

The Insolvency Act 1986

## Administrator's progress report

Pursuant to Rule 2.38 of the Insolvency (Scotland) Rules 1986

Name of Company

Burnside Inns Ltd

Company number

SC307687

(a) Insert full name(s)  
and address(es) of  
administrator(s)

I / We (a) Blair Carnegie Nimmo and Gary Steven Fraser of KPMG LLP, 20  
Castle Terrace, Edinburgh, EH1 2EG

Joint Administrators of the above company attach a progress report for the period

from

(b) 12 February 2011

to

(b) 11 August 2011

(b) Insert dates

Signed

Joint Administrator

Dated

### Contact Details:

You do not have to give any contact information in the box opposite but if you do, it will help Companies House to contact you if there is a query on the form. The contact information that you give will be visible to searchers of the public record

	Tel
DX Number	DX Exchange

When you have completed and signed this form please send it to the Registrar of Companies at:

Companies House, 4th Floor, Edinburgh Quay 2, 139 Fountainbridge, Edinburgh, EH3 9FF  
DX 235 Edinburgh / LP 4 Edinburgh-2



\*SR38PXQ6\*

SCT

21/09/2011

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COMPANIES HOUSE

WEDNESDAY



**Burnside (UK) Ltd and Burnside Inns Ltd (both in  
administration)**

Joint Administrators' progress report to creditors  
pursuant to Rule 2.38 of the Insolvency (Scotland)  
Rules 1986

20 September 2011



## **Notice: About this Report**

This Report has been prepared by Blair Carnegie Nimmo and Gary Steven Fraser, the Joint Administrators of Burnside (UK) Limited and Burnside Inns Limited ("the Companies"), solely to comply with their statutory duty to report to creditors under the Insolvency Rules (Scotland) 1986 on the progress of the administrations and for no other purpose. It is not suitable to be relied upon by any other person, or for any other purpose, or in any other context.

This Report has not been prepared in contemplation of it being used, and is not suitable to be used, to inform any investment decision in relation to the debt of or any financial interest in the Companies.

Any estimated outcomes for creditors included in this Report are illustrative only and cannot be relied upon as guidance as to the actual outcomes for creditors. Any person who chooses to rely on this Report for any purpose or in any context other than under the Insolvency Act 1986 does so at his own risk.

To the fullest extent permitted by law, the Joint Administrators do not assume any responsibility and will not accept any liability in respect of this Report to any such person.

The affairs, property and business of the Companies are being managed by the Joint Administrators.

Blair Carnegie Nimmo and Gary Steven Fraser are authorised to act as insolvency practitioners by the Institute of Chartered Accountants of Scotland.

The Joint Administrators act as agents for the Companies and contract without personal liability.

The appointments of the Joint Administrators are personal to them and, to the fullest extent permitted by law, KPMG LLP does not assume any responsibility and will not accept any liability to any person in respect of this Report or the conduct of the administrations.



*Burnside (UK) Limited and Burnside Inns Limited  
(both in administration)  
Joint Administrators' progress report to creditors pursuant to Rule 2.38 of the Insolvency  
Rules (Scotland) 1986  
20 September 2011  
KPMG LLP*

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## **1 Introduction**

We, Blair Carnegie Nimmo, Gary Steven Fraser and Neil Anthony Armour of KPMG LLP were appointed Joint Administrators ("the Joint Administrators") of Burnside (UK) Limited ("BUK") on 9 August 2010 and Burnside Inns Limited ("Inns") on 12 August 2010, collectively "the Companies".

We were appointed by the fixed and floating charge holder, Santander UK plc.

In accordance with Rule 2.38 of the Insolvency (Scotland) Rules 1986, we set out below our second six month progress report for the Companies. The report provides an update on the progress of the administrations since our last progress report and covers the period from 9 February 2011 to 8 August 2011 for BUK and 12 February 2011 to 11 August 2011 for Inns.

In accordance with Paragraph 100(2) of Schedule B1 of the Insolvency Act 1986 the functions of the Joint Administrators may be exercised by either or both of the Joint Administrators.

Neil Anthony Armour has left KPMG LLP, and as a result resigned as Joint Administrator of the Companies with effect from 31 July 2011.

## **2 Statutory and other information**

A summary of the statutory and other relevant information relating to the Companies is set out in Appendix 1.

## **3 Progress to date including realisation of assets**

### **3.1 Trading**

As previously reported, BUK owns two hotels:

- The Plough Hotel, 507 Main Street, Stenhousemuir, Larbert, Stirlingshire, FK5 4EY
- The Graeme Hotel, 40 Grahams Road, Falkirk, FK1 1HR

Inns owns one hotel:

- The Red Lion Hotel, 2 Stirling Road, Larbert, FK5 4AF

Convivial Management Services Limited ("Convivial") was appointed managing agent of the three hotels and license to occupy agreements were put in place with Convivial for each hotel. Convivial is therefore responsible for the day to day trading of the hotels and are trading the hotels under their own account.



