

## Liquidator's Progress Report

# S.192

Pursuant to Sections 92A and 104A and 192  
of the Insolvency Act 1986

To the Registrar of Companies

Company Number

03144166

Name of Company

Yorkshire and Humber People United Against Crime

**I/We**

Matthew Dunham, Vantage Point, Hardman Street, Spinningfields, Manchester, M3 3HF

Andrew Stephen McGill, 3rd Floor, 9 Colmore Row, Birmingham, B3 2BJ

the liquidator(s) of the company attach a copy of my/our Progress Report  
under section 192 of the Insolvency Act 1986

The Progress Report covers the period from 27/02/2015 to 26/02/2016

Signed



Date

22/4/16

Smith & Williamson LLP  
3rd Floor  
9 Colmore Row  
Birmingham  
B3 2BJ

Ref YO178/CA3/RMS1/NME

TUESDAY



A05 \*A55PVVJ6\* 26/04/2016 #69  
COMPANIES HOUSE



# Yorkshire and Humber People United Against Crime (in creditors' voluntary liquidation)

Joint liquidators' annual progress report for the period from 27  
February 2015 to 26 February 2016

22 April 2016



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# 1. Glossary

Abbreviation	Description
the Company	Yorkshire and Humber People United Against Crime
the liquidators / joint liquidators	Matthew Dunham and Andrew Stephen McGill
VISIT	Victim Support for Identity Theft
ECA	European Court of Auditors
EC	European Commission
SIP	Statement of Insolvency Practice (England & Wales)
IA86	Insolvency Act 1986 If preceded by S this denotes a section number
IR86	Insolvency Rules 1986 If preceded by R this denotes a rule number
SOA	Statement of Affairs
ETR	Estimated to realise
HMRC	HM Revenue & Customs
DCLG	Department for Communities and Local Government
the Landlord	Paul Andrew Williams & Clare Marie Williams
RPS	Redundancy Payments Service

Note The IA86 and IR86 have been subject to a number of significant amendments since their original issue, including a number of substantial and important changes in April 2010. References to IA86 and IR86 in this report are to the legislation as it applies to this case.

## 2. Introduction and statutory information

This report provides an update on the progress in the liquidation of the Company for the year ended 26 February 2016. It should be read in conjunction with any previous reports. By way of reminder, we, Matthew Dunham of Smith & Williamson LLP, Vantage Point, Hardman Street, Spinningfields, Manchester, M3 3HF and Andrew Stephen McGill, of Smith & Williamson LLP, 3<sup>rd</sup> Floor, 9 Colmore Row, Birmingham, B3 2BJ were appointed liquidators of the Company on 27 February 2015.

The principal trading address of the Company was 3<sup>rd</sup> Floor, The Tower, Funnival Square, Sheffield, S1 4QL.

The Company's registered office is 3<sup>rd</sup> Floor, 9 Colmore Row, Birmingham, B3 2BJ and its registered number is 03144166.

## 3. Realisation of assets

Attached at Appendix I is our receipts and payments account for the period from 27 February 2015 to 26 February 2016

Receipts and payments accounts are presented in both sterling and euros. A euro bank account was opened to facilitate the receipt of funds paid to the liquidators which had to be denominated in euros. The liquidators also needed to make certain payments in euros. It was therefore more cost effective to utilise a euro account in order to avoid additional bank charges and potential currency losses on the conversion of large euro transactions.

The funds received in euros that have been retained in the liquidation estate have been transferred to the liquidators' sterling account at the bank's prevailing exchange rate.

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

The value of the credit balance in the euro account as at 26 February 2016 was €0.38. Using an indication rate of 0.78817 the estimated sterling value of the euros held at the date of this report is £0.30.

### 3.1 Furniture & equipment

The joint liquidators instructed chartered surveyors Sanderson Weatherall LLP to prepare an inventory and valuation of the Company's assets and advise on the best method of realisation. Following appointment, Sanderson Weatherall LLP arranged for all data stored on the Company's IT equipment to be securely erased by a specialist IT service provider at a cost of £808.50.

