

In accordance with Rule 6.78 of the Insolvency (England & Wales) Rules 2016 and Section 106(3) of the Insolvency Act 1986.

LIQ14

Notice of final account prior to dissolution in CVL



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A16 19/06/2020 #271
COMPANIES HOUSE
A9SKPDT
A16 23/04/2020 #35
COMPANIES HOUSE
A91QDEP
A07 27/03/2020 #213
COMPANIES HOUSE

1

Company details

Company number

Company name in full

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

2

Liquidator's name

Full forename(s)

Surname

3

Liquidator's address

Building name/number

Street

Post town

County/Region

Postcode

Country

4

Liquidator's name ^o

Full forename(s)

Surname

^o Other liquidator
Use this section to tell us about another liquidator.

5

Liquidator's address ^o

Building name/number

Street

Post town

County/Region

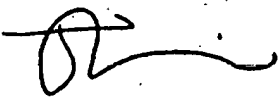
Postcode

Country

^o Other liquidator
Use this section to tell us about another liquidator.

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6		Liquidator's release	
<input type="checkbox"/>		Tick if one or more creditors objected to liquidator's release.	
7		Final account	
<input checked="" type="checkbox"/>		I attach a copy of the final account.	
8		Sign and date	
Liquidator's signature	Signature	<input checked="" type="checkbox"/>  <input checked="" type="checkbox"/>	
Signature date	'2	'6	'0
		'3	'2
		'0	'2
		'0	'0

LIQ14

Notice of final account prior to dissolution in CVL

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 **Sam Hawkins**

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**

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 or email 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

Jamieson Smith Associates Limited
(In Liquidation)
Liquidator's Abstract of Receipts & Payments
From 29 January 2016 To 26 March 2020

Statement of Affairs £		£	£
	HIRE PURCHASE		
19,500.00	Financed Motor Vehicles	11,700.00	
(19,500.00)	Hire Purchase Contract Liabilities	(6,509.17)	
			5,190.83
	ASSET REALISATIONS		
	Book Debts	521.16	
NIL	Office Furniture, Equipment and Stock	33.33	
7,000.00	Motor Vehicles	7,700.00	
Uncertain	Director's Loan A/C - Late S Hemstock	39,189.74	
Uncertain	Debtor - Parke Interiors Limited	145,000.00	
	Rates Refund	1,207.10	
	Bank Interest Gross	348.34	
	Bank Interest Net of Tax	0.01	
	Banking Charges	(25.75)	
			193,973.93
	COST OF REALISATIONS		
	Preparation of S. of A.	6,268.00	
	Office Holder's Fees	50,577.13	
	Office Holder's Cat. 1 Disbursements	1,231.45	
	Office Holder's Cat. 2 Disbursements	999.60	
	Agent's Fees and Commission	1,769.00	
	Solicitor's Fees	2,088.50	
	Corporation Tax	32.78	
	VAT (Not recoverable)	193.08	
	Storage Costs	50.00	
			(63,209.54)
	PREFERENTIAL CREDITORS		
(5,513.80)	Employees - Arrears/Hol Pay	5,334.28	
			(5,334.28)
	FLOATING CHARGE CREDITORS		
(344,974.95)	NatWest Bank Plc	NIL	
			NIL
	UNSECURED CREDITORS		
(363,775.16)	Trade & Expense Creditors	69,323.98	
(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	
			(130,620.94)
	DISTRIBUTIONS		
(100.00)	Ordinary Shareholders	NIL	
			NIL
(1,032,962.98)			NIL

**Jamieson Smith Associates Limited
(In Liquidation)
Liquidator's Abstract of Receipts & Payments
From 29 January 2016 To 26 March 2020**

Statement of Affairs			
£		£	£
REPRESENTED BY			
			<u><u>NIL</u></u>

**Liquidator's Final Progress Report to Creditors and
Members**

Jamieson Smith Associates Limited – In Liquidation

24 January 2020

JAMIESON SMITH ASSOCIATES LIMITED - IN LIQUIDATION

CONTENTS

- 1 Introduction**
- 2 Progress of the Liquidation**
- 3 Outcome for Creditors**
- 4 Liquidator's Remuneration**
- 5 Creditors' Rights**
- 6 Conclusion**

APPENDICES

- A Receipts and Payments Account from 29 January 2019 to 24 January 2020 and cumulatively for the Period from 29 January 2016 to 24 January 2020**
- B Time Analysis for the period 29 January 2019 to 24 January 2020**
- C Cumulative Time Analysis for the Period from 29 January 2016 to 24 January 2020**
- D Additional Information in relation to Liquidator's Fees, Expenses & Disbursements**

