

LIQ13

Notice of final account prior to dissolution in MVL



Companies House

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

1 Company details

Company number 0 5 8 1 2 2 8 7

Company name in full Jardin Valley Restaurants Limited

→ Filling in this form

Please complete in typescript or in
bold black capitals.

2 Liquidator's name

Full forename(s) Colin

Surname Hardman

3 Liquidator's address

Building name/number 45

Street Gresham Street

Post town

County/Region London

Postcode E C 2 V 7 B G

Country

4 Liquidator's name ①

Full forename(s) Henry

Surname Shinnars

① Other liquidator

Use this section to tell us about
another liquidator.

5 Liquidator's address ②

Building name/number 45

Street Gresham Street

Post town

County/Region London

Postcode E C 2 V 7 B G

Country

② Other liquidator

Use this section to tell us about
another liquidator.

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6 Final account

☒ I have delivered the final account of the winding up to the members in accordance with Section 94(2) and attach a copy.

7 Sign and date

Liquidator's signature

Signature

X

Ce H L

X

Signature date

^d

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LIQ13

Notice of final account prior to dissolution in MVL



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 Jackson

Company name Evelyn Partners LLP

Address 45 Gresham Street

Post town

County/Region London

Postcode E C 2 V 7 B G

Country

DX

Telephone 020 7131 4000



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:

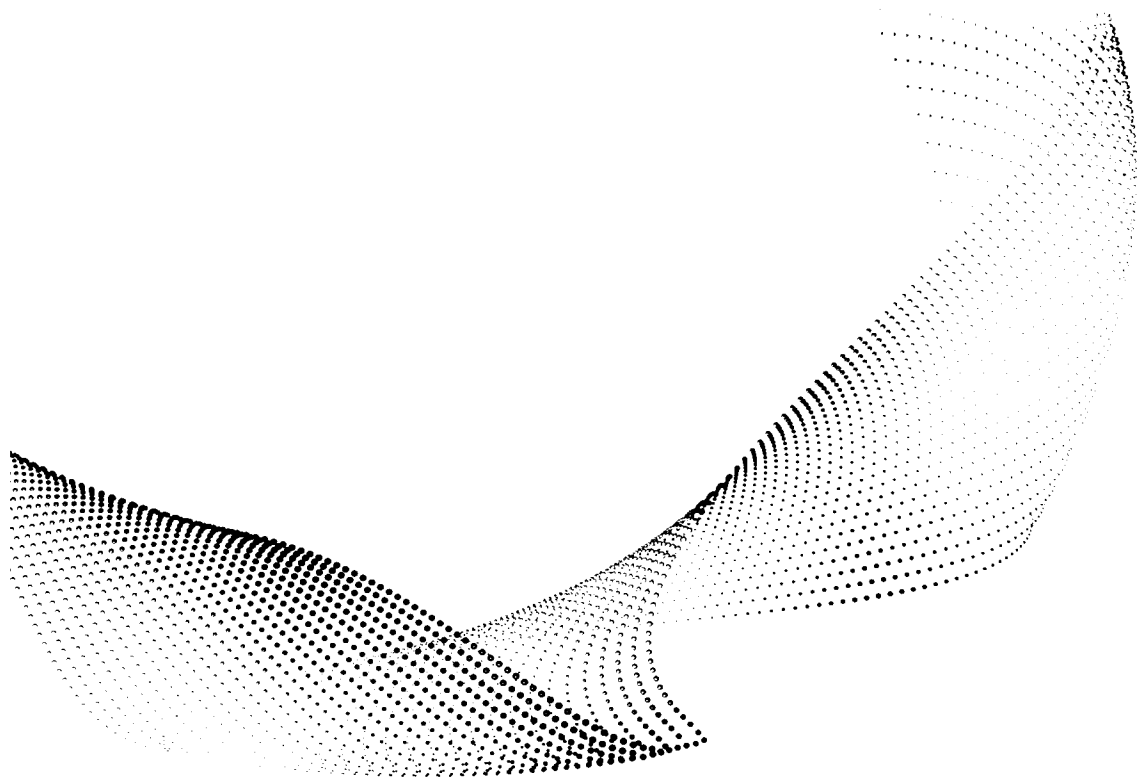
The Registrar of Companies, Companies House,
Crown Way, Cardiff, Wales, CF14 3UZ.
DX 33050 Cardiff.



