

# LIQ14

## Notice of final account prior to dissolution in CVL



Companies House

For further information, please  
refer to our guidance at  
[www.gov.uk/companieshouse](http://www.gov.uk/companieshouse)

<b>1</b>	<b>Company details</b>	
Company number	0 5 7 5 2 8 8 4	<b>→ Filling in this form</b> Please complete in typescript or in bold black capitals.
Company name in full	Abreu Limited	
<b>2</b>	<b>Liquidator's name</b>	
Full forename(s)	Jason	
Surname	Callender	
<b>3</b>	<b>Liquidator's address</b>	
Building name/number	Olympia House	
Street	Armitage Road	
Post town	London	
County/Region		
Postcode	N W 1 1 8 R Q	
Country		
<b>4</b>	<b>Liquidator's name ①</b>	
Full forename(s)		<b>① Other liquidator</b> Use this section to tell us about another liquidator.
Surname		
<b>5</b>	<b>Liquidator's address ②</b>	
Building name/number		<b>② Other liquidator</b> Use this section to tell us about another liquidator.
Street		
Post town		
County/Region		
Postcode		
Country		

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**6** Liquidator's release

☐ Tick if one or more creditors objected to liquidator's release.

:

**7** Final account

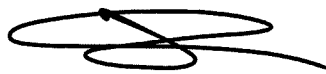
☒ I attach a copy of the final account.

**8** Sign and date

Liquidator's signature

Signature

X



X

Signature date

<sup>d</sup>0

<sup>d</sup>3

<sup>m</sup>0

<sup>m</sup>2

<sup>y</sup>2

<sup>y</sup>0




<sup>y</sup>2

<sup>y</sup>2

# LIQ14

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 <b>Presenter information</b>	
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	Paul Tomasino
Company name	Panos Eliades Franklin & Co
Address	Olympia House
	Armitage Road
Post town	London
County/Region	
Postcode	N W 1 1 8 R Q
Country	
DX	
Telephone	0208 731 6807
 <b>Checklist</b>	
We may return forms completed incorrectly or with information missing.	
Please make sure you have remembered the following:	
<input type="checkbox"/> The company name and number match the information held on the public Register.	
<input type="checkbox"/> You have attached the required documents.	
<input type="checkbox"/> You have signed the form.	

 <b>Important information</b>	
All information on this form will appear on the public record.	
 <b>Where to send</b>	
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.	
 <b>Further information</b>	
For further information please see the guidance notes on the website at <a href="http://www.gov.uk/companieshouse">www.gov.uk/companieshouse</a> or email <a href="mailto:enquiries@companieshouse.gov.uk">enquiries@companieshouse.gov.uk</a>	
This form is available in an alternative format. Please visit the forms page on the website at <a href="http://www.gov.uk/companieshouse">www.gov.uk/companieshouse</a>	

# **Liquidator's Final Account to Creditors and Members**

**Abreu Limited T/A Claremont House  
- In Liquidation**

**7 December 2021**

# **ABREU LIMITED T/A CLAREMONT HOUSE - IN LIQUIDATION**

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## **ABREU LIMITED T/A CLAREMONT HOUSE - IN LIQUIDATION**

### **1 Introduction**

- 1.1 I, Jason Callender of Panos Eliades Franklin & Co, Olympia House, Armitage Road, London, NW11 8RQ, was appointed as Liquidator of Abreu Limited T/A Claremont House (the **Company**) on 28 August 2020. The affairs of the Company are now fully wound-up and this is my final account of the liquidation, which covers the period since my last progress report (the **Period**), together with the period of appointment.
- 1.2 Information about the way that we will use, and store personal data on insolvency appointments can be found at <https://www.pefandco.com/privacy-policy/>. If you are unable to download this, please contact us and a hard copy will be provided to you.
- 1.3 The trading address of the Company was Claremont House, Lovent Drive, Leighton Buzzard, Bedfordshire, LU7 3LR. The business traded under the name Claremont House.
- 1.4 The registered office of the Company was changed to Olympia House, Armitage Road, London, NW11 8RQ and its registered number is 05752884.