JAMIESON SMITH ASSOCIATES LIMITED - IN LIQUIDATION

1 Introduction

- 1.1 I, 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. I was appointed by Order of the High Court of Justice, Chancery Division, Bristol District Registry following the retirement of Mr O'Sullivan the former Liquidator. The liquidation commenced in January 2016 with estimated asset values of £7,000 and anticipated liabilities of £689,374, which subject to the cost of liquidation expected a return to creditors of nil pence in the pound. The actual return to creditors was 20.43 pence in the pound.
- 1.2 The 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'.
- 1.3 The registered office of the Company was changed to Bishop Fleming, 2nd Floor Stratus House, Emperor Way, Exeter Business Park, Exeter, EX1 3QS and its registered number is 02576889.
- 1.4 As the liquidation is now complete, I am required to provide a progress report covering the period since my last progress report. This is my final report in the liquidation and covers the period from 29 January 2019 to 24 January 2020 (the Period).
- 1.5 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. If you are unable to download this, please contact us and a hard copy will be provided to you.

2 Progress of the Liquidation

- 2.1 This section of the report provides creditors with an overview of the progress made in the Period, together with information on the overall outcome of the liquidation.
- 2.2 At Appendix A, I have provided an account of my Receipts and Payments for the Period with a comparison to the directors' statement of affairs values, together with a cumulative account, which provides details of the remuneration charged and expenses incurred and paid by the Liquidator.

Administration (including statutory compliance & reporting)

- 2.3 As noted in my previous reports, the Liquidator must comply with certain statutory obligations under the Insolvency Act 1986 and other related legislation. Details about the work undertaken in this regard has been outlined previously.
- 2.4 Where the costs of statutory compliance work or reporting to creditors exceeded 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 has not necessarily brought any financial benefit to creditors, but is work required on every case by statute.

Realisation of Assets

Financed Motor Vehicles.

- 2.6 The Company owned three motor vehicles subject to hire purchase agreements which had a combined estimated value of £19,500. Independent agents, Husseys of Exeter ("Husseys"), were instructed to review the finance agreements and liaise with the finance companies concerned to establish whether there was any equity in the vehicles.

JAMIESON SMITH ASSOCIATES LIMITED - IN LIQUIDATION

- 2.7 Those discussions resulted in an instruction to Husseys to sell those vehicles for an amount of £11,700 plus VAT, at valuation. The corresponding amounts due under the finance agreements which totalled £6,509.17 were discharged following sale and the equity was remitted to the Company.

Unencumbered Motor Vehicles, Office Furniture, Equipment and Stock

- 2.8 Husseys were also instructed to value and dispose of the aforementioned assets. The motor vehicles had a combined value of £7,000 plus VAT but the agents did not consider that the other remaining assets had a residual value after likely costs of sale. The vehicles were sold by Husseys at valuation for £7,700 plus VAT and their costs of £1,769 plus VAT were deducted from the sales proceeds.
- 2.9 The Liquidator sold one item of office furniture for £33.33 plus VAT to a private individual who expressed a direct interest, but in view of Husseys' comments noted above, it was not considered cost-beneficial to sell the remaining assets.

Rates Refund

- 2.10 A rates refund of £1,207 was received.

Director's Loan Account

- 2.11 The director's loan account was agreed to be overdrawn by £39,190 at the date of liquidation. This was settled by the Estate of the Late Stephen Hemstock on 5 August 2019 following the grant of probate.

Parke Interiors Limited ("Parke")

- 2.12 The draft financial statements to 30 April 2015 disclosed that Parke was indebted to the Company in the sum of £578,634, the amount disclosed in the Statement of Affairs.
- 2.13 Following the commencement of liquidation the Company's accounting records were obtained, reviewed and discussed with the Company's former accountant and it was concluded that the balance outstanding at the date of liquidation was £511,744. This incorporated an appropriate contra adjustment in respect of cumulative management charges and rental payments owing to Parke.
- 2.14 The position was communicated to Mrs Hemstock's (director of Parke) solicitors and it was agreed that, subject to the sale of Parke's properties at 13 Devon Square, Newton Abbot and Warwick Barns, Chudleigh Knighton the balance owing to the company in the sum of approximately £166,000 would be settled.
- 2.15 As creditors are aware the sale of both properties became particularly protracted but was eventually concluded, and an amount of £145,000 in settlement of the net intercompany balance was received on 5 August 2017. The agreed net balance reflected the deduction of amounts due to the Bank in satisfaction of its security over both properties, the final balance owing to Parke and an agreed provision for premises clearance costs.