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



Jardin Valley Restaurants Limited (in members' voluntary liquidation)

Company number - 05812287

The Insolvency Act 1986 and The Insolvency (England and Wales) Rules 2016

Joint liquidators' final account

evelyn

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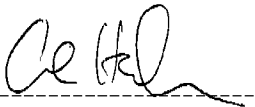
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1. Notice of Final Account

NOTICE IS HEREBY GIVEN under R5.10 of the Insolvency (England and Wales) Rules 2016 to the members of the Company that:

- 1 The Company's affairs are fully wound up.
- 2 The joint liquidators will send a copy of the final account to the Registrar of Companies within 14 days from 12 December 2022
- 3 The joint liquidators will vacate office and be released on delivering the final account to the Registrar of Companies.

Date: 12 December 2022



Henry Anthony Shinnars and Colin Hardman

Joint Liquidators

Henry Anthony Shinnars, the Joint Liquidator whose address is Evelyn Partners LLP, 45 Gresham Street, London, EC2V 7BG may be contacted at this address or by telephone on 020 7131 4000 or via email at Samuel.Jackson@evelyn.com.

2. Glossary

Abbreviation	Description
DOS	Director's/directors' declaration of solvency
ETR	Estimated to realise
HMRC	His Majesty's Revenue and Customs
IA86	Insolvency Act 1986 If preceded by S this denotes a section number
IR16	Insolvency (England and Wales) Rules 2016 If preceded by R this denotes a rule number
SIP	Statement of Insolvency Practice (England & Wales)
the Company	Jardin Valley Restaurants Limited
the liquidators/joint liquidators	Henry Anthony Shinnars and Colin Hardman

3. Introduction and Statutory information

This report provides an account of the liquidators' administration since the last progress report and a summary of the outcome of the liquidation of the Company. It should be read in conjunction with any previous reports. By way of reminder, we, Henry Anthony Shinnars and Colin Hardman, of Evelyn Partners LLP, 45 Gresham Street, London, EC2V 7BG, were appointed liquidators of the Company on 29 September 2015.

From 14 June 2022, we are operating under a single new brand to offer the best of everything we do and the firm's name has changed to Evelyn Partners LLP. Please note that this is a change to our brand only and that the services provided are unaffected.

Please also be aware that we have recently changed our postal and registered office address to 45 Gresham Street, London EC2V 7BG. Where applicable, please update your records accordingly.

The principal trading address of the Company was 36-40 High Street, Epsom, Surrey, KT19 8AH. The business traded under the name Jardin Valley Restaurants Limited.

The Company's registered office is 45 Gresham Street, London, EC2V 7BG and its registered number is 05812287.

The liquidation commenced on 29 September 2015 with estimated asset values of £372,139.68 and anticipated liabilities of £190,666.66, which subject to the costs of liquidation gave an expected surplus for members of £181,473.02. The actual return to members was £3,975,128.77 giving a return of £22.65 per share.

4. Realisation of assets

Attached at Appendix I is our receipts and payments account for the period from 29 September 2021 to from 28 September 2022 and 29 September 2022 to 16 November 2022. This account includes cumulative figures for the period from 29 September 2015 to 16 November 2022.

The receipts and payments account also includes a comparison with the directors' DOS values.

The receipts and payment for the period shows nil receipts during the period as the sole outstanding matter was dealing with the Company's outstanding tax penalties and obtaining tax clearance.

5. Distributions to sole member

The following cash distributions have been made to members in the liquidation in respect of the classes of shares shown:

Ordinary A Shares

Date paid	Amount paid per share £	Total amount of distribution £
5 September 2018	17.10	3,000,000
3 October 2022	5.55	975,128.77
Total	22.65	3,975,128.77

6. Liquidators' remuneration

The sole member approved that the basis of the liquidators' remuneration be fixed (either by reference to the time properly spent by them and their staff in attending to matters arising in the liquidation on 29 September 2015.

The liquidators' time costs are:

Period	Total hours hrs	Total costs £	Average hourly rate £/hr	Fees drawn £
29 September 2015 to 28 September 2016	76.25	18,682.25	245.01	9,388.00
29 September 2016 to 28 September 2017	141.85	41,193.50	290.40	20,607.25
29 September 2017 to 28 September 2018	99.95	30,064.25	300.79	30,000.00
29 September 2018 to 28 September 2019	24.30	6,367.25	262.03	-
29 September 2019 to 28 September 2020	20.05	5,707.50	284.66	35,935.25
29 September 2020 to 28 September 2021	17.02	5,867.64	344.82	-
29 September 2021 to 28 September 2022	38.28	11,609.98	303.26	12,956.87
29 September 2022 to 16 November 2022	0.80	242.45	303.10	-
Total	418.50	119,734.82	286.10	108,887.37

Attached as Appendix II is a time analysis which provides details of the activity costs incurred by staff grade during the period of this report in respect of the costs fixed by reference to time properly spent by the liquidators and their staff in attending to matters arising in the liquidation. Details of work carried out in the period are also included in the appendix.