Sanderson Weatherall subsequently realised the Company's furniture and IT equipment via a combination of the sale of a small amount of IT equipment to the Company's former employees and a private treaty sale of the other assets. The sum of £4,098.50 has been received into the liquidation estate, compared with an ETR figure of £3,500.00 in the directors' SOA.

### 3.2 Book debts

The value of the Company's debtor ledger at the date of liquidation was £50,522.00. The ETR figure in the directors' SOA was uncertain.

The book debts related to payments for work undertaken by the Company on community safety and crime prevention projects with partners drawn from member states of the European Union. Once a project was completed the lead partner for the project submitted a request for payment to the European Commission for the work undertaken by each of the partners. The European Commission would then review the submissions and confirm the amounts payable to each of the partners via the lead partner.

Realisations of £4,956.65 and €18,507.59 (£13,716.10) were achieved during the reporting period.

A further €14,633.30 (£11,069.16) was received after the period covered by this report in relation to the VISIT project in respect of the work undertaken and the costs incurred by the Company before it went into liquidation. This realisation is not shown on the receipts and payments account at Appendix I.

There is one further book debt of circa €3,500 still to be realised, being the balance of the Company's costs claim for the VISIT project, which will be paid in full or part when the project is closed. We have been advised by the lead party that the VISIT project is due to close in February 2017.

### 3.3 Cash at bank and on site

At the date of our appointment, funds held in the Company's bank accounts amounted to £87,970 42 and €673 50. In addition, there was cash at the Company's premises amounting to €1,120 00.

All funds have been realised and paid into the liquidation bank accounts.

### 3.4 Bank interest

Bank interest of £239 45 and €37 61 has been earned on funds held in the liquidators' sterling and euro accounts respectively during the reporting period.

### 3.5 European Commission Funds

The Company was the lead partner of the VISIT project and had received a pre-financing payment of €423,696 82 from the EC in July 2014. At the time the Company went into liquidation the funds were held by the Company in a separate euro denomination bank account.

Having reviewed the partnership agreement our solicitors advised that they considered that the monies were held by the Company on trust for the EC and should be returned to the EC.

Following protracted correspondence with the Company's bank, the project funds were eventually paid into the liquidators' bank account on 6 July 2015.

Having corresponded with the EC the liquidators terminated the original agreement with effect from 27 February 2015, the date that the Company went into liquidation. This enabled the EC to amend the agreement and appoint a new lead partner. The EC then confirmed that the pre-financing payment should be transferred to the new lead partner. The liquidators paid the monies to the new lead partner on 7 September 2015.

## 4. Investigations

Under the Company Directors Disqualification Act 1986 we have a duty to make a submission to the Secretary of State for Business, Innovation and Skills on the conduct of all those persons who were directors at the date of liquidation or who held office at any time during the three years immediately preceding the liquidation.

We have complied with our duty in this regard. As all submissions are strictly confidential we are unable to disclose their content.

Shortly after appointment, we 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 information provided by creditors either at the initial meeting or as a response to our request to complete an investigation questionnaire. Our investigations have not revealed any issues requiring further report.

## 5. Creditors

### 5.1 Secured creditors

There are no secured creditors.

## 5.2 Prescribed part

The Company did not grant any floating charges and the Prescribed Part requirements do not therefore apply

## 5.3 Preferential creditors

The directors' SOA did not disclose any preferential creditors and no preferential claims have been received

## 5.4 Unsecured creditors

We have received claims totalling £1,995,912 94 from 6 creditors. Total claims as per the directors' SOA were £290,857 99

A summary of unsecured claims received and agreed is set out below

	SOA claims	Claims received	Claims agreed
Amount of claims (£)	290,857 99	1,995,912 94	0
Number of claims	12	6	0

The claims received include a claim of £1,721,110 44 from the DCLG. This claim relates to a grant funding agreement between the Company and the DCLG for the delivery of a project known as the Business Crime Reduction Centre.

In June of 2014 the Company, along with six other organisations in the region, was selected to receive an audit from the ECA. The auditors chose to visit West Yorkshire Police and there they found some anomalies with the amount of time that police personnel were putting into their work for the Company for the Business Crime Reduction Centre project.

As a consequence of the queries raised by the ECA the funding agreement was terminated and the funds that were advanced under the grant funding agreement are repayable to the DCLG.

