

WU07

Notice of progress report in a winding-up by the court



Companies House

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

1 Company details

Company number	0	8	1	5	5	8	1	6
Company name in full	Mason & Vaughan Group Ltd							

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

2 Liquidator's name

Full forename(s)	Simon
Surname	Campbell

3 Liquidator's address

Building name/number	Office D
Street	Beresford House
Post town	Town Quay
County/Region	Southampton
Postcode	S O 1 4 2 A Q
Country	

4 Liquidator's name ①

Full forename(s)	Carl
Surname	Jackson

① **Other liquidator**
Use this section to tell us about
another liquidator.

5 Liquidator's address ②

Building name/number	Office D
Street	Beresford House
Post town	Town Quay
County/Region	Southampton
Postcode	S O 1 4 2 A Q
Country	

② **Other liquidator**
Use this section to tell us about
another liquidator.

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6 Period of progress report

From date	^d 1	^d 4	^m 0	^m 2	^y 2	^y 0	^y 2	^y 0
To date	^d 1	^d 3	^m 0	^m 2	^y 2	^y 0	^y 2	^y 1

7 Progress report

☒ The progress report is attached

8 Sign and date

Liquidator's signature

Signature

X

[Handwritten signature]

X

Signature date

^d 1	^d 3	^m 0	^m 4	^y 2	^y 0	^y 2	^y 1
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**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 **Andrea Terraneo**

Company name **Quantuma Advisory Limited**

Address **Office D**

Beresford House

Post town **Town Quay**

County/Region **Southampton**

Postcode

S	O	1	4	2	A	Q
---	---	---	---	---	---	---

Country

DX **info@quantuma.com**

Telephone **02380336464**

**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

Mason & Vaughan Group Ltd
(In Liquidation)
Joint Liquidators' Summary of Receipts & Payments

Statement of Affairs £		From 14/02/2020 To 13/02/2021 £	From 14/02/2020 To 13/02/2021 £
240,000.00	ASSET REALISATIONS		
	Directors Loan Account	NIL	NIL
	Petition Deposit	1,600.00	1,600.00
		<u>1,600.00</u>	<u>1,600.00</u>
	COST OF REALISATIONS		
	Bank Charges	88.00	88.00
	O.R. Fees & Disbursements	5,000.00	5,000.00
	Sec of State Fees	6,000.00	6,000.00
		<u>(11,088.00)</u>	<u>(11,088.00)</u>
(2,752,414.77)	UNSECURED CREDITORS		
	Trade & Expense Creditors	NIL	NIL
		<u>NIL</u>	<u>NIL</u>
<u>(2,512,414.77)</u>		<u>(9,488.00)</u>	<u>(9,488.00)</u>
	REPRESENTED BY		
	ISA NIB		(9,488.00)
			<u>(9,488.00)</u>

Mason & Vaughan Group Ltd

(In Compulsory Liquidation)

(“the Company”)

THE JOINT LIQUIDATORS’ PROGRESS REPORT

13 April 2021

This report has been prepared for the sole purpose of updating the members and creditors for information purposes. The report is private and confidential and may not be relied upon, referred to, reproduced or quoted from, in whole or in part, by members and creditors for any purpose other than updating them for information purposes, or by any other person for any purpose whatsoever.

Simon Campbell and Carl Jackson of Quantuma LLP, Office D, Beresford House, Town Quay, Southampton, SO14 2AQ were appointed Joint Liquidators of Mason & Vaughan Group Ltd on 14 February 2020.

Please be aware that on 1 August 2020, Quantuma LLP transferred its business to Quantuma Advisory Limited.