Creditors (claims and distributions)

- 2.16 Further information on the outcome for creditors in this case can be found at section 4 of this report. A Liquidator is not only required to deal with correspondence and claims from unsecured creditors, but also those of any secured and preferential creditors of the Company. This may involve separate reporting to any secured creditor and dealing with distributions from asset realisations caught under their security, most typically a debenture as well as dealing with the general handling of communications with stakeholders, such as customers and suppliers.
- 2.17 Claims from preferential creditors typically involve employee claims and payments made on behalf of the Company by the Redundancy Payments Service following dismissal.

JAMIESON SMITH ASSOCIATES LIMITED - IN LIQUIDATION

- 2.18 The above work will not necessarily bring any financial benefit to creditors generally and the more creditors there are on an assignment, the higher the resultant cost will usually be, however a Liquidator is required by statute to undertake this work.

Investigations

- 2.19 Some of the work the Liquidator was required to undertake was 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 those investigations revealed potential asset recoveries that could have been pursued for the benefit of creditors.
- 2.20 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 in accordance with statutory timescales and is confidential.

3 Outcome for Creditors

Secured Creditors

- 3.1 NatWest Bank Plc holds a fixed and floating charge over the Company's assets. At the date of the liquidation the indebtedness to the secured creditor was estimated at £344,975 which was subsequently agreed. Following the disposal of the properties above this has now been settled in full.

Preferential Creditors

- 3.2 A summary of preferential claims and the dividend paid out to the preferential creditors (where applicable) is detailed below:

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

Unsecured Creditors

- 3.3 I received and agreed claims totalling £640,045.69 from 101 creditors.
- 3.4 The Company granted a floating charge to National Westminster Bank Plc on 21 February 1997. Accordingly, there was 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.
- 3.5 I can confirm that a full and final dividend of 20.43 p in the pound was paid to the unsecured creditors. No further dividend will be declared.

4 Liquidator's Remuneration

- 4.1 The basis of the Liquidator's remuneration was fixed by reference to the time properly spent by him and his staff in managing the Liquidation.
- 4.2 My time costs for the Period are £2,928.50. This represents 12.7 hours at an average rate of £230.59 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.

JAMIESON SMITH ASSOCIATES LIMITED - IN LIQUIDATION

- 4.3 A narrative explanation of the work undertaken by the Liquidator during the Period can be found at section 2 of this report and I would confirm that £528.65 plus disbursements of £965.40 have been drawn during the Period on account of my accrued time costs.
- 4.4 Also attached as Appendix C is a cumulative Time Analysis for the period from 29 January 2016 to 24 January 2020 which provides details of my time costs since the commencement of the liquidation. These time costs total £54,090.88 which represents 263.77 hours at an average rate of £205.07 per hour. I would confirm that £50,577.13 has been drawn against my total time costs since my appointment and that no further amounts will be drawn in the liquidation.
- 4.5 You will recall that I provided creditors with my fees estimate prior to the agreement of the basis of my remuneration as time costs. I would confirm that it was necessary during the liquidation to seek further approval to increase my original fees estimate.
- 4.6 The approved fees estimate currently in force imposes an overall cap on my fees of £50,577.13. I would confirm that my fees have not exceeded the estimate as approved by creditors.
- 4.7 Attached as Appendix D is additional information in relation to the Liquidator's fees and the expenses and disbursements incurred in the liquidation.
- 4.8 A copy of 'A Creditors' Guide to Liquidators' Fees' is available on request or can be downloaded from www.bishopfleminginsolvency.co.uk/r3, selecting the guide applicable to the insolvency commencement date in this case - 29 January 2016.

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 Conclusion

- 6.1 This final account will conclude my administration of this case. The Notice accompanying this account explains creditors rights on receipt of this information and also when I will vacate office and obtain my release as Liquidator.

Yours faithfully



J M Williams
Liquidator

Enc

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

Statement of Affairs £	From 29/01/2016 To 24/01/2020 £	From 29/01/2016 To 24/01/2020 £
	HIRE PURCHASE	
19,500.00	11,700.00	11,700.00
(19,500.00)	(6,509.17)	(6,509.17)
	5,190.83	5,190.83
	ASSET REALISATIONS	
	348.34	348.34
	0.01	0.01
	(25.75)	(25.75)
	521.16	521.16
Uncertain	145,000.00	145,000.00
Uncertain	39,189.74	39,189.74
7,000.00	7,700.00	7,700.00
NIL	33.33	33.33
	1,207.10	1,207.10
	193,973.93	193,973.93
	COST OF REALISATIONS	
	1,769.00	1,769.00
	32.78	32.78
	1,231.45	1,231.45
	999.60	999.60
	50,577.13	50,577.13
	6,268.00	6,268.00
	2,088.50	2,088.50
	50.00	50.00
	193.08	193.08
	(63,209.54)	(63,209.54)
	PREFERENTIAL CREDITORS	
(5,513.80)	5,334.28	5,334.28
	(5,334.28)	(5,334.28)
	FLOATING CHARGE CREDITORS	
(344,974.95)	NIL	NIL
	NIL	NIL
	UNSECURED CREDITORS	
(72,266.71)	13,867.27	13,867.27
(24,570.90)	NIL	NIL
(106,561.46)	47,429.69	47,429.69
(122,200.00)	NIL	NIL
(363,775.16)	69,323.98	69,323.98
	(130,620.94)	(130,620.94)
	DISTRIBUTIONS	
(100.00)	NIL	NIL
	NIL	NIL
(1,032,962.98)	(0.00)	(0.00)
	REPRESENTED BY	
		NIL