Also attached as Appendix III is a cumulative time analysis for the period from 29 September 2015 to 16 November 2022 which provides details of the liquidators' time costs since appointment. A total of £108,887.37 has been drawn on account of these costs, with the balance to be written off by the joint liquidators.

Details of Evelyn Partners LLP's charge out rates and policies in relation to the use of staff are provided at Appendix IV. On a general note, please be aware that the charge out rates are subject to an annual review.

A Shareholder's guide to liquidators' fees can be requested by emailing Samuel.Jackson@evelyn.com

7. Liquidation expenses

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

Provider/Service (s)	Basis of fee arrangement (if agreed)	Costs incurred in current period £	Costs paid in current period £	Total costs incurred £	Total costs paid £
Montagu Evans Chartered Surveyors – Rates Agents	15% of rate savings	-	-	1,291.27	1,291.27
BGL Partners LLP – Rates Agents	20% of rate savings	-	-	2,603.96	2,603.96
Total		-	-	3,895.23	3,895.23

Details of the liquidators' expenses that have been incurred and paid in the current period together with the cumulative totals for the period of the liquidation are set out below.

Description	Costs incurred in current period £	Costs paid in current period £	Total costs incurred £	Total costs paid £
Statutory advertising	-	-	225.00	225.00
Liquidators' bonds	-	-	140.00	140.00
Total	-	-	365.00	365.00

Appendix IV provides details of Evelyn Partners LLP's policies in relation to the use of subcontractors and professional advisers, and the recovery of expenses.

8. Privacy and Data Protection

As part of our role as joint liquidators, I would advise you that we may need to access and use data relating to individuals. In doing so, we must abide by data protection requirements. Information about the way that we will use and store personal data in relation to insolvency appointments can be found at [https://www.evelynpartners.co.uk/insolvency-appointments](#). If you are unable to download this, please contact my office and a hard copy will be provided free of charge.

To the extent that you hold any personal data of the Company's data subjects provided to you by the Company or obtained otherwise, you must process such data in accordance with data protection legislation. Please contact Sam Jackson of our office if you believe this applies.

9. Members' rights

On a general note and in addition to matters referred to in the Notice in section 1, if you have any comments or concerns in connection with our conduct, please contact Henry Anthony Shinnors or Colin Hardman in the first instance. If the matter is not resolved to your satisfaction, you may contact our Head of Legal by writing to 45 Gresham Street, London EC2V 7BG or by telephone on 020 7131 4000.

Thereafter, if you wish to take the matter further you may contact the Insolvency Services directly via Insolvency Complaints Gateway. They can be contacted by email, telephone or letter as follows:

i) Email:

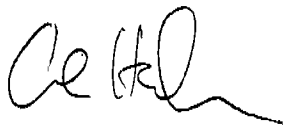
ii) Telephone number: +44 300 678 0015

iii) Postal address: The Insolvency Service, IP Complaints, 3rd Floor, 1 City Walk, Leeds LS11 9DA.

10. Conclusion

This draft final account concludes the liquidators' administration of the winding up of the Company. Once our final account is delivered to the members and the Registrar of Companies, we will be released as joint liquidators.

Approximately three months after the final account is received by the Registrar of Companies, the Company will be dissolved. We are permitted to destroy, or otherwise dispose of, the Company's books, papers, and other records at any time after the expiration of a period of one year from the date of dissolution. Any reports and documents that have been posted onto the IPS Creditor Portal will be removed two months from the date of our release.



Henry Anthony Shinnars and Colin Hardman

Joint Liquidators

Date: 12 December 2022

Henry Anthony Shinnars and Colin Hardman have been appointed as Joint Liquidators of the Company on 29 September 2015.

They act as agents and without personal liability.

Both/All officeholders are authorised and licensed in the UK by the Institute of Chartered Accountants in England and Wales and are bound by their code of ethics. Further details of their licensing body along with our complaints and compensation procedure can be accessed at:

The Joint Liquidators may act as controllers of personal data, as defined by the UK data protection law, depending upon the specific processing activities undertaken. Evelyn Partners LLP may act as a processor on the instructions of the Joint Liquidators. Personal data will be kept secure and processed only for matters relating to the Joint Liquidators' appointment.

