

Rule 1 29/1 54

The Insolvency Act 1986

Notice to Registrar of Companies of
Completion or Termination of
Voluntary Arrangement

Pursuant to Rule 1.29 or Rule 1 54 of the
Insolvency Rules 1986

R.1.29/ R.1.54

To the Registrar of Companies

For Official Use

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Company Number

04770723

(a) Insert full name of
Company

Name of Company

Country Garden Limited

(b) Insert full name and
Address

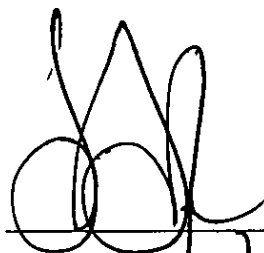
We, Anthony Peter Davidson & Stephen Blandford Ryman
Shipleys LLP
10 Orange Street
Haymarket
London
WC2H 7DQ

(c) Insert date

(d) Delete as applicable

the Joint Supervisors of a Voluntary Arrangement which took effect on 17 February 2010
enclose a copy of our Notice to the Creditors and Members of the above-named
Company that the Company Voluntary Arrangement has Terminated, (d) together with a
report of our Receipts & Payments

Signed



Date

9/1/13

Presenter's name,
address and reference
(if any)

51194
Country Garden Limited

Anthony Davidson
Shipleys LLP
10 Orange Street
Haymarket
London
WC2H 7DQ

For Official Use

Liquidation Section

Post Room

SATURDAY



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12/01/2013

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COMPANIES HOUSE

COUNTRY GARDEN LIMITED

Company Number: 04770723

FORMER JOINT SUPERVISORS REPORT TO CREDITORS PURSUANT TO RULE 1.29 OF THE INSOLVENCY RULES 1986

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4th January 2013

TO ALL KNOWN CREDITORS

Dear Sirs

Country Garden Limited (Formerly Subject to a Company Voluntary Arrangement)

I give notice that with effect from 24th July 2012, Mr Anthony Peter Davidson was appointed Joint Supervisor in place of Mr Robert Derek Smailes. The appointment was made in accordance with an Order of Court dated 24th July 2012 made in the High Court of Justice, a copy of which can be viewed at the following weblink

<http://www.shipleys.com/cr/block-transfer-court-order>

Please note that a supplementary Minute of Order dated 11th September 2012 was made at Court principally for the purpose of allowing the new Joint Supervisor to advise creditors of his appointment in the next due report and to dispense with advertising requirements relating to the same

Creditors' attention is drawn to the contents of Section 1 of the Minute of Order dated 11th September 2012, a copy of which can be found on the following weblink <http://www.shipleys.com/cr/block-transfer-court-order> and which should be viewed in conjunction with the Block Transfer Order, which states

- (1) that the Respondent has been removed from office,
- (2) that the Creditors have liberty to issue an application on notice within 28 days after the date of the report to vary or discharge the Order,

For the purposes of the commencement of the time limits specified above, should any creditor wish to make any representation to Court or the Secretary of State, the date of this letter should be used

Offices London and Godalming

Principals - Chartered Accountants Ken Roberts (Managing) Stewart Jell Steve Joberns Joe Kinton Shane Moloney Simon Robinson Steve Ryman Jay Sanghrajka
Others Ben Bidnell Nancy Cruickshanks Anthony Davidson Steve Foster Fiona Harper Oliver Heslop Mike Lockett Tony Mitchell

A member of AGN International Limited. An association of separate and independent accounting and consulting firms
Regulated by the Institute of Chartered Accountants in England and Wales for a range of investment business activities

Shipleys LLP is a limited liability partnership registered number OC317129 in England & Wales registered office 10 Orange Street Haymarket London WC2H 7DQ

Yours faithfully



Stephen Ryman
Former Joint Supervisor

Anthony Davidson and Robert Smailes are licensed to act as Insolvency Practitioners in the United Kingdom by the Insolvency Practitioners Association and Stephen Ryman is licensed to act as an Insolvency Practitioner in the United Kingdom by the Association of Chartered Certified Accountants

Country Garden Limited
Comments on the progress and efficacy
of the Company Voluntary Arrangement ('CVA')

This is the Joint Supervisors Final Report of the progress and efficacy of the CVA pursuant to Rule 1 29 of the Insolvency Rules 1986

Abstracts of the Receipts & Payments account of the CVA for the whole period of the Arrangement from 17th February 2010 to 4th January 2013 and from 18th February 2012 to 4th January 2013 (the date of this report) are attached and I comment as follows

RECEIPTS

CVA Contributions

As creditors may recall from the Directors' CVA proposals, the Company was to make contributions totalling £58,000 in each of the five years of the arrangement, which would equate to £290,000 being received by the Joint Supervisors office. As previously reported, the Company provided funds totalling £116,000, being £58,000 for both the first and second years of the CVA.

