recent TCN data available have been used and some companies could have changed their trade since submitting their EIS1 forms.

4. Hi Tech Companies is not a category identified by the Trade Classification system. This category includes selected companies from other industry groups involved in activities such as research and development, chemicals and computer consultancy.

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* Value suppressed as cell count less than 5.



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Table 8.3: Number of companies and amount of funds raised, by size of funds, from 2010-11¹ to 2012-13^p

Claims data received by November 2014²

Size of funds raised per company (Upper limit) £	2010-11 ³		2011-12		2012-13 ^p	
	Number	Amount	Number	Amount	Number	Amount
	actual	£m	actual	£m	actual	£m
10,000	190	0.9	200	1.2	160	0.8
25,000	195	3.6	230	4.4	185	3.5
50,000	275	11.0	315	12.7	295	11.5
100,000	350	27.1	425	33.0	380	29.4
150,000	180	22.9	250	31.9	250	31.5
200,000	145	25.9	175	31.2	180	31.7
250,000	110	24.8	130	30.2	140	32.3
300,000	80	21.5	110	30.2	85	23.9
350,000	65	20.6	80	26.5	90	29.8
400,000	50	18.9	75	28.2	65	23.9
450,000	40	16.2	65	26.8	40	16.4
500,000	45	20.8	60	28.1	60	28.3
750,000	120	75.4	120	73.7	145	87.6
1,000,000	60	52.4	100	86.8	90	79.8
1,250,000	35	37.3	70	76.9	60	67.6
1,500,000	30	39.8	35	45.1	30	38.1
1,750,000	15	26.0	30	52.3	20	31.0
2,000,000	55	103.7	210	412.9	20	33.9
3,000,000					40	100.0
4,000,000					25	80.3
5,000,000					50	234.4
Total	2,025	548.8	2,675	1,032.0	2,395	1,015.5

Source: EIS1 forms

Statistics in this table are consistent with HMRC's policies on dominance and disclosure.

Numbers are rounded to the nearest 5 and amounts are rounded to the nearest £0.1m. Totals may not sum due to rounding.

1. Tax year ending 5 April.

2. Companies have a period of several years after shares are issued to submit an EIS1 compliance statement. Therefore, data for 2012-13 is provisional and subject to change due to claims not yet received, whereas claims received for 2013-14 and 2014-15 are currently excluded.

3. From July 2007 to April 2012, companies must have raised no more than £2 million in total from Venture Capital schemes. From April 2012 companies can raise up to £5m.

p. Provisional.



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Table 8.4: Number of companies and amount of funds raised, by region, from 2010-11¹ to 2012-13^P

Claims data received by November 2014²

Numbers: actual; Amounts: £million

Government Office Region ³	2010-11		2011-12		2012-13 ^P	
	Number	Amount	Number	Amount	Number	Amount
England	1,795	498.3	2,420	975.0	2,420	932.2
- North East	40	13.6	60	13.0	50	12.0
- North West	125	21.1	150	38.3	140	44.5
- Yorkshire & the Humber	75	10.5	90	16.3	75	14.4
- East Midlands	65	13.5	80	18.3	70	32.5
- West Midlands	95	16.4	115	24.5	110	29.8
- South West	150	32.5	185	40.6	175	46.9
- East of England	145	39.3	210	57.0	200	73.6
- London	715	266.0	1,045	591.6	905	459.9
- South East	390	85.4	485	175.3	430	218.7
Wales	55	12.0	70	15.4	55	20.8
Scotland	145	31.7	155	34.3	150	46.1
Northern Ireland	25	6.9	30	7.4	35	16.5
United Kingdom	2,025	548.8	2,675	1,032.0	2,395	1,015.5

Source: EIS1 forms

Statistics in this table are consistent with HMRC's policies on dominance and disclosure.

Numbers are rounded to the nearest 5 and amounts are rounded to the nearest £0.1m. Totals may not sum due to rounding.

1. Tax year ending 5 April.

2. Companies have a period of several years after shares are issued to submit an EIS1 compliance statement. Therefore, data for 2012-13 is provisional and subject to change due to claims not yet received, whereas claims received for 2013-14 and 2014-15 are currently excluded.

3. The regional breakdown is based on the registered address of the company, which may differ from the region in which the investment took place. For more information on GOR codes see www.ons.gov.uk

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Table 8.5: Income tax relief, distribution of investors and amount of investment on which relief was claimed from 2010-11¹ to 2012-13^p

Size of investment in year ² (Upper limit) £	2010-11		2011-12		2012-13 ^p	
	Number of investors	Amount of investment	Number of investors	Amount of investment	Number of investors	Amount of investment
	actual	£m	actual	£m	actual	£m
500	395	0.1	550	0.2	1,150	0.3
1,000	585	0.5	810	0.7	890	0.8
2,500	1,155	2.1	1,370	2.5	1,550	2.8
5,000	1,465	6.1	2,035	8.6	1,885	7.8
10,000	1,725	14.0	2,655	22.2	2,520	21.0
15,000	1,025	13.0	1,500	19.2	1,610	20.5
20,000	770	14.1	1,375	25.3	1,455	26.6
25,000	790	18.6	1,615	38.3	1,380	32.4
50,000	1,660	62.3	3,550	138.3	3,380	130.1
75,000	590	36.3	1,300	80.6	1,230	76.3
100,000	410	37.3	1,175	108.6	995	91.5
150,000	345	43.2	795	99.8	725	89.8
200,000	170	30.5	430	78.1	410	73.2
250,000	80	18.3	265	60.0	205	47.1
300,000	60	17.0	175	49.0	160	44.1
350,000	40	12.4	100	32.8	70	22.1
400,000	20	8.3	90	34.3	65	23.7
450,000	15	7.3	45	19.1	45	18.3
500,000	80	38.7	230	114.8	40	19.9
750,000					80	48.3
1,000,000					90	84.1
Total	11,395	380.1	20,075	932.4	19,925	881.1

Source: Self Assessment Returns

Statistics in this table are consistent with HMRC's policies on dominance and disclosure.

Numbers are rounded to the nearest 5 and amounts are rounded to the nearest £0.1m. Totals may not sum due to rounding.

Total figures provided in this table are not directly comparable with the figures in Table 8.1. For more information please refer to the commentary note.

1. Tax year ending 5 April.

2. From 2008-09 to 2011-12 the maximum investment eligible for income tax relief under EIS was £500,000 per year. From 2012-13 the maximum has been changed to £1m per year.

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