

LIQ03

Notice of progress report in voluntary winding up



Companies House

For further information, please
refer to our guidance at
www.gov.uk/companieshouse

1 Company details

Company number 0 1 9 0 8 1 7 5

Company name in full Clarion Knutsford PLC

→ Filling in this form

Please complete in typescript or in
bold black capitals.

2 Liquidator's name

Full forename(s) Michaela

Surname Hall

3 Liquidator's address

Building name/number 4th Floor,

Street 4 Victoria Square,

Post town St Albans,

County/Region Hertfordshire,

Postcode A L 1 3 T F

Country

4 Liquidator's name ①

Full forename(s)

Surname

① Other liquidator

Use this section to tell us about
another liquidator.

5 Liquidator's address ②

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	^d 0	^d 2	^m 0	^m 1	^y 2	^y 0	^y 2	^y 0
To date	^d 0	^d 1	^m 0	^m 1	^y 2	^y 0	^y 2	^y 1

7 Progress report

<input checked="" type="checkbox"/> The progress report is attached

8 Sign and date

Liquidator's signature	<div>Signature</div> <div>  </div>	X
Signature date	^d 2 ^d 2 ^m 0 ^m 1 ^y 2 ^y 0 ^y 2 ^y 1	

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	Neill Bacon
Company name	Moore Kingston Smith & Partners LLP
Address	4th Floor 4 Victoria Square
Post town	St Albans
County/Region	Hertfordshire
Postcode	A L 1 3 T F
Country	
DX	
Telephone	01727 896015



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

Clarion Knutsford PLC
(In Liquidation)
Liquidator's Summary of Receipts & Payments

Statement of Affairs £	From 02/01/2020 To 01/01/2021 £	From 17/07/2014 To 01/01/2021 £
ASSET REALISATIONS		
Bank Interest Gross	NIL	0.42
Cash at Bank	168.54	168.54
FSCS Refunds	NIL	783.44
Settlement Agreement	1,092,303.63	1,092,303.63
Tax Refund	NIL	NIL
72,504.00	1,092,472.17	1,093,256.03
COST OF REALISATIONS		
Legal Fees (1)	2,100.00	2,100.00
Legal fees (2)	5,000.00	5,000.00
Liquidator's Expenses	176.36	176.36
Liquidator's Fees	104,217.69	104,217.69
VAT Irrecoverable	22,298.81	22,298.81
	(133,792.86)	(133,792.86)
UNSECURED CREDITORS		
(3,212,750.00) HM Revenue & Customs	952,433.10	952,433.10
	(952,433.10)	(952,433.10)
(3,140,246.00)	6,246.21	7,030.07
REPRESENTED BY		
Metro Bank NOT ON INTEREST BEA		7,030.07
		7,030.07

Note:



Michaela Hall
Liquidator

Clarion Knutsford PLC
- In Liquidation

Liquidator's Annual Progress Report
to Creditors & Members

22 January 2021

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- A** Receipts and Payments Account for the Period from 2 January 2020 to 1 January 2021 and cumulative from 2 January 2018 to 1 January 2021
- B** Time Analysis for the Period from the 2 January 2020 to 1 January 2021 and cumulative from 2 January 2018 to 1 January 2021
- C** Additional information in relation to Liquidator's Fees, Expenses & Disbursements

1 Summary and Statutory Information

Company Name:	Clarion Knutsford PLC		
Company Number:	01908175		
Registered office of Company:	4th Floor, 4 Victoria Square, St Albans, Herts AL1 3TF		
Principal trading address of Company:	Marble Arch, King Street, Knutsford, Cheshire, WA16 6HD		
Previous trading name of Company:	N/a		
Liquidator:	Michaela Joy Hall of Moore Kingston Smith & Partners LLP		
Contact details:	4th Floor, 4 Victoria Square, St Albans, Herts AL1 3TF 01727 - 896015 recovery@mks.co.uk		
Date of appointment:	2 January 2018		
Changes in Officeholder:	Chris Herron and Nicky Fisher of Herron Fisher were originally appointed as Joint Liquidators of the Company by the members on 17 July 2014		
Basis of remuneration, as agreed (see section 4):	Time Costs	Drawn to date:	£93,000.00 £11,217.69 (former Joint Liquidators)
Dividend prospects for unsecured creditors:	Paid to date:	£952,433.10	Estimated future dividend: £nil
Matters preventing closure	Obtaining official tax clearance from HMRC		

- 1.1 Further details on work undertaken in the period and costs incurred are provided in the body of the report.
- 1.2 Information about the way that we will use, and store personal data on insolvency appointments can be found at www.mks.co.uk/recovery-gdpr. If you are unable to download this, please contact us and a hard copy will be provided to you free of charge.