As creditors will note from the Receipts & Payments account, CVA contributions totalling £15,000 were received during the third year of the Arrangement.

From the implementation of the Arrangement contributions totalling £131,000 have been realised, however, I must advise creditors that the remaining CVA contributions of £159,000 will be unrealisable as this was due to the Company entering into Administration.

The Directors' had approached Licensed Insolvency Practitioner, Mr Costas Morfakis of Axiom Recovery LLP, and the Company was placed into Administration on 6th September 2012. Subsequently, the Company was duly placed into Creditors Voluntary Liquidation on 6th December 2012.

Bank Interest

Bank interest of £208 83 has been received with regards to the funds that have been held within the CVA bank account.

Bank interest totalling £98 47 was received during the third year of the Arrangement.

PAYMENTS

Nominee Fees

Creditors will recall from the CVA Proposals that my Nominee's fee of £7,500 was to be discharged from funds held in the Arrangement. As detailed in the attached Receipts & Payments account, these costs were discharged during the first year of the CVA.

Nominee's Disbursements

My Nominee's Disbursements, totalling £101.30, were to be discharged from funds held in the Arrangement. As detailed in the attached Receipts & Payments account, these costs were discharged during the first year of the CVA.

Joint Supervisors Fees

Statement of Insolvency Practice No. 9 requires Supervisors to provide certain information to creditors regarding time spent on the administration of Voluntary Arrangements. Therefore, please note the following comments:

To 3rd January 2012, the Joint Supervisors have drawn £21,106.20 in respect of remuneration as shown on the enclosed Receipts and Payments account. Please note that further remuneration of £3,208.66 will be drawn from the funds in hand. In addition, a provision of £750.00 has been set aside in order to account for final costs in these proceedings.

I attach at Appendix 1 a schedule analysing the time-costs for the period under review, being 17th February 2012 to 3rd January 2013, which records the work undertaken. Time-costs totalling £10,109.98 have been incurred which represents a total of 47 hours work at an average charge out rate of £215.11 per hour.

I attach at Appendix 2 a schedule analysing the time-costs for the whole period, 17th February 2010 to 3rd January 2013, which records the work undertaken. Time-costs totalling £24,123.76 have been incurred which represents a total of 110 hours and 30 minutes work at an average charge out rate of £218.28 per hour.

As creditors will note from the attached Receipts & Payments account, Joint Supervisors' remuneration totalling £21,106.20 and disbursements of £927.00 have been drawn to date.

For information purposes, I enclose "A Creditors' Guide to Supervisors Fees", together with a document that outlines the policy of Shipleys LLP in respect of fees and disbursements. Since the approval of my remuneration on 17th February 2010, please note that the charge out rates of myself and my staff have changed. I would draw the attention of creditors to the historic charge out rate information contained in the policy document attached for further details.

Joint Supervisors Disbursements

Where disbursements are recovered in respect of precise sums expended to third parties there is no necessity for these costs to be authorised. These are known as Category 1 disbursements. I therefore report disbursements incurred for the whole period total £740.12 of which £43.16 has been incurred since the date of the last report.

Disbursement	Amount incurred whole period £	Amount incurred this period £	Amount reimbursed £	Amount still to be reimbursed £
Insurance	638 00	10 00	638 00	-
Companies House Searches	2 00	1 00	2 00	-
Postage	70 12	32 16	60 00	10 12
Court Fee	30 00	-	30 00	-
TOTAL	740.12	43.16	730.00	10 12

Joint Supervisors often charge expenses for example postage, stationery, photocopying charges, telephone and fax cost. Such expenses, which are attributable to cases, require the approval of the creditors before they can be drawn and these are known as Category 2 disbursements. I therefore report Category 2 disbursements incurred for the whole period total £208 50 of which £99 50 has been incurred since the date of the last report.

Disbursement	Amount incurred whole period £	Amount incurred this period £	Amount reimbursed £	Amount still to be reimbursed £
Photocopying	201 00	99 50	189 50	11 50
Fax	7 50	-	7 50	-
TOTAL	208.50	99.50	197.00	11.50

Please note that I am currently in the process of drawing down the outstanding Category 1 and Category 2 Disbursements, totalling £21 62, and in addition, a provision of £25 00 has been set aside in order to account for final costs that due to be incurred in these proceedings.