The DCLG is unable to quantify its claim until the report detailing the ECA's findings has been received. The DCLG has recently advised that the report has not yet been received. We continue to pursue the DCLG but at this stage it is not able to quantify its claim.

It is anticipated that realisations will be sufficient to pay a dividend to unsecured creditors in due course, however the timing and quantum is dependent on the amount of the final claim submitted by the DCLG, the value of any further asset realisations and the costs of the liquidation.

We have not therefore taken steps to agree unsecured creditor claims in the liquidation at present.

# 6. Liquidators' remuneration

The creditors approved that the basis of the liquidators' remuneration be fixed by reference to the time properly spent by them and their staff in attending to matters arising in the liquidation. This was granted at the meeting of creditors held on 27 February 2015.

The liquidators' time costs are

Period	Total hours hrs	Total costs £	Average hourly rate £/hr	Fees drawn £
27 February 2015 to 26 February 2016	150 80	33,782 50	224 02	10,024 50
<b>Total</b>	<b>150 80</b>	<b>33,782 50</b>	<b>224 04</b>	<b>10,024 50</b>

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 body of this report.

The joint liquidators' anticipate the future costs to be in the region of £7,500.

A detailed narrative explanation of these costs can be found in the 'Outstanding matters' section of this report.

Please note that this estimate is based on present information and may change due to unforeseen circumstances arising.

On a general note, creditors should be aware that some of the work is required by statute and may not necessarily provide any financial benefit to creditors. Examples would include dealing with former employees' claims through the Redundancy Payments Service and investigating the former officers of the company as required by the Company Directors' Disqualification Act 1986.

A copy of Statement of Insolvency Practice 9, 'Payments to Office Holders and Their Associates' is available on request or can be downloaded from the R3 website at the following address:

[https://www.r3.org.uk/media/documents/technical\\_library/SIPS/SIP%209%20Dec%202015.pdf](https://www.r3.org.uk/media/documents/technical_library/SIPS/SIP%209%20Dec%202015.pdf)

It should be noted that, whilst this statement makes reference to the need to provide creditors with a fees and costs estimate in the event that fees are being drawn on a time costs basis, this requirement only applies to appointments on or after 1 October 2015, the date that the Insolvency (Amendment) Rules 2015 ("new rules") took effect. Prior to the new rules, there was no statutory obligation to produce fees and costs estimates.

Details of Smith & Williamson LLP's charge out rates and policies in relation to the use of staff are provided at Appendix III.

## 7. Liquidation expenses

### 7.1 Subcontractors

We have not utilised the services of any subcontractors in this case.

### 7.2 Professional advisers

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 is subject to review on a regular basis.



Name of professional adviser	Basis of fee arrangement	Costs incurred in current period £	Costs paid in current period £	Total costs outstanding at period end £
DWF LLP (legal advice regarding European Commission monies held on trust)	Hourly rate and disbursements	2,000 00	2,000 00	0 00
Sanderson Weatherall LLP (disposal of tangible assets)	Hourly rate and disbursements	2,468 50	2,468 50	0 00

### 7.3 Liquidators' disbursements

We have paid and/or incurred the following disbursements in the current period

Description	Incurred in current period £	Paid in current period £	Total costs outstanding at period end £
Statutory advertising	315 00	315 00	0 00
Liquidators' bonds	140 00	140 00	0 00
Mail redirection	120 00	120 00	0 00
Postage	220 09	74 89	145 20
Storage costs	401 02	181 27	219 75
Travel & subsistence	36 60	36 60	0 00
Collection of books & records	481 35	481 35	0 00
Category 2 disbursements (see next section)	274 40	274 40	0 00
<b>Total</b>	<b>1,988 46</b>	<b>1,623 51</b>	<b>364.95</b>

### 7.4 Category 2 disbursements

Approval to recover Category 2 disbursements was granted at the meeting of creditors held on 27 February 2015

The following Category 2 disbursements have been incurred and/or paid in the current period

Description	Incurred in current period £	Paid in current period £	Total costs outstanding at period end £
Business mileage @ HMRC rates	274.40	274.40	0.00
<b>Total</b>	<b>274.40</b>	<b>274.40</b>	<b>0.00</b>

## 7.5 Other expenses

Other expenses (i.e. those not detailed in the preceding sections) paid during the period covered by this report are shown in the receipts and payments summary at Appendix I. Detailed below are those expenses which we consider to be significant in the context of this case. Also detailed below are expenses incurred but not paid in the current period.