Simon Campbell is licensed to act as an Insolvency Practitioner by the Insolvency Practitioners Association and Carl Jackson is licensed to act as an Insolvency Practitioner by the Institute of Chartered Accountants in England and Wales

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- Appendix 4 Detailed narrative list of work undertaken by the Joint Liquidators during the Review Period

ABBREVIATIONS

For the purpose of this report the following abbreviations shall be used:

"the Act"	Insolvency Act 1986
"the Rules"	Insolvency (England and Wales) Rules 2016
"the Joint Liquidators"	Simon Campbell and Carl Jackson of Quantuma Advisory Limited
"the Company"	Mason & Vaughan Group Ltd (in Liquidation)
"EOS"	Estimated Outcome Statement
"SIP"	Statement of Insolvency Practice (England & Wales)
"Review Period"	Period covered by the report from 14 February 2020 to 13 February 2021

INTRODUCTION

This report has been prepared to provide members and creditors with an update on the progress of the Liquidation of the Company since our appointment as Joint Liquidators on 14 February 2020.

Please be aware that on 1 August 2020, Quantuma LLP transferred its business to Quantuma Advisory Limited.

A schedule of statutory information in respect of the Company is attached at Appendix 1.

Details of the appointment of the Joint Liquidators

Simon Campbell and Carl Jackson of Quantuma Advisory Limited were appointed Joint Liquidators of the Company on 14 February 2020 by the Secretary of State.

The Joint Liquidators confirm that they are authorised to carry out all functions, duties and powers by either one or both of them.

THE PROGRESS OF THE LIQUIDATION

The Joint Liquidators' receipts and payments account

Attached at Appendix 2 is a receipts and payments account covering the Review Period.

We have summarised the main asset realisations during the Review Period and an estimation of the those assets yet to be realised, together with details of costs incurred but as yet remaining unpaid.

Administrative, Statutory & Regulatory Tasks

The Joint Liquidators have met a considerable number of statutory and regulatory obligations. Whilst many of these tasks have not had a direct benefit in enhancing realisations for the insolvent estate, they have assisted in the efficient and compliant progressing of the Liquidation, which has ensured that the Joint Liquidators and their staff have carried out their work to high professional standards.

During the Review Period, primarily these tasks have included:

- Informing all relevant persons of the commencement of the Liquidation, including filing statutory documents at Companies House and meeting statutory advertising requirements;
- Liaising with the Official Receiver to arrange the handover of the cases files and control of the assets;
- Drafting and issuing the progress report to creditors;
- Consulting with and instructing staff and independent advisers as regards practical, technical and legal aspects of the case to ensure efficient progress;
- Maintaining electronic case files, which must include records to show and explain the Liquidation and any decisions made by the Joint Liquidators that materially affect the Liquidation;
- Monitoring and maintaining an adequate statutory bond;
- Conducting periodic case reviews to ensure that the Liquidation is progressing efficiently, effectively and in line with the statutory requirements;
- Maintaining and updating the estate cash book and bank accounts, including regular bank reconciliations and processing receipts and payments; and
- Completing periodic tax returns.
- Investigating the conduct of the directors and the affairs of the Company and reporting to the Insolvency Service as required
- Review of the Company's books and records

Realisation of assets

There have been no assets realised in the period.

Estimated future realisations

According to the Official Receiver's Report to Creditors, the assets of the Company had a total estimated value of £566,512 broken down as follows:

Asset Name	Est. To Realise £	Realised to Date £
Director's Loan Account 1	299,233	Nil
Director's Loan Account 2	230,554	Nil
Director's Loan Account 3	30,000	Nil
Director's Loan Account 4	6,725	Nil
Total	566,512	Nil

Directors' Loan Accounts

During the Review Period, the Joint Liquidators reviewed the Company's books and records and bank accounts and liaised with the Official Receiver as regards their progress in recovering these amounts, prior to the liquidators' appointment. These steps enabled the liquidators to develop their understanding of the respective loan accounts and subsequently the liquidators sought to recover the same. Unfortunately cooperation has been limited and as such the liquidators have instructed solicitors to assist.

The Joint Liquidators will be in the position to comment on this matter further with their next report to creditors.

Investigations

Costs incurred but remaining unpaid

These costs are separately detailed below:

Cost Description	Amount (£)
Legal fees	£580.00 plus VAT

During the Review Period, the Joint Liquidators have also incurred time costs and disbursements, which have yet to be discharged. Further details of these costs are set out below.