Petitioners Costs

Prior to the implementation of the CVA, the Company was served with a Winding-Up Petition, therefore, in order for this action to be withdrawn it was agreed that the Petitioning Creditor's costs, totalling £800, would be settled from funds received in the Arrangement. As you will note from the attached Receipts & Payments account these costs have been discharged.

Legal Fees & Disbursements

The Company's bank account was subject to a freezing order prior to the implementation of the CVA, however, with Solicitors assistance a Validation Order was obtained from Court in order to deal with this issue. The Solicitors fees and disbursements, being £4,875 plus VAT and £994 40 plus VAT respectively, were agreed by creditors as to be an expense of the Arrangement.

VAT Irrecoverable

Despite several requests made to the Company, the VAT on the various invoices that have been settled during the period of Arrangement were to be included in the Company's VAT returns so that these funds, totalling £3,336 39, could be reclaimed. However, the Company failed to include the VAT element of these invoices in their returns, and as a result of the Company ceasing to trade, these funds were irrecoverable.

CREDITOR CLAIMS AND DIVIDENDS PAID

Secured Creditors

Three Legal Charges were filed against the Company during its trading period.

The first charge, being an All Assets Debenture, was created and filed by Ultimate Invoice Finance Limited at Companies House on 24th March 2011 and 26th March 2011 respectively and the second and third charges, being Rent Deposit Deeds, were both created and filed by the Covent Garden Market Authority at Companies House on 28th November 2011 and 1st December 2011.

Please note that the three charges detailed above were filed after the implementation of the CVA, therefore, the Joint Supervisors were not anticipating any Secured Creditor claims in these proceedings as no charges had been filed prior to the Joint Supervisors date of appointment (17th February 2010).

Preferential Creditors

Please note that there were no Preferential Creditors in these proceedings, therefore, the Joint Supervisors did not anticipate, or receive, any Preferential Creditor claims in this matter.

Unsecured Creditors

Please find below a summary of the claims received to 4th January 2013 and details of any dividends paid to date,

Unsecured Claims	Total value of claims £	Dividend Paid - Year 1 £	Dividend Rate - Year 1	Dividend Paid - Year 2 £	Dividend Rate - Year 2	Dividend Paid - Year 3 £	Dividend Rate - Year 3
Trade & Expense	47,090 97	5,037 13	10 7p/£	6,465 71	13 73p/£	1,353 47	2 87p/£
HMRC VAT	18,998 89	2,032 17	10 7p/£	2,608 38	13 73p/£	546 06	2 87p/£
HMRC PAYE	196,893 42	21,060 27	10 7p/£	27,031 77	13 73p/£	5,659 02	2 87p/£
TOTAL	262,983 28	28,129 57	-	36,105 86	-	7,558 55	-

As creditors are aware, a Notice of Intended Dividend, with regards to a third and final distribution, was issued on 17th October 2012. Following the adjudication of the creditor claims that have been received, an unsecured dividend of 2 87p in the £ has been declared. The details of the dividend are detailed above.

Please note that various creditors had not provided details of their claims, so therefore, provisions were applied in line with the dividend rates that had been previously declared. These provisions are as follows:

- Year 1 = £6,223 15
- Year 2 = £7,985 39
- Year 3 = £1,561 24

Those creditors who had not claimed in the previous distributions were provided with one final opportunity to file details of their claims, however, no further responses were received. Therefore, the provision funds will be duly forwarded to the appointed Liquidator of the Company.

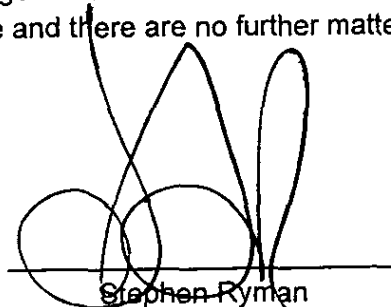
PROGRESS OF THE VOLUNTARY ARRANGEMENT

As detailed earlier in this report, the remaining asset to be realised in the CVA related to the outstanding CVA contributions totalling £159,000. As the Company has now entered into Creditors Voluntary Liquidation, these funds will prove unrealisable.