Supplier/service provider	Nature of expense incurred	Incurred in current period £	Paid in current period £	Total costs outstanding at period end £
Smith & Williamson LLP	Fees incurred in the preparation of the Statement of Affairs	7,500.00	7,500.00	0.00
DWF LLP	Pre-liquidation legal fees for advice given to the Company	900.00	900.00	0.00
Willis LLP	Insurance of assets	37.10	37.10	0.00
David Ransom (consultancy fees)	Assistance with submission of the costs claim for the VISIT project (see sections 3.2 & 3.5)	300.00	300.00	0.00

## 7.6 Policies regarding use of third parties and disbursement recovery

Appendix III provides details of Smith & Williamson LLP's policies in relation to the use of subcontractors and professional advisers, and the recovery of disbursements.

## 8. Outstanding matters

The joint liquidators' anticipate the future costs to be in the region of £7,500

A detailed narrative explanation of these future costs can be found below

Please note that this estimate is based on present information and may change due to unforeseen circumstances arising

On a general note, creditors should be aware that some of the work is required by statute and may not necessarily provide any financial benefit to creditors. Examples would include dealing with former employees' claims through the Redundancy Payments Service and investigating the former officers of the company as required by the Company Directors' Disqualification Act 1986

The remaining actions to be concluded in the liquidation are as follows

- Awaiting the European Court of Auditors' audit report, which will enable the Department for Communities and Local Government to submit their final creditor claim,
- Collection of outstanding book debts, including the remaining monies due in relation to the VISIT project,
- Obtaining tax clearance,
- Issuing a distribution to the unsecured creditors, and
- Closure of the liquidation, including preparing and issuing draft final report, calling and holding final meetings, and preparing and issuing final report

## 9. Creditors' rights

Within 21 days of the receipt of this report, a secured creditor, or an unsecured creditor (with the concurrence of at least 5% in value of the unsecured creditors or otherwise with the court's permission) may request in writing that the liquidators provide further information about their remuneration or expenses which have been itemised in this report

Any secured creditor, or an unsecured creditor (with the concurrence of at least 10% in value of the unsecured creditors or otherwise with the court's permission) may within 8 weeks of receipt of this report make an application to court on the grounds that, in all the circumstances, the basis fixed for the liquidators' remuneration is inappropriate and/or the remuneration charged or the expenses incurred (including any paid) by the liquidators, as set out in this report, are excessive

These rights apply only to matters which have not been disclosed in previous reports

Further information regarding creditors' rights is available on application to the liquidators

## 10. Next report

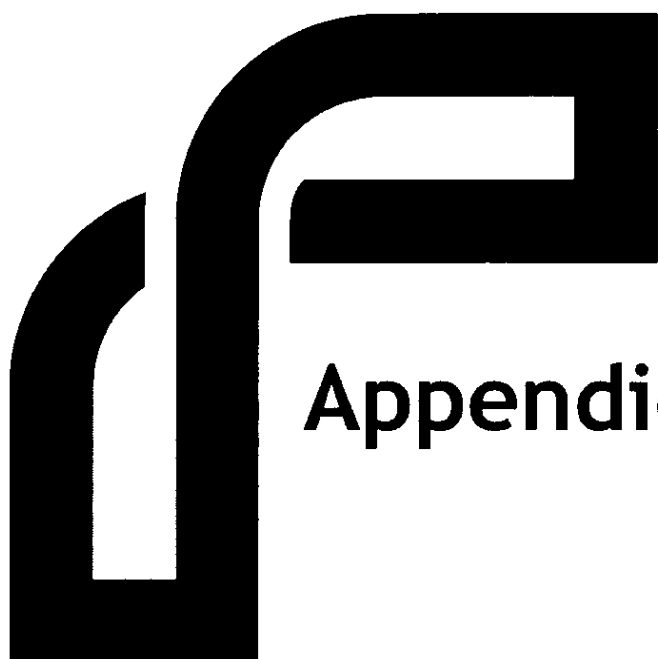
We are required to provide a further report on the progress of the liquidation within two months of the next anniversary of the liquidation unless we have concluded matters prior to this, in which case we will write to all creditors with our draft final progress report ahead of convening the final meetings of creditors and members