### **2 Receipts and Payments**

- 2.1 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 since my appointment at Appendix B, which provides details of the remuneration charged and expenses incurred and paid by the Liquidator.
- 2.2 In Section 3 below, you will find an update on the progress made during the Period in realising the Company's assets and dealing with its affairs.

### **3 Work undertaken by the Liquidator**

- 3.1 This section of the report provides creditors with an overview of the work undertaken in the liquidation since the date of my last annual progress report, together with information on the overall outcome of the liquidation.

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

- 3.2 A Liquidator must comply with certain statutory obligations under the Insolvency Act 1986 and other related legislation. Details about the work I anticipated undertaking in this regard was outlined in my initial fees estimate/information which was previously agreed by creditors.
- 3.3 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.
- 3.4 This work has not necessarily brought any financial benefit to creditors but is work required on every case by statute.

#### ***Realisation of Assets***

- 3.5 It was uncertain whether a realisation would be achieved from the Company's Improvements to Property at the commencement of the liquidation and I can confirm that due to the nature, age and condition of the improvements, there has been no realisation.

## ABREU LIMITED T/A CLAREMONT HOUSE - IN LIQUIDATION

### Cash at Bank

- 3.6 Cash at Bank had an estimated realisable value of £9,658 which represented funds in the Company bank account held at HSBC Bank plc ("the Bank"). I have been corresponding with the Bank who have advised that the funds relate to pre liquidation credits and have therefore been retained to offset the outstanding balance due to the Bank in relation to the Bounce Bank Loan. I have been in correspondence with the Bank regarding payment of the credit balance, however the Bank have refused to pay this balance to the liquidation estate and therefore a realisation has not been achieved in this regard.
- 3.7 The sum of £25 was received from HSBC Bank plc on 7 May 2021 in relation to post liquidation credits and this has therefore been realised.

### Book Debts

- 3.8 This related to one book debt with the National Health Service with an estimated realisable value of £20,999. This was received in full on 3 September 2020.

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

- 3.9 Liquidators are 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.
- 3.10 Claims from preferential creditors typically involve employee claims and payments made on behalf of the Company by the Redundancy Payments Service following dismissal. I would confirm that in this case preferential liabilities are for unpaid holiday pay.
- 3.11 More information on the outcome for all classes of creditor in this case can be found in Section 4 below.

### ***Investigations***

- 3.12 Some of the work Liquidators are 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 those investigations revealed potential asset recoveries that could have been pursued for the benefit of creditors.
- 3.13 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 in accordance with statutory timescales and is confidential.
- 3.14 Shortly after appointment, I made an initial assessment of whether there could be any matters that might lead to recoveries for the estate and what further investigations may be appropriate. This assessment took into account any information provided by creditors. My investigations have not revealed any issues requiring further report or any further potential recoveries which could be pursued for the benefit of creditors.

## **4 Outcome for Creditors**

### ***Secured Creditors***

- 4.1 The Company granted a fixed and floating charge over the Company's assets to HSBC UK Bank plc on 8 January 2009. The Director confirmed pre liquidation that this charge has been satisfied and I can confirm that a claim from HSBC Bank plc in relation to this security has not been received.

## ABREU LIMITED T/A CLAREMONT HOUSE - IN LIQUIDATION

### *Preferential Creditors*

- 4.2 Preferential creditors' claims totalled £13,553 in respect of holiday pay. The relevant information for employees to submit claims has been provided to the Redundancy Payments Office and information and help has been given to employees to enable them to submit their claims online. A claim has not been received from the Redundancy Payments Service.