The Fair Processing Notice in relation to the UK General Data Protection Regulation can be accessed at

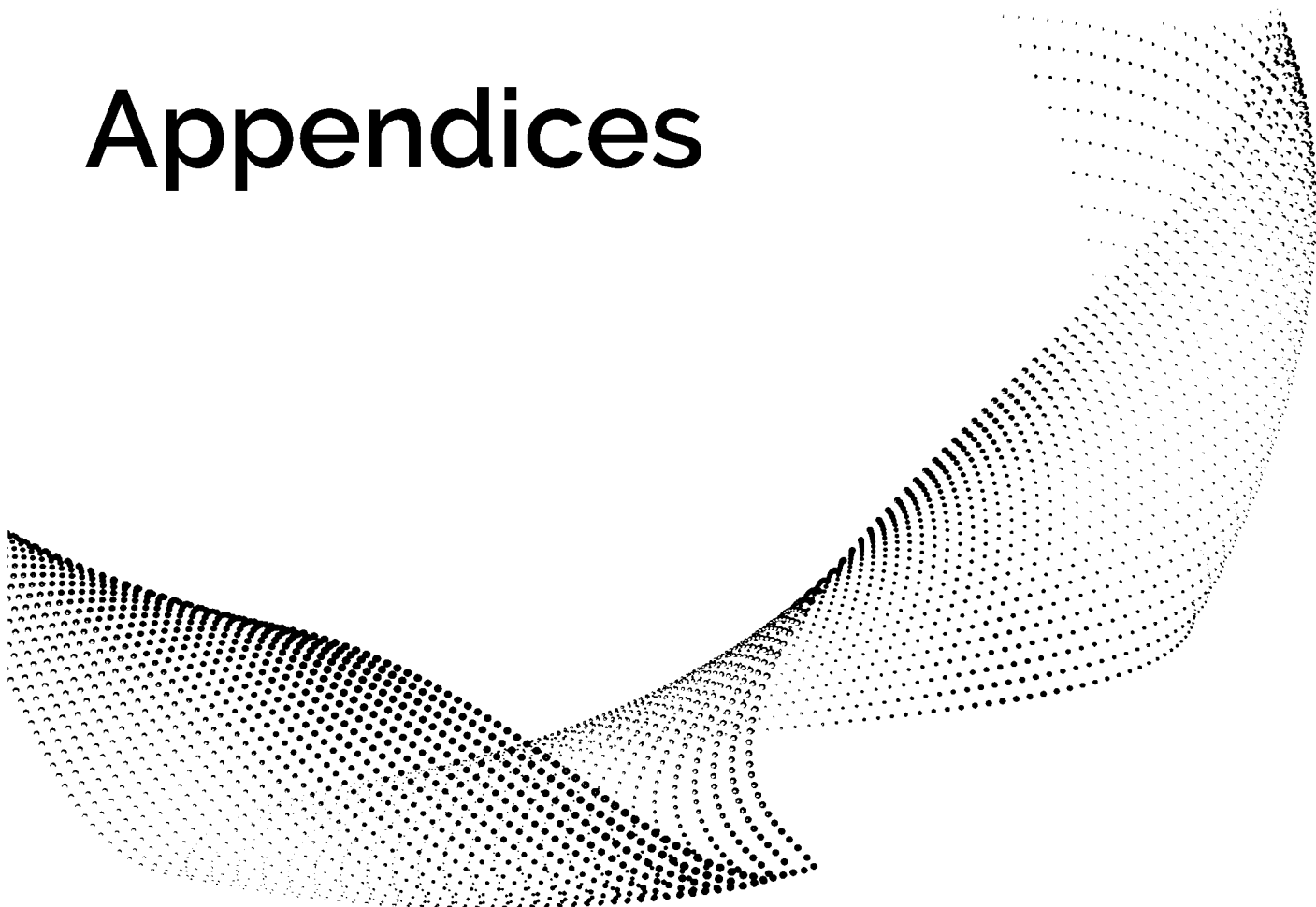
Should you wish to be supplied with a hard copy of any notice, attachment or document relating to a case matter, please contact the staff member dealing with this matter at any time via telephone, email or by post and this will be provided free of charge within five business days of receipt of the request.