2 Progress of the Liquidation

- 2.1 This report provides an update on the work that has been undertaken, and the progress made, in the period from 2 January 2020 to 1 January 2021 ("the reporting period"). This report should be read in conjunction with any previous progress reports that have been issued.
- 2.2 A copy of my receipts and payments account for the reporting period, together with a cumulative total since the commencement of the liquidation, is attached at Appendix A.
- 2.3 VAT is not reclaimable on this assignment, as the Company is not registered for VAT.
- 2.4 As can be seen, total receipts amount to £1,092,472.17 and consist of a Settlement Agreement for £1,092,303.63 and Cash at bank of £168.54.
- 2.5 Payments made during the reporting period include Liquidator's (and former Joint Liquidators') Fees and Expenses of £104,394.05, combined Legal Fees of £7,100 and a distribution to HMRC of £952,433.10.
- 2.6 I would comment on the progress made as follows:

Administration (including statutory compliance & reporting)

- 2.7 In the period under review, I have maintained the required practice files, estate cashbook and bank account and completed my periodic statutory and regulatory duties as previously reported.
- 2.8 This work will not necessarily bring any financial benefit to creditors but is required on every case by statute.
- 2.9 Creditors should note that further time has been spent on agreeing the precise terms of two separate agreements involving HMRC, the Company and one of its former directors following the publication of the Loan Charge Review on 19 December 2019.
- 2.10 I also had to review a number of complex settlement computations and consult with Solicitors at short notice in order to ensure that the respective parties reached an overall settlement before HMRC's official deadline of 30 September 2020.

Investigations

- 2.11 As Liquidator, I am required by legislation to undertake an initial investigation in all cases to determine whether there are any potential recovery actions for the benefit of creditors. This work may not necessarily bring any financial benefit to creditors unless these investigations reveal potential asset recoveries that I can pursue for the benefit of creditors.
- 2.12 My initial assessment of whether there could be any matters that might lead to recoveries for the estate, and what further investigations may be appropriate, is now concluded.
- 2.13 My investigations revealed the following issues:
- 2.14 Further information concerning my detailed investigations into the affairs of the Company, which were primarily concerned with the existence of an Employment Benefit Trust, can be found in my previous annual progress reports to creditors and members.
- 2.15 As stated at paragraphs 2.9 and 2.10 above, a lot of additional time then had to be spent on liaising with HMRC and the tax accountants acting on behalf of one of the former directors as well as reviewing the precise terms of a confidential settlement agreement and HMRC side letter in conjunction with my Solicitors.

- 2.16 I am required by statute to provide a report on the conduct of the Directors of the Company to the Department for Business, Energy & Industrial Strategy within three months of my appointment. As this is a confidential report, I am unable to disclose the contents.
- 2.17 Nothing else has come to my attention during the reporting period to suggest that any further investigation work is required. My statutory reporting duties have been fulfilled as previously reported.

Realisation of Assets

- 2.18 Work undertaken to date to recover assets has brought a financial benefit to creditors through the distribution of funds available to creditors after settlement of properly authorised costs and expenses.
- 2.19 Further information concerning a Tax Refund and a FSCS Refund can be found in my previous annual progress reports to creditors and members.

Cash at bank

- 2.20 The sum of £168.54 specifically relates to a refund of international payments made by the National Westminster Bank PLC who had previously applied an incorrect foreign exchange rate between March 2010 and May 2014. These funds were subsequently paid into the liquidation estate on 17 January 2020.
- 2.21 In accordance with Statement of Insolvency Practice 13, I would advise you that no assets were sold to a connected party of the Company during the period covered by this report.

Creditors (claims and distributions)

- 2.22 As Liquidator, I am required to deal with correspondence and claims from all classes of creditors. This work will not necessarily bring any financial benefit to creditors unless a distribution is anticipated; however, this work is required by statute.

Outcome for Creditors

Secured creditors

- 2.23 The Company did not grant fixed or floating charges over the Company's assets to any secured creditors and no distributions have been made to such creditors as a result in the liquidation. The provisions to create a fund out of the Company's net floating charge property for unsecured creditors (known as the Prescribed Part) do not apply.

Preferential Creditors

- 2.24 No preferential claims have been received to date in this matter.

Unsecured Creditors

- 2.25 I have received a claim totalling £1,164,806.63 from one creditor.
- 2.26 A dividend of £952,433.10 representing a first and final distribution of 81.77 pence in the £ was paid to HMRC as the Company's sole creditor on 19 November 2020.