**Matthew Dunham**

Joint Liquidator

Date 22 April 2016



# Appendices

# I Receipts and payments accounts

Sterling receipts and payments account to 26 February 2016

Yorkshire and Humber People United Against Crime  
(In Liquidation)  
Joint Liquidators' Abstract of Receipts & Payments  
To 26/02/2016

S of A £		£	£
	<b>ASSET REALISATIONS</b>		
3,500 00	Furniture & Equipment	4,098 50	
Uncertain	Book Debts	4,956 65	
87,969 85	Cash at Bank	87,970 42	
	Cash Transfer form Euro A/c	14,912 16	
	Bank Interest Gross	239 45	
			112,177 18
	<b>COST OF REALISATIONS</b>		
	Pre-liquidation Legal Fees	900 00	
	Specific Bond	140 00	
	S&W Prep of S of A. Fees	7,500 00	
	Liquidators Fees	10,024 50	
	Agents/Valuers Fees	1,300 00	
	Legal Fees	2,000 00	
	Irrecoverable VAT	4,669 60	
	Data Wiping	808 50	
	Collection of Equipment	360 00	
	Mail Redirection	120 00	
	Storage Costs	181 27	
	Postage & Redirection	74 89	
	Statutory Advertising	315 00	
	Travel & Subsistence	36 60	
	Consultancy Fees	300 00	
	Insurance of Assets	37 10	
	Collection of Books & Records	481 35	
	Mileage	274 40	
	Bank Charges	95 00	
			(29,618 21)
	<b>UNSECURED CREDITORS</b>		
(234,138 06)	Trade & Expense Creditors	NIL	
(56,718 93)	Employees	NIL	
(1 00)	Dept for Communities & Local Govern	NIL	
			NIL
(199,388 14)			82,558 97
	<b>REPRESENTED BY</b>		
	Clients Deposit (Interest Bearing)		82,558 97
			82,558 97

## Euro receipts and payments accounts to 26 February 2016

### Yorkshire & Humber People United Against Crime EURO (In Liquidation) Joint Liquidators' Abstract of Receipts & Payments To 26/02/2016

S of A £	£	£
<b>ASSET REALISATIONS</b>		
Book Debts	18,507 59	
European Commission Funds	423,696 82	
Cash at Premises	1,120 00	
Cash at Bank	673 50	
Bank Interest Gross	37 61	
		444,035 52
<b>COST OF REALISATIONS</b>		
Transfer to Sterling Account	20,183 01	
Transfer of EC Funds	423,696 82	
Bank Charges	155 31	
		(444,035 14)
		<u>0.38</u>
<b>REPRESENTED BY</b>		
Euro Interest Bearing C/A		0.38
		<u>0.38</u>

#### Note

Using an indication rate of 0.78817 the estimated sterling value of the Euros held is £0.30

## Notes and further information required by SIP 7

- Approval for the liquidators' remuneration and disbursements was given at the creditors' meeting on 27 February 2015
- No payments have been made to us from outside the estate
- Details of significant expenses paid are provided in the body of our report
- Details of payments made to professional advisors are shown in the body of our report
- Information concerning the liquidators' remuneration and disbursements incurred is provided in the body of our report
- Information concerning the ability to challenge the liquidators' remuneration and expenses of the liquidation is provided in our report
- All bank accounts are interest bearing
- 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