The word partner is used to refer to a member of Evelyn Partners LLP. A list of members is available at the registered office

Registered in England at 45 Gresham Street, London EC2V 7BG No OC369631

Regulated by the Institute of Chartered Accountants in England and Wales for a range of investment business activities

Appendices



I Receipts and payments account

Jardin Valley Restaurants Limited
(In Liquidation)
Joint Liquidators' Summary of Receipts & Payments

[illegible]

- No payments have been made to us from outside the estate.
- Details of significant expenses paid are provided in the body of our report.
- Information concerning the liquidators' remuneration and expenses incurred is provided in the body of the report.
- Information concerning the ability to challenge the liquidators' remuneration and the expenses of the liquidation is provided in our report.
- All amounts in the receipts and payments account are shown exclusive of any attributable VAT. Where VAT is not recoverable it is shown as irrecoverable VAT.

II Time analysis for the period

Jardin Valley Restaurants Limited
Breakdown of time spent by Smith & Williamson LLP employees
for the period 29 September 2021 to 28 September 2022

Classification of work function	Partner / Director	Associate Director	Hours		Assistants & support staff	Total hours	Time cost	Average hourly rate
			Manager/ Assistant Manager	Other professional staff				
Administration & planning								
Case planning, administrative set-up, Appointment notification, Maintenance of records, statutory reporting	1.53	2.75	5.05	19.43	0.00	28.77	£8,889.39	309.02
Shareholders in an MVL	0.00	0.25	0.00	9.27	0.00	9.52	£2,720.59	285.88
Totals	1.53	3.00	5.05	28.70	0.00	38.28	£11,609.98	£303.26

Jardin Valley Restaurants Limited
Breakdown of time spent by Smith & Williamson LLP employees
for the period 29 September 2022 to 16 November 2022

Classification of work function	Partner / Director	Associate Director	Hours		Assistants & support staff	Total hours	Time cost	Average hourly rate
			Manager/ Assistant Manager	Other professional staff				
Administration & planning								
Case planning, administrative set-up, Appointment notification, Maintenance of records, statutory reporting	0.00	0.10	0.00	0.00	0.00	0.10	£39.45	394.89
Shareholders in an MVL	0.00	0.00	0.00	0.70	0.00	0.70	£203.00	290.00
Totals	0.00	0.10	0.00	0.70	0.00	0.80	£242.45	£303.10

The majority of work has been spent in the administration and planning section. During the period this has largely involved drafting statutory reports, maintaining the Company's bank account and seeking tax clearance from HMRC.

A further amount of time has been spent in the shareholders' section. During the period this has involved paying a final dividend and periodic reporting.

III Cumulative time analysis

Jardin Valley Restaurants Limited
Breakdown of time spent by Smith & Williamson LLP employees
for the period 29 September 2015 to 16 November 2022