### *Unsecured Creditors*

- 4.3 The Company's statement of affairs included 29 unsecured creditors with an estimated total liability of £165,798. I have received 4 claims totalling £42,529.84.
- 4.4 No floating charges granted to secured creditors by the Company were outstanding as at the date of liquidation. Accordingly, there was no requirement under s176A of the Insolvency Act 1986 to create a fund out of the Company's net floating charge property for unsecured creditors, known as the Prescribed Part.
- 4.5 I can confirm that following the Bank applying set off in relation to the Bounce Back Loan, there are insufficient funds available to pay a dividend to Creditors and notice is hereby given in accordance with Insolvency Rule 14.36 that no dividend will be declared to any class of Creditor.

## **5 Liquidator's Remuneration & Expenses**

- 5.1 On 2 September 2020 I sought the Creditors' approval 'that the remuneration of the Liquidator be agreed on the basis of time spent by the Liquidator and his staff attending to matters arising in the Liquidation. The Liquidator be authorised to draw remuneration on account of costs incurred as and when funds permit' and also 'that the Liquidator be authorised to draw Category 2 disbursements in accordance with his firm's published tariff, details of which accompanied the decision notice'. That approval was received on 23 September 2020 and the amount of fees approved was £20,027.50. My fees estimate/information was originally provided to creditors when the basis of my remuneration was approved and was based on information available to me at that time.
- 5.2 My time costs for the Period are £4,247. This represents 12.10 hours at an average rate of £350.99 per hour. Attached as Appendix C 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 in managing the liquidation.
- 5.3 Also attached as Appendix D is a cumulative Time Analysis for the period from 28 August 2020 to 7 December 2021 which provides details of the time costs incurred since my appointment. The cumulative time costs incurred to date are £18,898. This represents 52.50 hours at an average rate of £359.96 per hour.
- 5.4 The sum of £18,145 plus expenses shown in the enclosed Receipts and Payments Account has been drawn on account and the balance has been treated as irrecoverable.
- 5.5 Of the time costs of £8,684 categorised as "Administration & Planning":-
- (i) £5,961 is referable to complying with statutory obligations and case planning
  - (ii) £1,534 is referable to cashing, post-appointment VAT and Corporation Tax matters and maintenance of financial records
  - (iii) £1,189 is referable to meetings, telephone calls and correspondence
- 5.6 Time costs of £960 categorised as "Realisation of Assets" are referable to meetings, telephone calls, correspondence etc in respect of liaising with the National Health Service and correspondence with HSBC Bank plc relating to Cash at Bank.
- 5.7 Of the time costs of £2,742 categorised as "Creditors":-



## ABREU LIMITED T/A CLAREMONT HOUSE - IN LIQUIDATION

- (i) £1,342 is referable to issuing reports to Creditors.
- (ii) £1,400 is referable to processing employees' claims and correspondence with employees

5.8 A copy of my approved fees estimate for the liquidation is reproduced below:

Category of work	Estimated Number of Hours	Average blended charge out rate £	Estimated cost £
Administration & Planning	10.00	346.75	3,467.50
Investigations	17.50	378.57	6,625.00
Realisation of Assets	2.50	311.00	777.50
Creditors	33.00	277.50	9,157.50
Total estimated fees			£20,027.50

5.9 You will recall that I provided creditors with my fees estimate prior to the agreement of the basis of my remuneration as time costs. The approved fees estimate imposed an overall cap on my fees of £20,027.50 and I would confirm that it was not necessary during the liquidation to seek further approval to increase this estimate.

5.10 A narrative explanation of the work undertaken by the Liquidator during the Period can be found at section 3 of this report.

5.11 A copy of 'A Creditors' Guide to Liquidators' Fees' is available on request or can be downloaded from the following link:

<https://www.r3.org.uk/technical-library/england-wales/technical-guidance/fees/more/29114/page/1/liquidation-a-guide-for-creditors-on-insolvency-practitioner-fees/>

5.12 Attached as Appendix F is additional information in relation to the Liquidator's fees and expenses, including where relevant, information on the use of subcontractors and professional advisers.

