

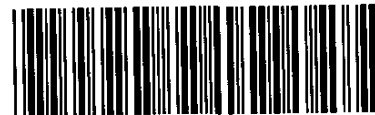
# LIQ03

## Notice of progress report in voluntary winding up



Companies House

WEDNESDAY



\*A7Z7Q0RT\*  
A15 13/02/2019 #182  
COMPANIES HOUSE

### 1 Company details

Company number	0	2	5	7	6	8	8	9
Company name in full	Jamieson Smith Associates Limited							

→ **Filing in this form**  
Please complete in typescript or in bold black capitals.

### 2 Liquidator's name

Full forename(s)	Jonathan Mark
Surname	Williams

### 3 Liquidator's address

Building name/number	2nd Floor Stratus House
Street	Emperor Way
Post town	Exeter Business Park
County/Region	Exeter
Postcode	E X 1 3 Q S
Country	

### 4 Liquidator's name

Full forename(s)	
Surname	

① **Other liquidator**  
Use this section to tell us about another liquidator.

### 5 Liquidator's address

Building name/number	
Street	
Post town	
County/Region	
Postcode	
Country	

② **Other liquidator**  
Use this section to tell us about another liquidator.

# LIQ03

## Notice of progress report in voluntary winding up

### 6 Period of progress report

From date	<sup>d</sup> 2	<sup>d</sup> 9	<sup>m</sup> 0	<sup>m</sup> 1	<sup>y</sup> 2	<sup>y</sup> 0	<sup>y</sup> 1	<sup>y</sup> 8
To date	<sup>d</sup> 2	<sup>d</sup> 8	<sup>m</sup> 0	<sup>m</sup> 1	<sup>y</sup> 2	<sup>y</sup> 0	<sup>y</sup> 1	<sup>y</sup> 9

### 7 Progress report

The progress report is attached

### 8 Sign and date

Liquidator's signature

Signature

X



X

Signature date

<sup>d</sup> 0	<sup>d</sup> 6	<sup>m</sup> 0	<sup>m</sup> 2	<sup>y</sup> 2	<sup>y</sup> 0	<sup>y</sup> 1	<sup>y</sup> 9
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LIQ03

Notice of progress report in voluntary winding up

 **Presenter information**

You do not have to give any contact information, but if you do it will help Companies House if there is a query on the form. The contact information you give will be visible to searchers of the public record.

Contact name **Luke Venner**

Company name **Bishop Fleming LLP**

Address **2nd Floor Stratus House  
Emperor Way**

Post town **Exeter Business Park**

County/Region **Exeter**

Postcode 

E	X	1		3	Q	S
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Country

DX

Telephone **01392 448800**

 **Checklist**

**We may return forms completed incorrectly or with information missing.**

**Please make sure you have remembered the following:**

- The company name and number match the information held on the public Register.
- You have attached the required documents.
- You have signed the form.

 **Important information**

**All information on this form will appear on the public record.**

 **Where to send**

**You may return this form to any Companies House address, however for expediency we advise you to return it to the address below:**

The Registrar of Companies, Companies House,  
Crown Way, Cardiff, Wales, CF14 3UZ.  
DX 33050 Cardiff.

 **Further information**

For further information please see the guidance notes on the website at [www.gov.uk/companieshouse](http://www.gov.uk/companieshouse) or email [enquiries@companieshouse.gov.uk](mailto:enquiries@companieshouse.gov.uk)

**This form is available in an alternative format. Please visit the forms page on the website at [www.gov.uk/companieshouse](http://www.gov.uk/companieshouse)**

**Liquidator's Annual Progress Report to  
Creditors & Members**

**Jamieson Smith Associates Limited- In Liquidation**

**4 February 2019**

# **JAMIESON SMITH ASSOCIATES LIMITED - IN LIQUIDATION**

## **CONTENTS**

- 1** Introduction and Statutory Information
- 2** Progress of the Liquidation
- 3** Creditors
- 4** Liquidator's Remuneration
- 5** Creditors' Rights
- 6** Next Report

## **APPENDICES**

- A** Receipts and Payments Account for the Period from 29 January 2018 to 28 January 2019 and cumulatively from the Liquidator's appointment
- B** Time Analysis for the Period from 29 January 2018 to 28 January 2019
- C** Cumulative Time Analysis for the Period since the Liquidator's Appointment
- D** Additional information in relation to Liquidator's Fees, Expenses & Disbursements