To date, there have been three dividends paid to unsecured creditors, please see above, however, provisions were made for those creditors who had not filed details of their unsecured claims against the Company. In accordance with the CVA proposals, the Joint Supervisors wrote to those creditors that had not claimed in the arrangement, on 18th December 2012, and creditors were provided with 15 days in order to provide details of their claims so that they could receive dividends in line with the distributions that had previously taken place. As none of those creditors had responded within the time frame, then the funds held will be forwarded to the appointed Liquidator in due course.

FUTURE PROSPECTS

As the Company had failed to adhere to the contents of the CVA proposals, the CVA has effectively failed and the arrangement has been terminated accordingly; therefore, there will be no further funds to distribute and there are no further matters to report.



Stephen Ryman
Joint Supervisor

Dated 4th January 2012

Enc

Anthony Davidson is licensed to act as an Insolvency Practitioner in the United Kingdom by the Insolvency Practitioners Association and Stephen Ryman is licensed to act as an Insolvency Practitioner in the United Kingdom by the Association of Chartered Certified Accountants.

**Voluntary Arrangement of
Country Garden Limited**

Statement of Affairs		From 18/02/2012 To 04/01/2013	From 17/02/2010 To 04/01/2013
ASSET REALISATIONS			
290,000 00	CVA Contributions	15,000 00	131,000 00
	Bank Interest Gross	98 47	208 83
		<u>15,098 47</u>	<u>131,208 83</u>
COST OF REALISATIONS			
	Petitioners Costs	NIL	800 00
	Nominee's Fees	NIL	7,500 00
	Nominee's Disbursements	NIL	101 30
	Supervisors Fees	16,106 20	21,106 20
	Supervisors Expenses	927 00	927 00
	Legal Fees	NIL	4,875 00
	Legal Disbursements	NIL	994 40
	VAT Irrecoverable	3,336 39	3,336 39
		<u>(20,369 59)</u>	<u>(39,640 29)</u>
UNSECURED CREDITORS			
(79,785 00)	Trade & Expense Creditors	6,876 09	11,502 34
(21,351 00)	Barclays Bank plc	NIL	NIL
(165,351 00)	HM Revenue & Customs (PAYE/NIC)	27,031 77	48,092 04
Uncertain	HM Revenue & Customs (VAT)	2,608 38	4,640 55
		<u>(36,516 24)</u>	<u>(64,234 93)</u>
DISTRIBUTIONS			
(2 00)	Ordinary Shareholders	<u>NIL</u>	<u>NIL</u>
		NIL	NIL
<u>23,511 00</u>		<u>(41,787.36)</u>	<u>27,333.61</u>
REPRESENTED BY			
	Bank 1 Current		13,125 07
	Trade Creditors - Provision Year 1 Divi		6,223 15
	Trade Creditors - Provision 2nd Year D		7,985 39
			<u>27,333.61</u>

Supervisors time costs for the period 17/02/2012 to 03/01/2013

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VOLUNTARY ARRANGEMENTS
A CREDITORS' GUIDE TO INSOLVENCY PRACTITIONERS' FEES
ENGLAND AND WALES

1. Introduction
- 1 1 In a voluntary arrangement, as in other types of insolvency, the amount of money available for creditors is likely to be affected by the level of costs, including the remuneration of the insolvency practitioner appointed to implement the arrangement. This guide explains how fees are fixed in voluntary arrangements, how the creditors can affect the level of fees, and the information which should be made available to them regarding fees.
2. The voluntary arrangement procedure
- 2 1 Voluntary arrangements are available to both companies and individual debtors. Company voluntary arrangements are often referred to as CVAs, and individual voluntary arrangements as IVAs.
- 2 2 The procedure is similar for both CVAs and IVAs and enables the company or individual to put a proposal to their creditors for a composition in satisfaction of their debts or a scheme of arrangement of their affairs. A composition is an agreement under which creditors agree to accept a certain sum of money in settlement of the debts due to them. A CVA may be used as a stand-alone procedure or as an exit route from an administration. It may also be used where a company is in liquidation, but this is extremely rare. The proposal will be made by the directors, the administrator or the liquidator, depending on the circumstances. A proposal for an IVA may be made by a debtor whether or not he is already subject to bankruptcy proceedings. The proposal will be considered by creditors at a meeting convened for that purpose. The procedure is extremely flexible and the form which the voluntary arrangement takes will depend on the terms of the proposal agreed by the creditors. In both CVAs and IVAs the proposal must provide for an insolvency practitioner to supervise the implementation of the arrangement. Until the proposal is approved by the creditors, the practitioner is known as the nominee. If the proposal is approved, the nominee (or if the creditors choose to replace him, his replacement) becomes the supervisor.
- 3 Fees, costs and charges - statutory provisions
- 3 1 The fees, costs, charges and expenses which may be incurred for the purposes of a voluntary arrangement are set out in the Insolvency Rules 1986 (rule 1 28 for CVAs and rule 5 33 (previously 5.28) for IVAs). They are
 - any disbursements made by the nominee prior to the arrangement coming into effect, and any remuneration for his services agreed between himself and the company (or the administrator or liquidator, as the case may be) or the debtor (or the official receiver or trustee, where the debtor is subject to bankruptcy proceedings),
 - any fees, costs, charges or expenses which
 - are sanctioned by the terms of the arrangement (see below), or
 - would be payable, or correspond to those which would be payable, in an administration, winding up or bankruptcy (as the case may be)
- 3 2 The rules also require the following matters to be stated or otherwise dealt with in the proposal (rule 1 3 for CVAs and rule 5 3 for IVAs)
 - The amount proposed to be paid to the nominee (as such) by way of remuneration and expenses, and
 - The manner in which it is proposed that the supervisor of the arrangement should be remunerated and his expenses defrayed