Classification of work function	Hours					Total hours	Time cost	Average hourly rate
	Partner / Director	Associate director	Manager/ Assistant Manager	Other professional staff	Assistants & support staff			
Administration and planning								
Statutory returns, reports & meetings	1.55	3.35	3.10	32.00	0.00	40.00	10,128.00	253.20
Initial post-appointment notification letters, including creditors	0.00	0.45	3.15	0.00	0.00	3.60	906.75	251.88
Cashiering general, including bonding	0.55	0.17	5.10	33.22	0.00	39.03	7,393.89	189.43
Job planning, reviews and progression (inc 6 month reviews and planning meetings, checklist & diary	9.88	12.35	7.45	30.08	0.00	59.77	18,188.61	304.33
Post-appointment taxation (VAT, PAYE/NIC, Corp Tax that are not trading related)	1.45	0.35	71.85	16.35	0.00	90.00	23,949.50	266.11
Protection of company records (incl electronic)	0.00	0.00	0.35	0.00	0.00	0.35	82.25	235.00
Insurance & general asset protection	0.00	0.00	0.00	0.35	0.00	0.35	70.00	200.00
Filing, file and information management	0.00	0.00	1.70	13.15	0.00	14.85	2,756.00	185.59
Pre-appointment non creditor tax	0.00	0.75	7.25	0.00	0.00	8.00	2,852.50	356.56
Agents and advisers, general	0.00	0.00	1.10	0.20	0.00	1.30	298.50	229.62
Filing - Administration and planning	0.18	0.00	0.00	1.70	0.00	1.88	455.98	242.12
Director/manager review, approval and signing	6.65	0.30	1.25	0.95	0.00	9.15	4,362.50	476.78
Other	0.00	0.00	2.30	10.20	0.00	12.50	2,616.75	209.34
Realisation of assets								
Debtors not financed (includes reassigned debtors)	0.15	0.00	10.10	1.35	0.00	11.60	2,736.50	235.91
Cash at Bank	0.00	0.00	4.65	0.00	0.00	4.65	1,092.75	235.00
Filing - realisation of assets	0.00	0.00	0.10	0.00	0.00	0.10	23.50	235.00
Director/manager review, approval and signing	0.80	0.00	0.00	0.00	0.00	0.80	416.00	520.00
Other	0.85	1.50	0.90	2.85	0.00	6.10	2,001.75	328.16
Creditors								
HP & lease creditors	0.00	0.00	0.25	0.00	0.00	0.25	58.75	235.00
Employees & pension (other) (Incl Jobcentre/CSA etc)	0.00	0.00	0.15	0.00	0.00	0.15	35.25	235.00
Crown (not RPO etc)	3.30	0.10	5.80	0.00	0.00	9.20	2,890.00	314.13
Unsecured creditors	3.05	1.85	0.15	0.55	0.00	5.60	2,198.00	392.50
Distributions for prefs and unsecured	0.00	0.00	0.40	0.00	0.00	0.40	94.00	235.00
Director/manager review, approval and signing	0.15	0.00	0.00	0.05	0.00	0.20	83.50	417.50
Case-Specific 1, Shareholders in an MVL								
Shareholder general communications	0.00	0.25	2.10	1.75	0.00	4.10	1,160.00	282.93
Shareholder non-statutory reporting	0.75	0.40	12.90	10.77	0.00	24.82	7,085.09	285.50
Shareholder distributions	0.00	0.50	0.25	3.15	0.00	3.90	1,198.50	307.31
Other	0.20	0.00	0.00	0.00	0.00	0.20	96.00	480.00
Case-Specific 3, AML/Compliance								
AML - if done post appointment	0.00	0.00	1.45	0.45	0.00	1.90	444.25	233.82
Corporate Tax								
Corporate Tax	25.25	10.55	3.65	21.45	2.85	63.75	24,059.75	377.41
Total	54.77	32.87	147.45	180.57	2.85	418.50	£119,734.82	£286.10

IV Staffing, charging, subcontractor and adviser policies and charge out rates

Detailed below are:

- Evelyn Partner LLP's policy in relation to:
 - Staff allocation and the use of subcontractors
 - Professional advisers including Evelyn Partners Financial Services Limited
 - Expense recovery
- Evelyn Partners LLP's current charge out rates

Our general approach to resourcing our assignments is to allocate staff with the skills and experience to meet the specific requirements of the case.

The constitution of the case team will usually consist of a partner and a partner or director or associate director or consultant as joint officeholders, 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. The charge out rate schedule below provides details of all grades of staff and their experience level. We delegate tasks to suitable grades of staff, taking into account their experience and any specialist knowledge that is needed, and we supervise them properly to maximise the cost effectiveness of the work done. Anything complex or important matters of exceptional responsibility are handled by our senior staff or us.

All of our staff who work on the case (including our cashiers (which is centralised in London), support and secretarial staff) charge time directly to the assignment and are included in any analysis of time charged. Each grade of staff has an hourly charge-out rate which is reviewed from time to time. Time up to 31 July 2020 is recorded in units representing 3 minutes or multiples thereof. From 1 August 2020 time is recorded in 1-minute units or multiples thereof. The minimum time chargeable is one minute. We do not charge general or overhead costs.

It may be necessary to utilise staff from both the regional and London offices, subject to the specific requirements, eg, geographical location, of individual cases.

This case is predominantly being conducted from the London.

We may use subcontractors to perform work which might ordinarily be carried out by us and our staff where it is cost effective to do so and/or where the specific expertise offered by the subcontractor is required.

Details of any subcontractors' services utilised during the liquidation are set out in the body of this report.

We select professional advisers such as agents and solicitors on the basis of balancing a number of factors including:

- The industry and/or practice area expertise required to perform the required work.
- The complexity and nature of the assignment.
- The availability of resources to meet the critical deadlines in the case.
- The charge out rates or fee structures that would be applicable to the assignment.
- The extent to which we believe that the advisers in question can add best value and service to the assignment.
- The expertise and experience of the service provider;
- The provider holds appropriate regulatory authorisations; and

- The professional and ethical standards applicable to the service provider.

Arrangements will be reviewed periodically to ensure that best value and service continue to be obtained.

External professional advisers are third party entities. The insolvency practitioners and their firm do not have any association with any external provider of services and therefore they do not fall within the definition of an associate as defined in Section 435 of the Insolvency Act 1986 and in Statement of Insolvency Practice 9. Payments to external professional advisers for the services they provide are therefore not a category 2 expense as defined in Statement of Insolvency Practice 9 and therefore do not require prior approval from the committee or creditors.