Matters still to be dealt with

- 2.27 A final account will be issued as soon as the relevant tax clearances have been obtained from HMRC.

3 Liquidator's Remuneration

- 3.1 The creditors originally approved that the basis of the Liquidator's remuneration be fixed by reference to the time properly spent by her and her staff in managing the liquidation at a meeting held by correspondence on 14 February 2018.
- 3.2 A fees estimate/information was originally provided to creditors when the basis of remuneration was approved and was based on information available to me at that time.
- 3.3 A copy of a revised fee estimate, which was formally approved by creditors at a meeting held by correspondence on 6 February 2020, is reproduced below:

Category of work	Estimated Number of Hours	Average blended charge out rate £	Estimated cost £
Administration (inc statutory compliance & reporting)	48.00	424.79	20,390.00
Realisation of assets	2.50	379.00	947.50
Creditors (claims & distributions)	24.00	357.92	8,590.00
Investigations	168.00	455.36	76,500.00
Total estimated fees			£106,427.50

- 3.4 Attached as Appendix B is a time Analysis which provides details of the activity costs incurred by staff grade in managing the liquidation during the reporting period.
- 3.5 My time costs for the reporting period are £24,362.92. This represents 57.83 hours at an average rate of £421.29 per hour.
- 3.6 Also attached, as Appendix C is a cumulative time analysis for the period from the date of my appointment. The cumulative time costs incurred to date are £104,924.36. This represents 247.85 hours at an average rate of £423.34 per hour. To date, £93,000 plus disbursements of £176.36 have been drawn on account.
- 3.7 At the date of this report, the fees estimate for the liquidation remains unchanged. For the avoidance of doubt, I can also confirm that it remains my intention to restrict the Liquidator's time costs to be drawn from the estate to less than the revised estimate as provided. As a result, any time incurred in excess of this will now be written off.
- 3.8 Attached, as Appendix C 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.

4 Liquidator's expenses and disbursements

- 4.1 An estimate of the expenses (including disbursements) which were anticipated at the outset of the liquidation was provided to creditors when the basis of remuneration was approved. Additional information in relation to the expenses and disbursements incurred in the period and drawn to date is given at Appendix C.
- 4.2 A copy of 'A Creditors' Guide to Liquidators' Fees' is available, free of charge, on request or can be downloaded from www.mks.co.uk/creditors-guide-fees/ In this case you should refer to the version issued in April 2017.

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 provides further information about her 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, I can be contacted by telephone on 01727 - 896015 or by email at recovery@mks.co.uk

Yours faithfully



MICHAELA JOY HALL
Liquidator

Enc

Appendix A

Receipts and Payments Account from 2 January 2020 to 1 January 2021 and cumulative from 2 January 2018 to 1 January 2021

Clarion Knutsford PLC
(In Liquidation)
Liquidator's Summary of Receipts & Payments

Statement of Affairs £		From 02/01/2020 To 01/01/2021 £	From 17/07/2014 To 01/01/2021 £
	ASSET REALISATIONS		
	Bank Interest Gross	NIL	0.42
	Cash at Bank	168.54	168.54
	FSCS Refunds	NIL	783.44
	Settlement Agreement	1,092,303.63	1,092,303.63
72,504.00	Tax Refund	NIL	NIL
		1,092,472.17	1,093,256.03
	COST OF REALISATIONS		
	Legal Fees (1)	2,100.00	2,100.00
	Legal fees (2)	5,000.00	5,000.00
	Liquidator's Expenses	176.36	176.36
	Liquidator's Fees	104,217.69	104,217.69
	VAT Irrecoverable	22,298.81	22,298.81
		(133,792.86)	(133,792.86)
	UNSECURED CREDITORS		
(3,212,750.00)	HM Revenue & Customs	952,433.10	952,433.10
		(952,433.10)	(952,433.10)
(3,140,246.00)		6,246.21	7,030.07
	REPRESENTED BY		
	Metro Bank NOT ON INTEREST BEA		7,030.07
			7,030.07

Note:

M. J. Hall

Michaela Hall
Liquidator

Appendix B

Time Analysis from 2 January 2020 to 1 January 2021 and cumulative from 2 January 2018 to 1 January 2021

Clarion Knutsford PLC

Summary of Fees and Expenses

From 02/01/2020 to 01/01/2021

Time Costs

The following is a summary of the time costs incurred by the Office Holder and his staff in the administration of this matter. It should be read in conjunction with the Office Holder's Report for the period referred to above.