## JAMIESON SMITH ASSOCIATES LIMITED - IN LIQUIDATION

### 1 Introduction and Statutory Information

- 1.1 Jonathan Mark Williams of Bishop Fleming LLP, 2nd Floor Stratus House, Emperor Way, Exeter Business Park, Exeter, EX1 3QS, was appointed as Liquidator of Jamieson Smith Associates Limited (the Company) on 7 November 2017 by Order of the Bristol District Registry following the retirement of Mr O'Sullivan. This progress report covers the period from 29 January 2017 to 28 January 2018 (the Period) and should be read in conjunction with any previous progress reports which have been issued.
- 1.2 Information about the way that we will use, and store, personal data on insolvency appointments can be found at [www.bishopfleminginsolvency.co.uk/privacy-policy](http://www.bishopfleminginsolvency.co.uk/privacy-policy). If you are unable to download this, please contact us and a hard copy will be provided to you.
- 1.3 The principal trading address of the Company was 13 Devon Square, Newton Abbot, Devon, TQ12 2HN. The business traded under the names 'JSA' and 'Jamieson Smith Associates'.
- 1.4 The registered office of the Company has been changed to Bishop Fleming, 2nd Floor Stratus House, Emperor Way, Exeter Business Park, Exeter, EX1 3QS and its registered number is 02576889.

### 2 Progress of the Liquidation

- 2.1 This section of the report provides creditors with an update on the progress made in the liquidation during the Period and an explanation of the work done by the Liquidator and his staff.
- 2.2 At Appendix A is my Receipts and Payments Account for the current and cumulative period.

#### ***Administration (including statutory compliance & reporting)***

- 2.3 An office holder must comply with certain statutory obligations under the Insolvency Act 1986 and other related legislation. Details about the work I anticipated would need to be done in this area was outlined to creditors in my initial fees estimate/information.
- 2.4 Where the costs of statutory compliance work or reporting to creditors exceeds the initial estimate, it will usually be because the duration of the case has taken longer than anticipated, possibly due to protracted asset realisations, which have in turn placed a further statutory reporting requirement on the Liquidator.
- 2.5 As noted in my initial fees estimate/information, this work will not necessarily bring any financial benefit to creditors, but is required on every case by statute.

#### **Realisation of Assets**

- 2.6 As noted in my previous report, all assets have now been realised and there have been no further realisations in the period, as anticipated.
- 2.7 It is considered that the work the Liquidator and his staff have undertaken to date have brought a financial benefit to creditors in the form of distributions to the secured, preferential and unsecured creditors of the Company.

#### ***Creditors (claims and distributions)***

- 2.8 Further information on the anticipated outcome for creditors in this case can be found at section 3 of this report. A Liquidator is not only required to deal with correspondence and claims from unsecured creditors (which may include retention of title claims), but also those of any secured and preferential creditors of the Company.

## JAMIESON SMITH ASSOCIATES LIMITED - IN LIQUIDATION

This may involve separate reporting to any secured creditor and dealing with distributions from asset realisations caught under their security, most typically a debenture.

- 2.9 Claims from preferential creditors typically involve employee claims and payments made on behalf of the Company by the Redundancy Payments Service following dismissal.
- 2.10 The above work will not necessarily bring any financial benefit to creditors generally, however a Liquidator is required by statute to undertake this work. Similarly, if a distribution is to be paid to any class of creditor, work will be required to agree those claims and process the dividend payments to each relevant class of creditor. The more creditors a company has, the more time and cost will be involved by the Liquidator in dealing with those claims.
- 2.11 I consider the following matters worth noting in my report to creditors at this stage:
- There are approximately 114 unsecured creditor claims in this case with a value per the director(s) statement of affairs of £689,374
  - There are two secured creditors who were owed approximately £364,475 in total. Both claims have been discharged
  - Dealing with the claims of 12 employees with a value of £77,781 as per the Statement of Affairs
  - Claims from preferential creditors totalling £5,219 have been reconciled and discharged

### ***Investigations***

- 2.12 You may recall from my first progress report to creditors that some of the work the Liquidator is required to undertake is to comply with legislation such as the Company Directors' Disqualification Act 1986 (**CDDA 1986**) and Statement of Insolvency Practice 2 – Investigations by Office Holders in Administration and Insolvent Liquidations and may not necessarily bring any financial benefit to creditors, unless these investigations reveal potential asset recoveries that the Liquidator can pursue for the benefit of creditors.
- 2.13 My report on the conduct of the Directors of the Company to the Department for Business, Energy & Industrial Strategy under the CDDA 1986 was submitted during the first year of the liquidation and is confidential.
- 2.14 Since my last progress report I would advise that no further asset realisations have come to light that may be pursued by me for the benefit of creditors.