CREDITORS: CLAIMS AND DISTRIBUTIONS

Since appointment, the Joint Liquidators have carried out the following main tasks in this category:

- uploaded and maintained creditor information on the system;
- dealt with creditor correspondence and telephone conversations;

Secured Creditor

The Company granted to MVG Holdings Limited a debenture dated 12 September 2017 giving a fixed and floating charge over the assets of the Company. Details of the amount outstanding according to the statement of affairs are detailed in the table below:

Creditor	Statement of Affairs £	Agreed £
MVG Holdings Limited	2,646,999	Not Yet Agreed
Total	<u>2,646,999</u>	<u>Not Yet Agreed</u>

The Joint Liquidator will seek legal advice as regards the validity of the charges, should there be any potential dividend available for secured creditors.

No payments have been made to the secured creditor.

Preferential creditors

No preferential creditors' claims were expected from the list of creditors prepared by the Official Receiver. No claim has been received in the Reporting Period.

Prescribed Part

Under Section 176A of the Insolvency Act 1986, where after 15 September 2003 a company has granted to a creditor a floating charge, a proportion of the net property of the company must be made available purely for the unsecured creditors. This equates to:

- 50% of net property up to £10,000;
- Plus, 20% of net property in excess of £10,000.
- Subject to a maximum of £600,000.

As detailed above, realisations are currently contingent on recoveries from the Directors' Loan Accounts. Unless sufficient recoveries are made in this regard to extinguish costs, there will be no payment made to floating charge holders, nor any provision required for the prescribed part. Based on present information, the Joint Liquidators estimate that there will be insufficient realisations to discharge in full all costs and preferential claims. Therefore, there will be no net property from which to deduct a prescribed part.

Crown Creditors

The list of creditors prepared by the Official Receiver estimated £81,997.99 was owed to HM Revenue and Customs. During the Review Period, a claim totalling £81,997.99 was received from HMRC.

Unsecured creditors

Unsecured claims were estimated at £17,683,104.94 in the list of creditors prepared by the Official Receiver and to date 4 unsecured claims have been received from unsecured creditors totalling £568,384.06.

It is not anticipated that a dividend will be paid to unsecured creditors at this stage.

OTHER MATTERS AND INFORMATION TO ASSIST CREDITORS

Investigations

SIP2 - Initial Assessment of Potential Recoveries

As part of our duties as Joint Liquidators, we are obliged to review shortly after appointment all the information available to us and conduct an initial assessment of whether there are any matters which may lead to any recoveries for the benefit of creditors. This would typically include any potential claims which may be brought against parties either connected to or who have past dealings with the Company.

The initial assessment identified matters that warranted further investigation. All relevant information has been passed to the Insolvency Service, and, where recoveries can potentially be made, to the liquidator's solicitor. Those findings are confidential and so cannot be disclosed.

Further Information

Creditors should note that the Joint Liquidators are bound by the Insolvency Code of Ethics when carrying out all professional work relating to an insolvency appointment. Further information can be viewed at the following link <https://www.gov.uk/government/publications/insolvency-practitioner-code-of-ethics> Additionally the Joint Liquidators are also bound by the regulations of their Licensing Bodies.

To comply with the Provision of Services Regulations, some general information about Quantuma Advisory Limited, including our complaints policy and Professional Indemnity Insurance, can be found at <http://www.quantuma.com/legal-information/>.

Information about this insolvency process may be found on the R3 website here <http://www.creditorinsolvencyguide.co.uk/>.

In compliance with the General Data Protection Regulation, creditors, employees, shareholders, directors and any other stakeholder who is an individual (i.e. not a corporate entity) in these insolvency proceedings is referred to the Privacy Notice in respect of Insolvency Appointments, which can be found at this link www.quantuma.com/legal-notices/.

ETHICS

Please also be advised that is bound by the Insolvency Code of Ethics when carrying out all professional work relating to an insolvency appointment.

General ethical considerations

Prior to the Joint Liquidators' appointment, a review of ethical issues was undertaken and no ethical threats were identified. A further review has been carried out and no threats have been identified in respect of the management of the insolvency appointment over the Review Period.