## 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



**Jason Callender**  
Liquidator

Enc

**ABREU LIMITED T/A CLAREMONT HOUSE - IN LIQUIDATION**


**Appendix A**

**Receipts and Payments Account for the Period from 28 August 2021 to 7 December 2021**

**Abreu Limited T/A Claremont House**  
**(In Liquidation)**  
**Liquidator's Summary of Receipts & Payments**

Statement of Affairs £		From 28/08/2021 To 07/12/2021 £	From 28/08/2020 To 07/12/2021 £
	<b>ASSET REALISATIONS</b>		
NIL	Bank Interest Gross	NIL	0.02
20,999.00	Book Debts	NIL	20,999.00
9,658.00	Cash at Bank	NIL	25.00
Uncertain	Improvements to Property	NIL	NIL
		<u>NIL</u>	<u>21,024.02</u>
	<b>COST OF REALISATIONS</b>		
	Administrative Software Fee	NIL	185.00
	Bordereau Premium	NIL	186.00
	Office Holders Fees	6,645.06	18,145.06
	Statutory Advertising	NIL	173.30
	VAT - Irrecoverable	NIL	2,334.66
		<u>(6,645.06)</u>	<u>(21,024.02)</u>
	<b>PREFERENTIAL CREDITORS</b>		
(1,225.54)	Employee Arrears/Hol Pay	<u>NIL</u>	<u>NIL</u>
		NIL	NIL
	<b>UNSECURED CREDITORS</b>		
(115,380.28)	Accountants	NIL	NIL
(418.56)	Bank	NIL	NIL
(39,453.00)	Employees' Claims	NIL	NIL
(58,633.00)	Loan	NIL	NIL
(10,963.94)	PAYE/NIC	NIL	NIL
(500.00)	Pension	NIL	NIL
(3,500.00)	Trade Creditors	NIL	NIL
(307.00)	Utility Creditors	<u>NIL</u>	<u>NIL</u>
		NIL	NIL
	<b>DISTRIBUTIONS</b>		
(100.00)	Ordinary Shareholders	<u>NIL</u>	<u>NIL</u>
		NIL	NIL
<u>(199,824.32)</u>		<u>(6,645.06)</u>	<u>(0.00)</u>
	<b>REPRESENTED BY</b>		
			<u><u>NIL</u></u>

Note:

  
 Jason Callender  
 Liquidator

**ABREU LIMITED T/A CLAREMONT HOUSE - IN LIQUIDATION**

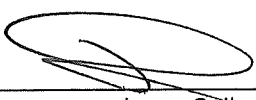
**Appendix B**

**Cumulative Receipts and Payments Account for the Period from 28 August 2020 to 7 December 2021**

**Abreu Limited T/A Claremont House**  
**(In Liquidation)**  
**Liquidator's Summary of Receipts & Payments**  
**To 07/12/2021**

S of A £		£	£
	<b>ASSET REALISATIONS</b>		
Uncertain	Improvements to Property	NIL	
20,999.00	Book Debts	20,999.00	
9,658.00	Cash at Bank	25.00	
NIL	Bank Interest Gross	0.02	
			21,024.02
	<b>COST OF REALISATIONS</b>		
	Bordereau Premium	186.00	
	Office Holders Fees	18,145.06	
	VAT - Irrecoverable	2,334.66	
	Administrative Software Fee	185.00	
	Statutory Advertising	173.30	
			(21,024.02)
	<b>PREFERENTIAL CREDITORS</b>		
(1,225.54)	Employee Arrears/Hol Pay	NIL	
			NIL
	<b>UNSECURED CREDITORS</b>		
(115,380.28)	Accountants	NIL	
(418.56)	Bank	NIL	
(10,963.94)	PAYE/NIC	NIL	
(58,633.00)	Loan	NIL	
(39,453.00)	Employees' Claims	NIL	
(500.00)	Pension	NIL	
(3,500.00)	Trade Creditors	NIL	
(307.00)	Utility Creditors	NIL	
			NIL
	<b>DISTRIBUTIONS</b>		
(100.00)	Ordinary Shareholders	NIL	
			NIL
<b>(199,824.32)</b>			<b>(0.00)</b>
	<b>REPRESENTED BY</b>		
			<b>NIL</b>