Work Activity	Partner Hrs	Manager / Supervisor Hrs	Administrator Hrs	Total Hrs	Time Costs (£)	Average Costs (£)
Administration & Planning	2.25	21.00	2.42	25.67	10,814.17	421.28
Cashiering - set-up, maintenance &	0.58			0.58	256.67	442.53
Dealing with company/Debtor re	0.17			0.17	73.33	431.35
General Admin/Billing/Filing	0.42	8.17	0.92	9.50	3,992.50	420.26
Post Appointment VAT & CTax	0.08	0.25	0.33	0.67	222.50	332.09
Strategy reviews/Checklists/Diary	1.00		0.17	1.17	469.17	401.00
Case Planning/Information		12.58		12.58	5,625.00	447.14
Set-up Administration/IPS/Initial			0.50	0.50	87.50	175.00
Statutory filing with Court, Companies			0.50	0.50	87.50	175.00
Investigations	6.58	16.83	0.33	23.75	10,503.74	442.26
Litigation - document review	5.58			5.58	2,456.65	440.26
Strategy, planning, meetings and	1.00	7.75	0.33	9.08	3,985.84	438.97
Information capture/initial		6.58		6.58	2,936.25	446.24
Other scheduling & information		2.50		2.50	1,125.00	450.00
Realisation of Assets	0.08	0.58		0.67	299.17	446.52
Cashiering - banking, realisations &	0.08			0.08	36.67	458.38
Identification, securing, insuring &		0.58		0.58	262.50	452.59
Creditors	0.83	4.25	2.67	7.75	2,745.84	354.30
Claims/Proofs	0.17			0.17	73.33	431.35
Correspondence/Preparation of	0.50	4.00	1.17	5.67	2,224.17	392.27
Planning/Preparation/Payment of	0.17	0.25		0.42	185.83	442.45
Other Distributions (inc to members)			1.50	1.50	262.51	175.01
Grand Total:	9.75	42.67	5.42	57.83	24,362.92	

Notes

1 All costs are shown excluding VAT and include an element of undrawn work in progress. It should also be noted that the office holder's fees and other expenses included in his Abstract Receipts and Payments, will include irrecoverable VAT, where the insolvent was not formerly registered for VAT.

2 The time accounting system utilised by Moore Kingston Smith & Partners LLP does not allow for analysis of time, by task, prior to 30 November 2002.

3 The number of hours shown have been rounded to two decimal places.

Disbursements

Category 1 Disbursements

75.00

These are out of pocket expenses which are directly attributable to the case. These are charged to the case and billed as funds allow.

Category 2 Disbursements

These are costs which are allocated to the case, where no direct costs are applicable. In this case, category 2 disbursements have been charged to the case as follows

Photocopies	12.00
Postage	5.36
	17.36

Clarion Knutsford PLC

Summary of Fees and Expenses

From 02/01/2018 to 01/01/2021

Time Costs

The following is a summary of the time costs incurred by the Office Holder and his staff in the administration of this matter. It should be read in conjunction with the Office Holder's Report for the period referred to above.

Work Activity	Partner Hrs	Manager / Supervisor Hrs	Administrator Hrs	Transfers Hrs	Total Hrs	Time Costs (£)	Average Costs (£)
Administration & Planning	4.08	48.08	8.00		60.17	24,372.13	405.05
Books & Records administration	0.17	0.25			0.42	182.50	434.52
Cashiering - set-up, maintenance &	0.58	0.33	0.83		1.75	516.71	295.26
Dealing with company/Debtor re	0.33				0.33	146.66	444.42
General Admin/Billing/Filing	0.67	11.50	1.83		14.00	5,781.67	412.98
Post Appointment VAT & CTax	0.08	1.58	0.83		2.50	839.58	335.83
Set-up Administration/IPS/Initial	0.67	3.08	1.50		5.25	1,672.09	318.49
Strategy reviews/Checklists/Diary	1.58	1.75	1.92		5.25	1,753.75	334.05
Case Planning/Information		29.58			29.58	13,275.00	448.78
Pensions Administration			0.25		0.25	50.00	200.00
Statutory filing with Court, Companies			0.83		0.83	154.17	185.75
Investigations	21.67	126.67	5.42		153.75	68,093.74	442.89
Litigation - document review	10.33				10.33	4,495.40	435.18
Other scheduling & information	2.17	25.50			27.67	12,764.17	461.30
Retrieval, review & analysis of debtors	1.00		0.25		1.25	528.33	422.66
SIP 2 review & CDDA reporting	1.25	9.08	2.83		13.17	5,179.17	393.26
Strategy, planning, meetings and	6.92	67.08	0.33		74.33	33,772.92	454.36
Information capture/initial		25.00	2.00		27.00	11,353.75	420.51
Realisation of Assets	0.25	1.50	0.08		1.83	782.50	427.60
Cashiering - banking, realisations &	0.08				0.08	36.67	458.38
Debtors & Claims	0.17				0.17	70.00	411.76
Identification, securing, insuring &		1.50	0.08		1.58	675.83	427.74
Creditors	1.92	19.33	10.83		32.08	11,664.59	363.61
Claims/Proofs	0.17		0.25		0.42	123.33	293.64
Correspondence/Preparation of	1.58	19.08	9.08		29.75	11,092.92	372.87
Planning/Preparation/Payment of	0.17	0.25			0.42	185.83	442.45
Other Distributions (inc to members)			1.50		1.50	262.51	175.01
Other				0.02	0.02	11.40	570.00
Creditors Voluntary Liquidation				0.02	0.02	11.40	570.00
Grand Total:	27.92	195.58	24.33	0.02	247.85	104,924.36	