Specialist Advice and Services

When instructing third parties to provide specialist advice and services or having the specialist services provided by the firm, the is obligated to ensure that such advice or work is warranted and that the advice or work contracted reflects the best value and service for the work undertaken. The firm reviews

annually the specialists available to provide services within each specialist area and the cost of those services to ensure best value. The specialists chosen usually have knowledge specific to the insolvency industry and, where relevant, to matters specific to this insolvency appointment. Details of the specialists specifically chosen in this matter are detailed below.

THE JOINT LIQUIDATORS' REMUNERATION AND EXPENSES

A copy of 'A Creditors Guide to Liquidators' Fees' effective from 6 April 2017 together with the firm's current schedule of charge-out rates and chargeable disbursements may be found at <https://www.quantuma.com/guide/creditors-guide-fees>

A hard copy of both the Creditors' Guide and the firm's charge-out rate and disbursement policy may be obtained on request at no cost.

Joint Liquidators' Remuneration

The basis of the Joint Liquidators' remuneration has not yet been fixed. The Joint Liquidators expect to initiate a decision procedure in this regard once prospects of recoveries become clearer.

We believe this case generally to be of average complexity with the exception of matters related to investigations and directors' loan accounts, and otherwise no extraordinary responsibility has to date fallen on the Joint Liquidators.

No expense estimate has yet been circulated to creditors.

The bases on which expenses are incurred are explained in Quantuma Advisory Limited's current schedule of charge-out rates and chargeable disbursements.

Other professional costs

Solicitors

As above solicitors have been instructed by the Joint Liquidators to advise on appropriate legal matters including the review and collection of the overdrawn directors' loan accounts. Their costs have been agreed on the basis of their standard hourly charge out rates, plus disbursements and VAT. The Solicitors' time costs for the Review Period amount to £580 plus VAT, which remain unpaid.

Creditors' right to request information

Any secured creditor, or unsecured creditor with the support of at least 5% in value of the unsecured creditors or with permission of the Court, may request in writing the Joint Liquidators to provide additional information regarding remuneration or expenses to that already supplied within this report. Such requests must be made within 21 days of receipt of this report.

Creditors' right to challenge remuneration and/or expenses

Any secured creditor, or unsecured creditor with the support of at least 10% in value of the unsecured creditors or with permission of the Court, may apply to the Court for one or more orders, reducing the amount or the basis of remuneration which the Joint Liquidators are entitled to charge or otherwise challenging some or all of the expenses incurred.

Such applications must be made within 8 weeks of receipt by the applicant(s) of the progress report detailing the remuneration and/or expenses being complained of.

Please note that such challenges may not disturb remuneration or expenses disclosed in prior progress reports.

Future actions to be taken in the Liquidation

The administration of the Liquidation will continue in order to finalise the following outstanding matters that are preventing this case from being closed:

- Pursuing legal actions to recover outstanding DLAs.
- Assisting the Official Receiver with their investigations.

Should you have any queries in regard to any of the above please do not hesitate to contact Andrea Terraneo on 023 8033 6464 or by e-mail at andrea.terraneo@quantuma.com

A handwritten signature in black ink, appearing to read 'S. Campbell', written in a cursive style.

Simon Campbell
Joint Liquidator

Mason & Vaughan Group Ltd
(IN LIQUIDATION)

STATUTORY INFORMATION

Company Name	Mason & Vaughan Group Ltd
Trading Address	Ground Floor Ocean House, Towers Business Park, Wilmslow Road, Manchester, M20 2LY
Court	Manchester Registry
Court Number & Year	2826 of 2018
Date of Appointment	14 February 2020
Joint Liquidators	Simon Campbell and Carl Jackson both of Quantuma Advisory Limited Office D, Beresford House, Town Quay, Southampton, SO14 2AQ
Registered office Address	c/o Quantuma Advisory Limited Office D, Beresford House, Town Quay, Southampton, SO14 2AQ
Company Number	08155816
Incorporation Date	25/07/2012