Category 1 expenses do not require approval by members. The type of expenses that may be charged as a Category 1 expense to a case generally comprise 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.

Category 2 expenses do require approval from members. 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.

Since 7 July 2012 Evelyn Partners LLP's policy is to recover only one type of Category 2 expense, namely business mileage at HMRC's approved mileage rates at the relevant time. Current mileage rates are 45p per mile plus 5p per passenger per mile. Prior to 7 July 2012 approval may have been obtained to recover other types of Category 2 expenses.

Details of any Category 2 expenses incurred and/or recovered in the period covered by this report are set out in the body of this report.

A schedule of Evelyn Partners LLP's charge out rates was issued to members at the time the basis of the liquidators' remuneration was approved.

The rates applicable to this appointment are set out below. Changes to the charge out rates during the period of this report were applied with effect from 1 July 2016, 1 July 2017, 1 July 2018, 1 July 2019, 1 July 2020, 1 July 2021 and 1 July 2022

Evelyn Partners LLP	London Office		Regional Offices	
Restructuring & Recovery Services	£/hr		£/hr	
Charge out rates	From 1/7/16	From 1/7/17	From 1/7/16	From 1/7/17
Partner / Director (from 1 January 2016)	435-485	435-500	350-375	350-375
Associate Director	370-380	390-410	295-305	295-315
Managers	235-315	250-350	190-290	190-310
Other professional staff	150-235	160-305	120-175	120-180
Support & secretarial staff	85-90	80-170	60-135	60-135

Evelyn Partners LLP	London office	Regional Offices
Restructuring & Recovery Services		
Charge out rates as at 1 July 2018	£/hr	£/hr
Partner / Director	450-520	360-380
Associate Director	420	290-320
Managers	250-365	225-310
Other professional staff	170-320	140-185

Support & secretarial staff

90

60-140

Evelyn Partners LLP	London office	Regional Offices
Restructuring & Recovery Services		
Charge out rates as at 1 July 2019	£/hr	£/hr
Partner / Director	470-540	376-432
Associate Director	440	352
Managers	270-380	216-304
Other professional staff	180-380	144-192
Support & secretarial staff	100	80

Evelyn Partners LLP	London office	Regional Offices
Restructuring & Recovery Services		
Charge out rates as at 1 July 2020	£/hr	£/hr
Partner / Director	495-570	396-456
Associate Director	380-465	372
Managers	285-400	228-320
Other professional staff	125-465	152-204
Support & secretarial staff	105	84

Evelyn Partners LLP	London office	Regional Offices
Restructuring & Recovery Services		
Charge out rates as at 1 July 2021	£/hr	£/hr
Partner	590-610	480
Director / Associate Director	395-530	395-415
Managers	290-430	240-335
Other professional staff	130-280	160-215
Support & secretarial staff	100-120	90

Evelyn Partners LLP	London office	Regional Offices
Restructuring & Recovery Services		
Charge out rates as at 1 July 2022	£/hr	£/hr
Partner	650-670	528
Director / Associate Director	420-570	410-455
Managers	280-460	230-370
Other professional staff	205-300	165-240
Support & secretarial staff	100-120	88