### ***Matters still to be dealt with***

- 2.15 I have now liaised with HMRC on closure clearance and intend to issue my final report shortly.

## **3 Creditors**

### ***Secured Creditors***

- 3.1 NatWest Bank Plc ("the Bank") holds a fixed and floating charge dated 18 February 1997 over the Company's assets, together with direct security in support of an inter-property guarantee over property held by Parke Interiors Limited ("Parke") at Warwick Barns, Chudleigh Knighton, Newton Abbot, and 13 Devon Square, Newton Abbot.
- 3.2 At the date of the liquidation the indebtedness to the secured creditor was estimated at £344,975 which has now been repaid in full following the disposal of both properties.

## JAMIESON SMITH ASSOCIATES LIMITED - IN LIQUIDATION

### *Preferential Creditors*

3.3 A summary of preferential claims is detailed below.

Preferential claim	Agreed Claim £	Statement of Affairs Claim £	Dividend paid p in the £1
Employee claims / Department for Business, Energy & Industrial Strategy (BEIS)	5,334	5,514	100

3.4 I would confirm that preferential creditors were paid in full on 13 September 2017.

### *Unsecured Creditors*

3.5 I have received claims totalling £646,840 from 66 creditors. I have yet to receive claims from 25 creditors whose debts total £262,331, although it should be noted that this includes £122,200 owing to Parke which was offset against its balance owing to the Company, and £72,267 owing in relation to 'employee claims' which covers the grouped claims of the National Insurance Fund and individual employees which have been agreed separately.

3.6 As noted above, the Company granted a floating charge to the Bank on 18 February 1997. Accordingly, there is no requirement to create a fund out of the Company's net floating charge property for unsecured creditors (known as the **Prescribed Part**), which only applies to charges created after 15 September 2003.

3.7 I have declared two dividends to unsecured creditors totalling £126,170 which represents a return of 20.46 pence in the pound on agreed claims. As creditors are aware, there are no further funds in the liquidation for distribution.

## 4 Liquidator's Remuneration

4.1 The creditors approved that the basis of the Liquidator's remuneration be fixed by reference to the time properly spent by him and his staff in managing the Liquidation. My fees estimate/information was provided to creditors when the basis of my remuneration was first approved which was based on information available to me at that time, and more recent information was submitted to creditors when the level of my fees was uplifted.

4.2 A copy of the current fee estimate in place is reproduced below:

Category of work	Estimated Number of Hours	Average blended charge out rate £	Estimated cost £
Administration (inc statutory compliance & reporting)	115.67	207.30	23,978.13
Realisation of assets	51.40	207.47	10,664.00
Creditors (claims & distributions)	66.60	208.20	13,866.25
Investigations	10.50	197.02	2,068.75
<b>Total estimated fees</b>			<b>£50,577.13</b>

4.3 My time costs for the Period are £10,318.50. This represents 50.80 hours at an average rate of £203.12 per hour. Attached as Appendix B is a Time Analysis which provides details of the activity costs incurred by staff grade during the Period in respect of the costs fixed by reference to time properly spent by me in managing the liquidation. In the period, £10,928.75 plus disbursements of £107.10 have been drawn on account.



## JAMIESON SMITH ASSOCIATES LIMITED - IN LIQUIDATION

- 4.4 Also attached as Appendix C is a cumulative Time Analysis for the period from 29 January 2016 to 28 January 2019 which provides details of the time costs since the commencement of liquidation. The cumulative time costs incurred to date are £51,146.88. This represents 250.97 hours at an average rate of £203.80 per hour.
- 4.5 At the date of this report, I would confirm that my fees estimate for the liquidation remains unchanged. This is because I consider my estimate to be sufficient or because I intend restricting the Liquidator's time costs to be drawn from the estate to the level of my estimate and as a result, any time incurred in excess of this will not be borne by creditors.
- 4.6 A copy of 'A Creditors' Guide to Liquidators' Fees' is available on request or can be downloaded from [www.bishopfleminginsolvency.co.uk/r3](http://www.bishopfleminginsolvency.co.uk/r3), selecting the guide applicable to the insolvency commencement date in this case - 29 January 2016.
- 4.7 Attached as Appendix D is additional information in relation to the Liquidator's fees, expenses and disbursements, including where relevant, information on the use of subcontractors and professional advisers.