Note:

  
 Jason Callender  
 Liquidator

**ABREU LIMITED T/A CLAREMONT HOUSE - IN LIQUIDATION**

**Appendix C**

**Time Analysis for the Period from 28 August 2021 to 7 December 2021**

## Time Analysis for the Period from 28 August 2021 to 7 December 2021

CVL765 - Abreu Limited  
All Post Appointment Project Codes  
From: 28/08/2021 To: 07/12/2021

Classification of Work Function	Partner	Manager	Other Senior Professionals	Assistants & Support Staff	Total Hours	Time Cost (£)	Average Hourly Rate (£)
Admin & Planning	2.50	3.70	2.40	0.30	8.90	3,359.00	377.42
Case Specific Matters	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Creditors	0.00	0.00	2.00	1.20	3.20	888.00	277.50
Investigations	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Realisation of Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Hours</b>	<b>2.50</b>	<b>3.70</b>	<b>4.40</b>	<b>1.50</b>	<b>12.10</b>	<b>4,247.00</b>	<b>350.99</b>
<b>Total Fees Claimed</b>						<b>6,645.06</b>	
<b>Total Disbursements Claimed</b>						<b>0.00</b>	

**ABREU LIMITED T/A CLAREMONT HOUSE - IN LIQUIDATION**

**Appendix D**

**Cumulative Time Analysis for the Period from 28 August 2020 to 7 December 2021**



## Cumulative Time Analysis for the Period from 28 August 2020 to 7 December 2021

CVL765 - Abreu Limited  
All Post Appointment Project Codes  
From: 28/08/2020 To: 07/12/2021

Classification of Work Function	Partner	Manager	Other Senior Professionals	Assistants & Support Staff	Total Hours	Time Cost (£)	Average Hourly Rate (£)
Admin & Planning	3.30	13.60	4.70	1.30	22.90	8,684.00	379.21
Case Specific Matters	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Creditors	0.00	1.00	5.30	3.30	9.60	2,742.00	285.63
Investigations	0.00	14.20	0.00	3.50	17.70	6,512.00	367.91
Realisation of Assets	1.70	0.60	0.00	0.00	2.30	960.00	417.39
<b>Total Hours</b>	<b>5.00</b>	<b>29.40</b>	<b>10.00</b>	<b>8.10</b>	<b>52.50</b>	<b>18,898.00</b>	<b>359.86</b>
<b>Total Fees Claimed</b>						<b>18,145.06</b>	
<b>Total Disbursements Claimed</b>						<b>0.00</b>	

# ABREU LIMITED T/A CLAREMONT HOUSE - IN LIQUIDATION

## APPENDIX E

### Detailed List of Work Undertaken for the Period of Appointment

Detailed information about the tasks undertaken by the Liquidator and his staff during the review period is set out below.