From 27 February 2015 to 26 February 2016

Classification of work function	Hours					Time Cost £	Average Hourly Rate
	Partners & Associate Directors	Managers & Assistant Managers	Other Professionals	Support Staff	Total Hours		
<b>Time year ended 26/02/2016</b>							
Administration and Planning	5 25	19 65	33 35	7 90	66 15	13,096 00	197 97
Investigations	0 00	8 85	3 55	0 00	12 40	2,886 75	232 80
Realisation of assets	1 50	37 90	3 00	0 90	43 30	10,941 50	252 69
Creditors	0 00	6 85	14 05	0 00	20 90	4,099 25	196 14
European Commission	0 00	6 95	0 00	0 00	6 95	2,509 00	361 01
AML Procedures	0 00	0 50	0 60	0 00	1 10	250 00	227 27
Time incurred during last 12 months	6 75	80 70	54 55	8 80	150 80	33,782 50	224 02
<b>Total Time incurred</b>	<b>6 75</b>	<b>80 70</b>	<b>54 55</b>	<b>8 80</b>	<b>150 80</b>	<b>33,782 50</b>	<b>224 02</b>

### Explanation of major work activities undertaken

#### Administration and planning

The following activities have been undertaken

- Initial notification of appointment to Companies House and to creditors,
- Statutory duties associated with the appointment,
- Disclaiming the liquidators' interest in the lease for the Company's trading premises,
- Cashiering functions,
- Maintenance and reconciliation of bank accounts,
- Attending at the Company's former trading premises to identify and collect the Company's books and records,
- Liaising with agents regarding data wiping of confidential electronic records,
- Progress reviews of the case, and
- Statutory reporting to creditors

#### Investigations

The time spent includes

- Reviewing the Company's books and records, and
- Preparing and submitting the report on the conduct of the Company's directors to the Department for Business Innovation & Skills

#### Realisation of assets

Please refer to Section 3 of the report, but in summary the time spent includes

- Liaising with agents and solicitors,
- Extensive communications with the Company's bank in order to realise the funds held,



- Identifying, securing and insuring assets,
- Liaising with the EC regarding the projects in which the Company was involved, and
- Preparing and submitting costs claims and supporting documents to the lead partners on projects to realise book debts

### **Creditors**

The time spent includes the following matters

- Recording and maintaining the list of creditors,
- Assisting creditors with any claim queries and recording proofs of debt received,
- Corresponding with the DCLG regarding its claim and the ERA,
- Arranging the submission of employee claims to the Redundancy Payments Service, and
- Liaising with employees regarding their claims

### **European Commission**

- Meeting with solicitors to review the VISIT agreement,
- Corresponding with the EC regarding the VISIT project and the funds held on trust by the Company,
- Corresponding with the new lead partner of the VISIT project regarding the payment of the grant funding, and
- Liaising with the Company's bank to transfer VISIT project funds to the new lead party to the VISIT project

### **AML Procedures**

- Complying with anti-money laundering regulations

# III Staffing, charging, subcontractor and adviser policies and charge out rates

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## Introduction

Detailed below are

- Smith & Williamson LLP's policy in relation to
  - Staff allocation and the use of subcontractors
  - Professional advisers
  - Disbursement recovery
- Smith & Williamson LLP's current charge out rates

## Staff allocation and the use of subcontractors

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 as joint office holders, 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 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 in the period covered by this report are set out in the body of this report.

## Use of professional advisers

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 value to the assignment

## Disbursements

Category 1 disbursements do not require approval by creditors. The type of disbursements that may be charged as a Category 1 disbursement to a case generally comprise 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 disbursements 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 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 Smith & Williamson LLP's policy is to recover only one type of Category 2 disbursement, 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 disbursements.

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

## Charge out rates

A schedule of Smith & Williamson LLP's charge out rates was issued to creditors 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 2015.

Smith & Williamson LLP	London		Regional	
Restructuring & Recovery Services	office		offices	
Charge out rates	£/hr		£/hr	
	From 01/07/14	From 01/07/15	From 01/07/14	From 01/07/15
Partner	480	425-480	480	350
Associate Director	370	370	370	295-300
Managers	235-310	235-310	235-310	190-290
Other professional staff	150-235	150-235	150-235	120-175
Support & secretarial staff	85	85	85	60-135

## Notes

1. Time is recorded in units representing 3 minutes 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. The cashiering function time is incorporated within "Other professional staff" rates.

[www.smithwilliamson.co.uk](http://www.smithwilliamson.co.uk)

**Principal offices** London, Belfast, Birmingham, Bristol, Dublin, Glasgow, Guildford, Manchester, Salisbury and Southampton

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