APPENDIX B

Jamieson Smith Associates Limited
Summary of Liquidator's Time Costs
for the period from 29 January 2019 to 24 January 2020

Classification of work function	Hours				Total Hours	Time Costs £	Average Hourly rate £
	Partner	Manager	Other Senior Professionals	Assistants & Support Staff			
Creditors & Employees	-	1.55	0.30	-	1.85	471.50	254.86
Statutory Duty & Compliance	0.40	6.00	1.30	3.15	10.85	2,457.00	226.45
Total hours and time costs from 29 Jan 2019 to 24 Jan 2020, and average rate.					12.70	2,928.50	230.59

APPENDIX C

Jamieson Smith Associates Limited
Summary of Liquidator's Time Costs
 for the period cumulatively from 29 January 2016 to 24 January 2020

Hours

Classification of work function	Partner	Manager	Other Senior Professionals	Assistants & Support Staff	Total Hours	Time Costs £	Average Hourly rate £
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 & Employees	3.60	72.10	1.50	3.20	80.30	16,902.25	210.49
Statutory Duty & Compliance	9.00	83.17	10.40	19.00	121.57	24,455.88	201.17
Total hours and time costs from 29 Jan 2016 to 24 Jan 2020, and average rate.					263.77	64,090.88	205.07

JAMIESON SMITH ASSOCIATES LIMITED - IN LIQUIDATION

Appendix D

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

1 Staff Allocation and the Use of Sub-Contractors

- 1.1 The general approach to resourcing our assignments is to allocate staff with the skills and experience to meet the specific requirements of the case.
- 1.2 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.
- 1.3 We have not utilised the services of any sub-contractors in this case.

2 Professional Advisors

- 2.1 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
Ashfords LLP (legal advice)	Hourly rate and disbursements
QBE (insurance)	Insurance Premium Rates
Husseys of Exeter (valuation and disposal advice)	Hourly rate, commission and disbursements

- 2.2 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.

3 Liquidator's Expenses & Disbursements

- 3.1 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
HM Land Registry	3
Category 2 disbursements charged by the firm:	
Business mileage	50

JAMIESON SMITH ASSOCIATES LIMITED - IN LIQUIDATION

Summary of Liquidator's expenses

- 3.2 Details of the expenses paid by the Liquidator during the Period can be found in the Receipts and Payments account at Appendix A.
- 3.3 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.
- 3.4 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.
- 4 Charge-Out Rates**
- 4.1 A schedule of Bishop Fleming LLP's charge-out rates was issued to creditors 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

Charge out Rates (£ per hour)	Business Recovery & Insolvency Staff	Other Staff
Insolvency Practitioner / Partner	£370	£270 - £280
Senior Manager	£280	£150 - £220
Manager	£180 - £230	£120 - £155
Other Senior Professionals	£190	£70 - £120
Support Staff	£100	£50 - £70

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.

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)	6 July 2015	11 July 2016	3 July 2017	13 August 2018	15 August 2019
<u>Business Recovery & Insolvency Staff</u>					
Insolvency Practitioner / Partner	£295	£325	£340	£350	£370
Senior Manager	£235	£240	£255	£265	£280
Manager	£185	£185 - £200	£195 - £210	£215	£180 - £230
Other Senior Professionals	£160			£180	£190
Support Staff	£120 - £135	£120 - £140	£150 - £155	£155	£100
<u>Other Staff</u>					
Partner	£180 - £300	£220 - £245	£240 - £290	£230 - £290	£270 - £315
Senior Manager	£110 - £225	£135 - £225	£140 - £235	£105 - £235	£150 - £240
Manager	£85 - £170	£85 - £130	£110 - £135	£85 - £135	£120 - £155
Other Senior Professionals	£45 - £150	£90 - £130	£95 - £135	£35 - £110	£70 - £120
Support Staff	£20 - £110	£40 - £95	£35 - £90	£35 - £60	£50 - £70

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