Mason & Vaughan Group Ltd
(IN LIQUIDATION)

THE JOINT LIQUIDATORS' RECEIPTS AND PAYMENTS ACCOUNT
AS AT 13 FEBRUARY 2021

Mason & Vaughan Group Ltd
(In Liquidation)
Joint Liquidators' Summary of Receipts & Payments

Statement of Affairs £		From 14/02/2020 To 13/02/2021 £	From 14/02/2020 To 13/02/2021 £
	ASSET REALISATIONS		
240,000.00	Directors Loan Account	NIL	NIL
	Petition Deposit	1,600.00	1,600.00
		1,600.00	1,600.00
	COST OF REALISATIONS		
	Bank Charges	88.00	88.00
	O.R. Fees & Disbursements	5,000.00	5,000.00
	Sec of State Fees	6,000.00	6,000.00
		(11,088.00)	(11,088.00)
	UNSECURED CREDITORS		
(2,752,414.77)	Trade & Expense Creditors	NIL	NIL
		NIL	NIL
(2,512,414.77)		(9,488.00)	(9,488.00)
	REPRESENTED BY		
	ISA NIB		(9,488.00)
			(9,488.00)

Mason & Vaughan Group Ltd
(IN LIQUIDATION)

SCHEDULE OF THE JOINT LIQUIDATORS' TIME COSTS DURING THE REVIEW PERIOD AND THE WHOLE PERIOD OF THE LIQUIDATION

Time Entry - Cumulative Detailed SIP9 Time & Cost Summary

6005856 - Mason & Vaughan Group Ltd
From: 14/02/2020 To: 13/02/2021
All Post Appointment Project Codes

Classification of Work Function	Partner	Manager	Other Senior Professionals	Assistants & Support Staff	Total Hours	Time Cost (£)	Avg Hourly Rate (£)	Hours Cum (POST Only)	Time Costs Cum (POST Only)
100 : Administration & Planning	1.00	2.00	8.80	0.00	11.80	2,420.50	205.13	11.80	2,420.50
100A : Initial Statutory & General Notifications & Replies	2.40	2.40	3.20	0.00	5.60	1,043.50	186.34	5.60	1,043.50
104 : General Administration	1.70	3.00	1.40	24.10	30.20	4,173.50	138.20	30.20	4,173.50
105 : Case strategy / Review	5.60	4.50	5.30	0.70	16.10	4,146.50	257.55	16.10	4,146.50
Admin & Planning	8.30	11.90	18.70	24.80	63.70	11,784.00	184.99	63.70	11,784.00
600 : Cashiering	0.00	0.10	0.20	0.90	1.20	174.50	145.42	1.20	174.50
Cashiering	0.00	0.10	0.20	0.90	1.20	174.50	145.42	1.20	174.50
203 : Creditor correspondence / Call	0.00	0.00	0.30	0.00	0.30	60.00	200.00	0.30	60.00
205 : Committee reporting	0.20	0.00	0.00	0.00	0.20	96.00	480.00	0.20	96.00
Creditors	0.20	0.00	0.30	0.00	0.50	156.00	312.00	0.50	156.00
300 : Investigations	50.80	14.10	21.20	0.20	86.30	30,824.00	357.17	86.30	30,824.00
300A : SIP 2 Review	0.00	5.00	15.60	0.00	20.60	4,170.00	202.43	20.60	4,170.00
302 : Pursuing Antecedent Transactions	0.50	0.00	0.00	0.00	0.50	240.00	480.00	0.50	240.00
Investigations	51.30	19.10	36.80	0.20	107.40	35,234.00	328.06	107.40	35,234.00
652 : IPS Case Set Up	0.00	0.10	0.00	0.00	0.10	21.00	210.00	0.10	21.00
Pre Appointment	0.00	0.10	0.00	0.00	0.10	21.00	210.00	0.10	21.00
405 : Debtors	0.00	3.20	0.00	0.00	3.20	792.00	247.50	3.20	792.00
Realisation of Assets	0.00	3.20	0.00	0.00	3.20	792.00	247.50	3.20	792.00
Total Hours	59.80	34.40	56.00	25.90	176.10	48,161.50	273.49	176.10	48,161.50
Total Fees Claimed						0.00			