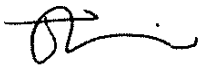
### 5 Creditors' Rights

- 5.1 Within 21 days of the receipt of this report, a secured creditor, or an unsecured creditor (with the concurrence of at least 5% in value of the unsecured creditors) may request in writing that the Liquidator provide further information about his remuneration or expenses which have been itemised in this progress report.
- 5.2 Any secured creditor, or an unsecured creditor (with the concurrence of at least 10% in value of the unsecured creditors) may within 8 weeks of receipt of this progress report make an application to court on the grounds that, in all the circumstances, the basis fixed for the Liquidator's remuneration is inappropriate and/or the remuneration charged or the expenses incurred by the Liquidator, as set out in this progress report, are excessive.

### 6 Next Report

- 6.1 I am required to provide a further report on the progress of the liquidation within two months of the next anniversary of the liquidation, unless I have concluded matters prior to this, in which case I will write to all creditors with my final account.
- 6.2 If you have any queries in relation to the contents of this report, Luke Venner can be contacted by telephone on 01392 448800 or by email at [lvenner@bishopfleming.co.uk](mailto:lvenner@bishopfleming.co.uk).

Yours faithfully



**J M Williams**  
Liquidator

**Jamieson Smith Associates Limited**  
**(In Liquidation)**  
**Liquidator's Summary of Receipts & Payments**

Statement of Affairs £	From 29/01/2018 To 28/01/2019 £	From 29/01/2016 To 28/01/2019 £
	<b>HIRE PURCHASE</b>	
19,500.00	Financed Motor Vehicles	NIL
(19,500.00)	Hire Purchase Contract Liabilities	11,700.00
		(6,509.17)
		5,190.83
	<b>ASSET REALISATIONS</b>	
	Book Debts	NIL
NIL	Office Furniture, Equipment and Stock	521.16
7,000.00	Motor Vehicles	33.33
Uncertain	Director's Loan A/C - Late S Hemstock	7,700.00
Uncertain	Debtor - Parke Interiors Limited	39,189.74
	Rates Refund	145,000.00
	Bank Interest Gross	1,207.10
	Bank Interest Net of Tax	346.46
		0.01
		116.31
		193,997.80
	<b>COST OF REALISATIONS</b>	
	Preparation of S. of A.	NIL
	Office Holder's Fees	6,268.00
	Office Holder's Cat. 1 Disbursements	10,928.75
	Office Holder's Cat. 2 Disbursements	50,048.48
	Agent's Fees and Commission	107.10
	Solicitor's Fees	1,231.45
	Corporation Tax	NIL
	Storage Costs	34.20
		NIL
		1,769.00
		2,088.50
		32.78
		50.00
		(11,068.63)
		(61,522.41)
	<b>PREFERENTIAL CREDITORS</b>	
(5,513.80)	Employees - Arrears/Hol Pay	(115.09)
		5,219.19
		(5,219.19)
	<b>FLOATING CHARGE CREDITORS</b>	
(344,974.95)	NatWest Bank Plc	NIL
		NIL
	<b>UNSECURED CREDITORS</b>	
(363,775.16)	Trade & Expense Creditors	64,873.24
(72,266.71)	Employees - Redundancy/Notice Pay	13,867.27
(122,200.00)	Parke Interiors Limited	NIL
(24,570.90)	HM Revenue & Customs (PAYE/NIC)	NIL
(106,561.46)	HM Revenue & Customs (VAT)	47,429.69
		(126,170.20)
		(126,170.20)
	<b>DISTRIBUTIONS</b>	
(100.00)	Ordinary Shareholders	NIL
		NIL
		NIL
<b>(1,032,962.98)</b>		<b>(137,007.43)</b>
	<b>REPRESENTED BY</b>	
	VAT on Payments	1,000.00
	Lloyds Commercial Current Account	711.00
	Uncashed dividend cheques	4,565.83
		6,276.83
		<b>6,276.83</b>