4. The role of the creditors

- 4.1 It is for the creditors' meeting to decide whether to agree the terms relating to remuneration along with the other provisions of the proposal. The creditors' meeting has the power to modify any of the terms of the proposal (with the consent of the debtor in the case of an IVA), including those relating to the fixing of remuneration. The nominee should be prepared to disclose the basis of his fees to the meeting if called upon to do so. Although there are no further statutory provisions relating to remuneration in voluntary arrangements, the terms of the proposal may provide for the establishment of a committee of creditors and may include among its functions the fixing of the supervisor's remuneration.

5 What information should the creditors receive?

- 5.1 Whether the basis of the supervisor's remuneration is determined at the meeting which approves the arrangement or by a committee of creditors, the supervisor, or proposed supervisor should provide details of the charge-out rates of all grades of staff, including principals, which are likely to be involved on the case.
- 5.2 Where the supervisors' fees are to be agreed by a committee of creditors during the course of the arrangement, the supervisor should provide sufficient supporting information to enable the committee to form a judgement as to whether the proposed fee is reasonable having regard to all the circumstances of the case and should always provide an up to date receipts and payments account. Where the fee is to be charged on a time basis the supervisor should disclose the amount of time spent on the case and the charge out value of the time spent, together with such additional information as may reasonably be required having regard to the size and complexity of the case and the functions conferred on the supervisor under the terms of the arrangement. The additional information should comprise a sufficient explanation of what the supervisor has achieved and how it was achieved to enable the value of the exercise to be assessed and to establish that the time has been properly spent on the case.
- 5.3 Where the basis of the remuneration of the supervisor as set out in the proposal does not require any further approvals by the creditors or any committee of creditors, the supervisor should specify the amount of remuneration he has drawn in accordance with the provisions of the proposal in his subsequent reports to creditors on the progress of the arrangement. Where the fee is based on time costs he should also provide details of the time spent and charge-out value to date and any material changes in the rates charged for the various grades since the arrangement was approved. He should also provide such additional information as may be required in accordance with paragraph 5.2.
- 5.4 Where the supervisor proposes to recover costs which, whilst being in the nature of expenses or disbursements, may include an element of shared or allocated costs (such as room hire, document storage or communication facilities provided by the supervisor's own firm), they must be disclosed and be authorised by those responsible for approving his remuneration. Such expenses must be directly incurred on the case and subject to a reasonable method of calculation and allocation.

6 Provision of information – additional requirements

In any case where the nominee or supervisor is appointed on or after 1 April 2005 he must provide certain information about the time spent on the case, free of charge, upon request by specified persons. The persons entitled to ask for this information are –

- any creditor in the case,
- where the arrangement relates to a company, any director or contributory of that company; and
- where the arrangement relates to an individual, that individual

The information which must be provided is –

- the total number of hours spent on the case by the insolvency practitioner or staff assigned to the case;
- for each grade of staff, the average hourly rate at which they are charged out;
- the number of hours spent by each grade of staff in the relevant period

The period for which the information must be provided is the period from appointment to the end of the most recent period of six months reckoned from the date of the nominee's or supervisor's appointment, or where he has vacated office, the date that he vacated office

Shipleys LLP
10 Orange Street, Haymarket, London WC2H 7DQ

CREDITORS' GUIDE TO FEES
EFFECTIVE FROM 1 AUGUST 2012
CHARGE-OUT RATES

Staff Allocation and Support Staff

An objective and practical approach is taken to each case which includes active Principal involvement from the outset. Other members of staff will be assigned on the basis of experience and specific skills to match the needs of the case. Set out below are the relevant charge-out rates per hour worked for the grades of all staff. Time is charged by reference to actual work carried out on each assignment. There has been no allocation of any general or overhead costs.