Mason & Vaughan Group Ltd
(IN LIQUIDATION)

DETAILED NARRATIVE LIST OF WORK UNDERTAKEN BY THE JOINT LIQUIDATORS DURING THE REVIEW PERIOD

Description of work undertaken	Includes [
<u>ADMINISTRATION & PLANNING</u>	
Administration & Planning -	
Initial Statutory and General Notifications & Filing e.g. Advertising the appointment, undertaking statutory notifications to Companies House, HMRC, the Pension Protection Fund, preparing the documentation and dealing with other notification of appointment	Filing of documents to meet statutory requirements Advertising in accordance with statutory requirements
Obtaining a specific penalty bond.	
Recovering & Scheduling the company's books and records.	Collection and making an inventory of company books and records
Setting up electronic case files and electronic case details on IPS.	
General Administration - Dealing with all routine correspondence and emails relating to the case.	
Case strategy & completing file reviews at 1 month, 2 months & 6 months.	Discussions regarding strategies to be pursued Meetings with team members and independent advisers to consider practical, technical and legal aspects of the case Periodic file reviews Periodic reviews of the application of ethical, anti-money laundering and anti-bribery safeguards Maintenance of statutory and case progression task lists/diaries Updating checklists
<u>CREDITORS</u>	
Creditors	
Dealing with creditor correspondence, emails and telephone conversations.	Receive and follow up creditor enquiries via telephone Review and prepare correspondence to creditors and their representatives via email and post
Dealing with Pension Schemes	Corresponding with the PPF and the Pensions Regulator
Annual/Progress Reports	Preparing, circulating and filing progress reports. Disclosure of sales to connected parties
Initial Appointment Notification to Creditors - Preparing the documentation & sending out initial appointment notification to creditors	Preparing a fee estimate for inclusion with the report to creditors.
Interim Fee Report to Creditors	

Description of work undertaken	Includes [
<u>INVESTIGATIONS</u>	
Investigations	
SIP 2 Review - Conducting an initial investigation with a view to identifying potential asset recoveries by seeking and obtaining information from relevant third parties, such as the bank, accountants, solicitors, etc.	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 Liaising with the committee/creditors or major creditors about further action to be taken
Investigating & Pursuing Antecedent Transactions	
<u>REALISATION OF ASSETS</u>	
Realisation of Assets	
Debtors	Collecting supporting documentation Correspondence with debtors Reviewing and assessing debtors' ledgers Receiving updates from factoring companies and arranging for reassignment of ledger Liaising with debt collectors and solicitors Agreeing debt collection agency agreements Dealing with disputes, including communicating with directors/former staff Pursuing credit insurance claims Submitting VAT bad debt relief claims
<u>CASHIERING</u>	
Opening, maintaining and managing the Office Holders' cashbook and bank account.	Preparing correspondence opening and closing accounts Requesting bank statements Correspondence with bank regarding specific transfers Maintenance of the estate cash book
Dealing with cheque requisitions	Issuing cheques/BACS payments
Dealing with deposit forms	Banking remittances
Bank Reconciliations	
Preparing & Filing statutory Receipts & Payments accounts	Preparing and filing statutory receipts and payments accounts at Companies House
<u>CLOSING PROCEDURES</u>	
Filing final statutory returns at Companies House/Court	

Current Charge-out Rates of the staff working on the case

Time charging policy

Support staff and executive assistants do not charge their time to each case except when the initial set up is being performed or when a sizeable administrative task or appropriate ad hoc duty is being undertaken

Support staff include secretarial and administrative support.

The minimum unit of time recorded is 6 minutes.

Rates are likely to be subject to periodic increase.

Staff	Charge out rates
	£
CEO/Managing Director	480.00
Manager	310.00
Administrator	200.00
Case Accountant	135.00
Support Staff	100.00