Notes

1 All costs are shown excluding VAT and include an element of undrawn work in progress. It should also be noted that the office holder's fees and other expenses included in his Abstract Receipts and Payments, will include irrecoverable VAT, where the insolvent was not formerly registered for VAT.

2 The time accounting system utilised by Moore Kingston Smith & Partners LLP does not allow for analysis of time, by task, prior to 30 November 2002.

3 The number of hours shown have been rounded to two decimal places.

Disbursements

Category 1 Disbursements 229.00

These are out of pocket expenses which are directly attributable to the case. These are charged to the case and billed as funds allow.

Category 2 Disbursements

These are costs which are allocated to the case, where no direct costs are applicable. In this case, category 2 disbursements have been charged to the case as follows

Photocopies	23.40
Postage	10.36
	33.76

Appendix C

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 I am not proposing to utilise the services of any sub-contractors in this case.

2 Professional Advisors

- 2.1 On this assignment, I have used the professional advisors listed below. I 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
Marsh Limited (insurance)	Scale rate
Machins Solicitors LLP (legal advice)	Conditional Fee Agreement
HCR Sprecher Grier LLP (legal advice)	Conditional Fee Agreement

- 2.2 My choice was based on my perception of their experience and ability to perform this type of work, the complexity and nature of the assignment and the basis of the 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.
- 3.2 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:

	Paid in prior period £	Paid in the period covered by this report £	Incurred but not paid to date £	Total anticipated cost £
Expenses and Category 1 disbursements				
Solicitors' costs	0.00	7,100.00	0.00	7,100.00
Bonding Bordereau	0.00	20.00	0.00	20.00
HM Land Registry Fees	0.00	3.00	0.00	3.00
Statutory Advertising	0.00	67.00	75.00	142.00
Train Fares	0.00	64.00	0.00	64.00
Category 2 disbursements				
Postage	0.00	10.36	0.00	20.72
Photocopies	0.00	12.00	11.40	46.80

- 3.3 At the same time, creditors should also note that Herron Fisher have now been paid the sum of £11,217.69 in respect of their outstanding fees and disbursements.
- 3.4 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.
- 3.5 Category 2 disbursements do require approval from creditors, in the same manner as remuneration. 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.

4 Charge-Out Rates

- 4.1 Moore Kingston Smith & Partners LLP's current charge-out rates are detailed below. Please note this firm records its time in minimum units of 5 minutes.

General Rates

Position	Rates from 1 May 2017 to 30 April 2019	Rates from 1 May 2019
Partner	420	440
Licensed Insolvency Practitioner (Non Partner)	380	400
Managers		
Senior Manager	355	375
Manager	330	345
Assistant Manager	295	310
Administrators		
Senior Administrator	260	260
Junior Administrator/Administrator	160-200	175-210
Support Staff		
Experienced Cashier	280	280
Cashier	210	210
Support	130	100-200

CLARION KNUTSFORD PLC - In liquidation
Liquidator's Annual Progress Report to Creditors and Members

Investigation Rates

Position	Rates from 1 May 2017 to 30 April 2019	Rates from 1 May 2019
Partner	595	595
Licensed Insolvency Practitioner (Non Partner)	520	520
Managers		
Senior Manager	495	495
Manager	450	450
Assistant Manager	395	395
Administrators		
Senior Administrator	260	275
Junior Administrator/Administrator	160-200	175-210
Support Staff		
Experienced Cashier	280	280
Cashier	210	210
Support	130	100-200