Notes

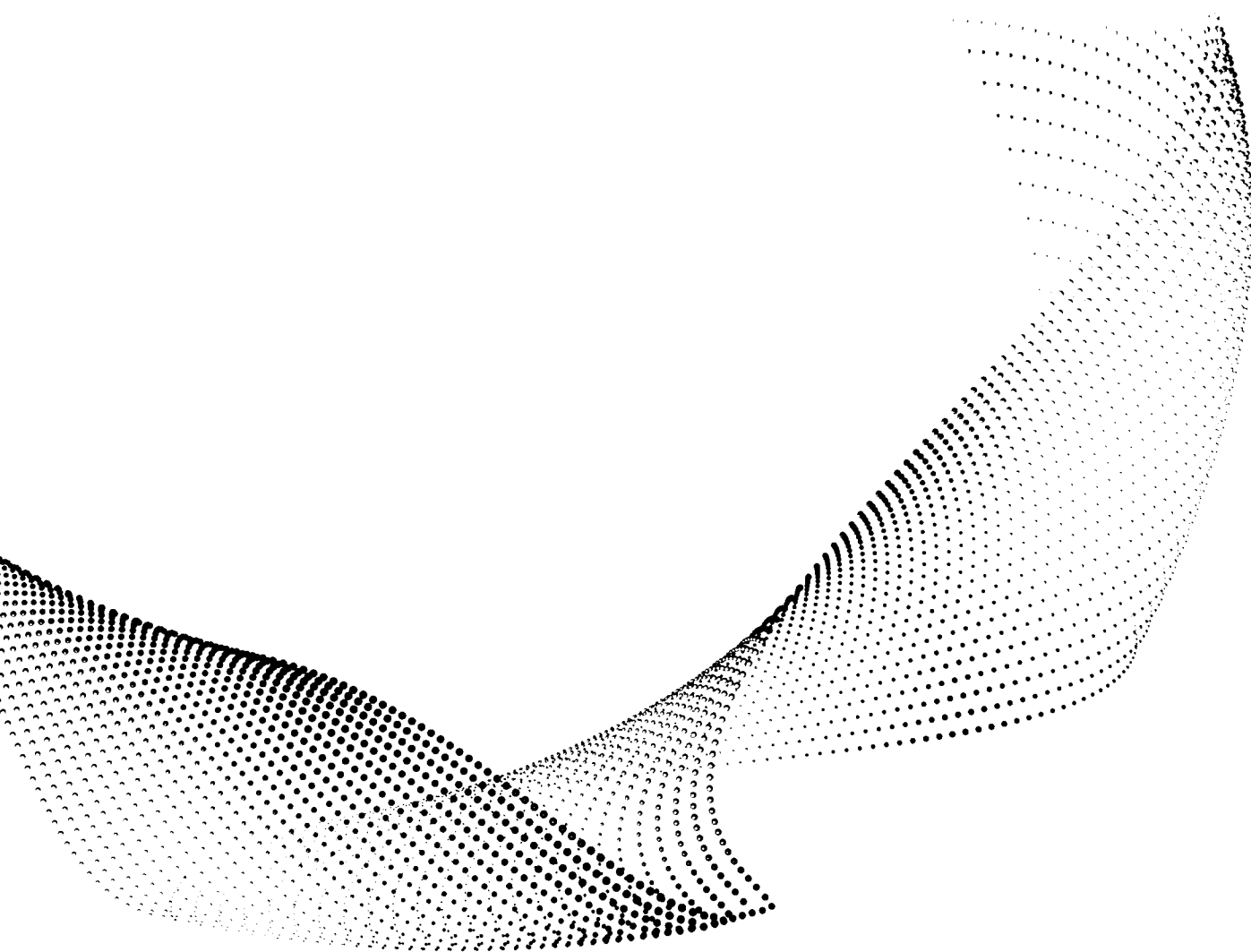
1. Up to 31 July 2020 time is recorded in units representing 3 minutes or multiples thereof. From 1 August 2020 time is recorded in 1-minute units or multiples thereof.
2. It may be necessary to utilise staff from both regional and London offices, subject to the requirements of individual cases.
3. The firm's cashiering function is centralised and London rates apply. Up to 31 July 2020 the cashiering function time is incorporated within 'Other professional staff' rates. Following a change to our time reporting software, from 1 August 2020 the cashiering function time continues to be reported according to the seniority of staff undertaking the work in our time analyses and is split between 'Other professional staff', 'Managers' and 'Associate Director'.
4. Partner includes a Consultant acting as an office-holder or in an equivalent role.

Evelyn Partners LLP	London
Corporate Tax	Office
Charge out rates from 1 January 2022	£/hr
Partner / Director	590-950
Associate Director	430-535
Managers	230-460
Other professional staff	105-245
Support & secretarial staff	60-75

Evelyn Partners LLP	London
Corporate Tax	Office
Charge out rates from 1 July 2021	£/hr
Partner / Director	550-890
Associate Director	400-500
Managers	215-430
Other professional staff	95-230
Support & secretarial staff	55-70

Evelyn Partners LLP	London
Corporate Tax	Office
Charge out rates from 1 July 2020	£/hr
Partner / Director	625-740
Associate Director	500
Managers	270-430
Other professional staff	95-230
Support & secretarial staff	65

Evelyn Partners LLP	London
Corporate Tax	Office
Charge out rates from 1 July 2019	£/hr
Partner / Director	575-690
Associate Director	460
Managers	245-400
Other professional staff	115-210
Support & Secretarial staff	60



www.evelynpartners.com

Principal offices: London, Belfast, Birmingham, Bristol, Cheltenham, Dublin, Glasgow, Guildford, Jersey, Salisbury and Southampton.

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