General Description	
<b>STATUTORY AND GENERAL ADMINISTRATION</b>	
Statutory/advertising	Filing of documents to meet statutory requirements including annual progress reports and documents of appointment Corporation tax returns Quarterly VAT returns Advertising in accordance with statutory requirements Bonding the case for the value of the assets
Document maintenance/file review/checklist	Filing of documents Periodic review of the application of ethical, anti-money laundering and anti-bribery safeguards Maintenance of statutory and case progression task lists/diaries
Bank account administration	Opening estate bank account Bank account reconciliations Correspondence with bank regarding specific issues Maintenance of the estate cash book Banking remittances and processing payments
Planning / Review	Periodic file reviews documenting case strategy and case progression
Pension scheme	Identifying whether there is a pension scheme
Reports	Circulating initial report to creditors upon appointment Preparing annual progress report and general reports to creditors Circulating final account/progress report to creditors
Closure	Review case to ensure all matters have been finalised Issuing draft final account/report Filing documents with the Registrar of Companies Releasing the Liquidator's bond
<b>INVESTIGATIONS</b>	
Statement of Insolvency Practice No 2 Review	Collection and making an inventory of the company's books and records Correspondence to request information on the company's dealings, making further enquiries of third parties Reviewing questionnaires submitted by creditors and directors Reconstruction of financial affairs of the company Reviewing company's books and records Preparation of deficiency statement Review of specific transactions and liaising with directors regarding certain transactions
Statutory reporting on conduct of director(s)	Preparing statutory investigation reports Liaising with the Insolvency Service Submission of report to the Insolvency Service Preparation and submission of supplementary report if required Assisting the Insolvency Service with its investigations
<b>REALISATION OF ASSETS</b>	
Cash at Bank	Review account closing bank statements Apply to Bank for balance on account
Debtors	Collecting supporting documentation Correspondence with debtors
<b>CREDITORS AND DISTRIBUTIONS</b>	

## ABREU LIMITED T/A CLAREMONT HOUSE - IN LIQUIDATION

General Description	
Creditor Communication	Receive and follow up creditor enquiries via telephone Review and prepare correspondence to creditors and their representatives via facsimile, email and post
Dealing with proofs of debt (POD)	Receipting and filing POD when not related to a dividend

## ABREU LIMITED T/A CLAREMONT HOUSE - IN LIQUIDATION

### Appendix F

#### Additional Information in Relation to the Liquidator's Fees & Expenses, and the use of Sub-Contractors

##### 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 not utilised the services of professional advisors.

##### 3 Liquidator's Expenses

- 3.1 The estimate of expenses which were anticipated at the outset of the Liquidation was provided to creditors when the basis of my fees were approved. A copy of this estimate, together with details of the expenses paid is set out below.

Expense	Original Estimated Cost £	Paid in prior period £	Paid in the period covered in this report	Reason for any excess
Statutory advertising	346.60	173.30	0	
Specific Penalty Bond	186	186	0	
Administrative Software Fee	185	185	0	
Postage	21.60	0	0	

- 3.2 A summary of the expenses paid by the Liquidator during the Period can be found in the Receipts and Payments account at Appendix A. An outline of the total expenses paid during the Liquidation can be found in the Receipts and Payments account at Appendix B.

##### **Category 1 expenses**

- 3.3 These expenses do not require prior approval by creditors. The type of expenses that may be charged to a case as a Category 1 expense generally comprise of external supplies of incidental services specifically identifiable to the case, such as postage, case advertising, invoiced travel and external printing, external room hire and external storage costs. Also chargeable, will be any properly reimbursed expenses incurred by personnel in connection with the case. These expenses may include disbursements which are payments first met by an office holder and then reimbursed from the estate. These disbursements are included in the tables of expenses above.

## ABREU LIMITED T/A CLAREMONT HOUSE - IN LIQUIDATION

### *Category 2 expenses*

- 3.4 These expenses 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 therefore include payments to associates of the office holder or shared or allocated costs that can be allocated to the appointment on a proper and reasonable basis. Details of Category 2 expenses charged by this firm (where appropriate) were provided at the time the Liquidator's fees were approved. Any Category 2 expenses incurred are specifically highlighted in the tables of expenses above. Category 2 expenses have not been charged by this firm.

## 4 Charge-Out Rates

- 4.1 Panos Eliades Franklin & Co's current charge-out rates are detailed below. Please note this firm records its time in minimum units of 6 minutes.

<b>Grade of staff</b>	<b>Charge-out rate (£ per hour) From 1 January 2020</b>	<b>Charge-out rate (£ per hour) From 1 January 2021</b>
Partners/Office Holders	575	420 – 575
Managers	410	410
Senior Administrators/Cashiers	300	300
Semi-Senior Administrators/Support Staff	240	240
Junior Administrators	140	140