**Jamieson Smith Associates Limited**  
**Summary of the Liquidator's Time Costs**  
**for the period from 29 January 2018 to 28 January 2019**

**Hours**

<b>Classification of work function</b>	<b>Partner</b>	<b>Manager</b>	<b>Other Senior Professionals</b>	<b>Assistants &amp; Support Staff</b>	<b>Total Hours</b>	<b>Time Costs £</b>	<b>Average Hourly rate £</b>
Statutory & Compliance	1.30	16.15	4.00	8.60	30.05	5,828.00	193.94
Investigations					-		-
Realisation of Assets					-		-
Creditors	1.20	18.35		1.20	20.75	4,490.50	216.41
Total hours and time costs from 29 Jan 18 to 28 Jan 19, and average rate.					50.80	10,318.50	203.12

**Jamieson Smith Associates Limited**  
**Summary of the Liquidator's Time Costs**  
**for the period from 29 January 2016 to 28 January 2019**

**Hours**

<b>Classification of work function</b>	<b>Partner</b>	<b>Manager</b>	<b>Other Senior Professionals</b>	<b>Assistants &amp; Support Staff</b>	<b>Total Hours</b>	<b>Time Costs £</b>	<b>Average Hourly rate £</b>
Statutory & Compliance	8.60	77.17	9.10	15.75	110.62	21,983.38	198.73
Investigations		10.50			10.50	2,068.75	197.02
Realisation of Assets	8.70	34.60		8.10	51.40	10,664.00	207.47
Creditors	3.50	70.55	1.20	3.20	78.45	16,430.75	209.44
Total hours and time costs from 29 Jan 16 to 28 Jan 19, and average rate.					250.97	51,146.88	203.80

# JAMIESON SMITH ASSOCIATES LIMITED - IN LIQUIDATION

## Appendix D

### Additional Information in Relation to the Liquidator's Fees, Expenses & Disbursements

#### 7 Staff Allocation and the Use of Sub-Contractors

- 7.1 The general approach to resourcing our assignments is to allocate staff with the skills and experience to meet the specific requirements of the case.
- 7.2 The constitution of the case team will usually consist of a Partner, a Manager, and an Administrator or Assistant. The exact constitution of the case team will depend on the anticipated size and complexity of the assignment and the experience requirements of the assignment.
- 7.3 We are not proposing to utilise the services of any sub-contractors in this case.

#### 8 Professional Advisors

- 8.1 On this assignment we have used the professional advisors listed below. We have also indicated alongside, the basis of our fee arrangement with them, which is subject to review on a regular basis.

Name of Professional Advisor	Basis of Fee Arrangement
Husseys of Exeter (agents)	Hourly rate, commission and disbursements
QBE (Insurance)	Insurance premium rates
Ashfords LLP	Hourly rate and disbursements

- 8.2 Our choice was based on our perception of their experience and ability to perform this type of work, the complexity and nature of the assignment and the basis of our fee arrangement with them.

#### 9 Liquidator's Expenses & Disbursements

- 9.1 The estimate of expenses (including disbursements) which were anticipated at the outset of the liquidation was provided to creditors when the basis of my fees were approved, a copy of which is set out below:

Expense	Estimated cost £
Agents' costs	700
Solicitors' costs	1,000
Insurance	200
Statutory advertising	308
Specific penalty bond	240
External storage of company's books and records	350
Postage	200
Companies House search fees	5
Land Registry search fees	3
<b>Category 2 disbursements charged by the firm:</b>	
Business mileage	50

#### **Current position of Liquidator's expenses**

- 9.2 An analysis of the expenses paid to the date of this report, together with those incurred but not paid at the date of this report is provided below:

**JAMIESON SMITH ASSOCIATES LIMITED - IN LIQUIDATION**

	Paid in prior period £	Paid in the period covered by this report £	Incurred but not paid to date £	Total anticipated cost £
Agents' costs	3,131			3,131
Solicitors' costs	727			727
Insurance	214			214
Statutory advertising	306			306
Specific penalty bond	240			240
External storage of books & records	50			50
Land Registry search fees	39			39
IT hardware	27			27
Postage	299	107		406
Case related travel & subsistence				
<b>Category 2 disbursements</b>				
Business mileage	34			34

9.3 Category 1 disbursements do not require approval by creditors. The type of disbursements that may be charged as a Category 1 disbursement to a case generally comprise of external supplies of incidental services specifically identifiable to the case, such as postage, case advertising, invoiced travel and external printing, room hire and document storage. Also chargeable will be any properly reimbursed expenses incurred by personnel in connection with the case. These disbursements are included in the tables of expenses above.