Grade	Charge-out rate (£ per hour) plus VAT where applicable
Principal*	400 - 480
Manager	230 - 325
Senior Administrator	210 - 230
Administrator	125 - 170
Assistant & Cashier	100 - 250

* or equivalent

NB Time costs are calculated at 6 minute units

The time of support staff is not charged to a case except when the initial set up is being performed and appointment documentation is prepared. Support staff will also occasionally charge their time when performing a sizeable administrative task within the case. Support staff charge their time at the £100/hr Assistant rate shown on the preceding table.

Specialist departments within the firm such as Tax and VAT may sometimes charge their time if and when the Office Holders may require their expert advice. The figures below provide details of the charge-out rates per hour worked for typical staff involved in this way.

Grade	Charge-out rate (£ per hour) plus VAT where applicable
Tax Principal*	300-395
Tax Manager	250
Tax Practitioner	200
Tax Assistant	145

Details of historic charge out rates in respect of the London office are provided at the end of this guide. Should any creditor wish to receive details of the charge out rates for the London office in force prior to those shown, these can be provided upon request.

DISBURSEMENTS

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. Examples of equivalent costs that may be reimbursed to the office holders without uplift and do not require prior approval are given below.

Category	Basis of Charge
Indemnity Bond	At cost of mandatory cover required in accordance with the Insolvency Act 1986 for each appointment
Insurance of assets	At cost in relation to asset coverage requirements
Company searches	At cost incurred
Travel	All forms other than mileage at actual cost
Room Hire	All external venues at actual cost
Stationery	At cost incurred
Storage	Charge at actual cost incurred for storage (and retrieval, when appropriate) of records
Other	At actual cost charged

Category 2 Disbursements

These are costs that are directly referable to the appointment in question but not 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. In the event of charging for Category 2 disbursements the following items of expenditure are recharged on the basis specified.

Category	Basis of Charge
Business Mileage	Motor vehicle at 40p per mile
Internal Room Hire	Held at Shipleys LLP, 10 Orange Street, Haymarket, London WC2H 7DQ £50
Photocopying	Specific calculation of 25 pence per sheet x number of creditors
Facsimiles	£1 for 1 st page and 10 pence for each additional page

Subcontractors

Details and the cost of any work which has been or is intended to be sub-contracted out that could otherwise be carried out by the office holder or his staff will be provided in any report which incorporates a request for approval of the basis upon which remuneration may be charged.

Professional Advisors

Details of any professional advisor(s) used will be given in reports to creditors. Unless otherwise indicated the fee arrangement for each is based on hourly charge out rates, which are reviewed on a regular basis, together with the recovery of relevant disbursements. The choice of professional advisors is based around a number of factors including, but not restricted to, their expertise in a particular field, the complexity or otherwise of the assignment and their geographic location.

LONDON OFFICE - HISTORIC CHARGE OUT RATES - 1 APRIL 2007 ONWARDS

	01/04/07-31/12/07	01/01/08-31/12/08	01/01/09-31/12/09	01/01/10-31/12/10	01/01/11-31/12/11	01/01/12-31/01/12
	Charge-out rate (£ per hour) plus VAT where applicable					
Principal*	360-370	375	395	395-445	410-460	460
Director	n/a	340	355	375-400	n/a	n/a
Manager	285-300	300	300	245-270	280	300-325
Assistant Manager	200-220	222	180-228	180-250	260	n/a
Senior Administrator	160-210	175-210	140-190	175-220	200-225	210-230
Administrator	110-155	127-165	100-165	75-155	85-160	125-170
Assistant & Cashier	50-95	50-100	50-215	50-240	99-245	100-245

	01/02/12-30/04/12	01/05/12-31/07/12		
	Charge-out rate (£ per hour) plus VAT where applicable			
Principal*	460	400-480		
Director	n/a	n/a		
Manager	300-325	300-325		
Assistant Manager	n/a	n/a		
Senior Administrator	210-230	210-230		
Administrator	125-170	125-170		
Assistant & Cashier	100-250	100-250		

* or equivalent