9.4 Category 2 disbursements do require approval from creditors. These are costs which are directly referable to the appointment in question but are not payments which are made to an independent third party and may include shared or allocated costs that can be allocated to the appointment on a proper and reasonable basis such as internal room hire, document storage or business mileage. Details of Category 2 disbursements charged by this firm (where appropriate) were provided at the time the Liquidator's fees were approved by creditors. Any Category 2 disbursements incurred are specifically highlighted in the tables of expenses above.

**10 Charge-Out Rates**

10.1 A schedule of Bishop Fleming LLP's charge-out rates was issued to creditors/members at the time the basis of the Liquidator's remuneration was approved. There have been no material increases in charge-out rates since that date, although rates have been reviewed annually on 1 July each year. A schedule of our current rates is attached, together with a summary of our charge out rates in the past 5 years.

# **Bishop Fleming LLP Business Recovery & Insolvency**

## **Information to Creditors**

### **Charge out rates and policy regarding the recharge of Disbursements**

<b>Charge out Rates ( £ per hour)</b>	<b>Business Recovery &amp; Insolvency Staff</b>	<b>Other Staff</b>
Insolvency Practitioner / Partner	£350	£230 - £290
Senior Manager	£265	£105 - £235
Manager	£215	£85 - £135
Other Senior Professionals	£180	£35 - £110
Support Staff	£155	£35 - £60

Most of the work on the assignment will be undertaken by specialist staff in the Business Recovery & Insolvency department, but some tasks will be performed by other staff in the General Practice, Corporate Finance, Taxation, Payroll and Administration departments where appropriate, which will be charged out at their normal rates.

Time is usually charged in units of 0.1 hour (i.e. 6 minutes) but the minimum unit of time that may be recorded is 0.017 of an hour (1 minute).

#### **Disbursements**

In accordance with Statement of Insolvency Practice 9 (SIP9) disbursements are categorised as either Category 1 or Category 2.

##### Category 1 Disbursements

These are costs where there is specific expenditure directly referable both to the appointment in question and a payment to an independent third party. These may include, for example, advertising, room hire, storage, postage, telephone charges, travel expenses, and equivalent costs reimbursed to the office holder or his or her staff.

Category 1 disbursements can be drawn without prior approval, although an office holder should be prepared to disclose information about them in the same way as any other expenses.

##### Category 2 Disbursements

These are costs that are directly referable to the appointment in question but not to a payment to an independent third party. They may include shared or allocated costs that can be allocated to the appointment on a proper and reasonable basis, for example, business mileage.

Category 2 disbursements may be drawn if they have been approved in the same manner as an office holder's remuneration. When seeking approval, an office holder should explain, for each category of expense, the basis on which the charge is being made.

#### **Bishop Fleming LLP proposes to recover category 2 disbursements as follows:**

- Insolvency Practitioner and staff mileage re-imburement at HMRC approved 'AMAP' rates – currently 45p / mile plus 5p / mile for each additional Bishop Fleming LLP passenger

All costs are subject to VAT, where applicable.

**Bishop Fleming LLP Business Recovery & Insolvency  
Information to Creditors  
Summary of Charge Out Rates in the past 5 years**

**Charge Out Rates ( £ per hour)      7 July 2014      6 July 2015      11 July 2016**

Business Recovery & Insolvency Staff

Insolvency Practitioner / Partner	£295	£295	£325
Senior Manager	£225	£235	£240
Manager	£165 - £190	£195	£185 - £200
Other Senior Professionals	£150	£160	-
Support Staff	£110 - £125	£120 - £135	£120 - £140

Other Staff

Partner	£180 – £300	£180 – £300	£220 - £245
Senior Manager	£110 - £225	£110 - £225	£135 - £225
Manager	£85 - £170	£85 - £170	£85 - £130
Other Senior Professionals	£45 - £150	£45 - £150	£90 - £130
Support Staff	£20 - £110	£20 - £110	£40 - £95

Charge out rates were reviewed annually in early July. The new charge out rates were effective from the da

For periods prior to 1 June 2014 charge out rates refer to Bishop Fleming, from 1 June 2014 they refer to Bi