*Burnside (UK) Limited and Burnside Inns Limited  
(both in administration)*

*Joint Administrators' progress report to creditors pursuant to Rule 2.38 of the Insolvency  
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The Red Lion Hotel traded at a loss for the first seven months of the administration and the Administrators took the decision to close the hotel in April 2011. The Plough Hotel and the Graeme Hotel have continued to trade incurring relatively small losses which are being underwritten by the secured creditor, Santander UK plc.

### **3.2 Sale of the business and assets**

Christie & Co ("Christies") were appointed selling agent and are actively marketing the hotels. An offer has been received for the Graeme Hotel although missives have yet to be concluded.

BUK also owns a freehold property at McKinven House, George Street, Falkirk, FK2 7EY. This property is tenanted and after a period of marketing an offer has been accepted and the sale is expected to be completed shortly.

### **3.3 Other realisations**

The receipts and payments account at Appendix 2 shows realisations of rental income of £27,169.66 received in respect of McKinven House.

## **4 Amounts payable to secured and preferential creditors**

### **4.1 Secured lenders**

The total amount outstanding to Santander UK plc under its fixed and floating charges over the Companies at the date of appointment was £3,100,051.69 (UK £2,201,681.76 and Inns £898,369.93). Guarantees have been provided to Santander UK plc by each company in respect of the others debt.

It should be noted that interest continues to accrue on this debt.

### **4.2 Preferential creditors**

Preferential wages, salaries and holiday pay outstanding at the date of administration were £23,800.

## **5 Prescribed part of the Companies net property pursuant to Section 176A of the Insolvency Act 1986**

The floating charges were granted after 15 September 2003. Therefore s.176A is applicable, which would allow a prescribed part of the Company's net property to be available for unsecured creditors.

The value of the Company's net property which would, but for s.176A, be available for the floating charge creditor is uncertain and, therefore, it is not known whether a prescribed part will be payable.

## **6 Dividend prospects for unsecured creditors**

Santander UK plc, as secured creditor, is unlikely to receive full repayment of its debt. Therefore, although there may be sufficient funds to allow for a small distribution to the preferential creditors, there is no prospect of a dividend being payable to unsecured creditors of either company other than by way of the prescribed part.

## **7 Administrators remuneration**

The basis for the Administrators' remuneration is fixed as either a percentage of the value of the Company's property or by reference to time properly given by the Joint Administrators and their staff in accordance with Rule 2.39 of the Insolvency (Scotland) Rules 1986. In this case the basis requested will be in accordance with the time properly given by the Joint Administrators.

Where the Joint Administrators have made a statement under Paragraph 52(1)(b), that the Company has insufficient property to enable a distribution to be made to unsecured creditors other than by virtue of the Prescribed Part, it is for each secured creditor and a majority of preferential creditors who vote to agree the basis of the remuneration.

Further information is given in the Association of Business Recovery Professionals' publication *A Creditors' Guide to Administrators' Fees*, a copy of which can be found at [http://www.icas.org.uk/site/cms/download/insolvency/SIP9\\_Scotland\\_Final-effective\\_1\\_February\\_2010.pdf](http://www.icas.org.uk/site/cms/download/insolvency/SIP9_Scotland_Final-effective_1_February_2010.pdf) however, if you are unable to access this guide and would like a copy please contact my colleague, Daniel Halliday.

### **7.1 Administrators time costs**

In the period from 9 February 2011 to 8 August 2011, time costs of £20,208.85 have been incurred in BUK. This is made up of 78.39 hours at an average of £257.80 per hour. Total time costs incurred to 8 August 2011 in BUK are £96,044.10.



In the period from 12 February 2011 to 11 August 2011, time costs of £8,306.75 have been incurred in Inns. This is made up of 38.50 hours at an average of £215.76 per hour. Total time costs incurred to 11 August 2011 in Inns are £62,299.25

These includes tax, VAT, employee, and health and safety advice from KPMG LLP in-house specialists. The Joint Administrators have not drawn any remuneration or expenses to date.

Please note that all staff who have worked on these assignments, including cashiers and secretarial staff have charged time directly to the assignments and are included in the analysis of time spent. The cost of staff employed in central administration functions is not charged directly to these assignments but is reflected in the general level of charge out rates.

A full analysis of these costs, prepared in accordance with the provisions of SIP 9, is attached at Appendix 3. The key areas in which the administrators' costs have been necessarily incurred include the following:

- Marketing the properties owned by the Companies;
- Liaising with Convivial over the trading of the hotels;
- Dealing with employee matters, including assisting those employees who have been made redundant with the completion of their claim forms;
- Dealing with creditor queries; and
- Attending to all statutory duties that are associated with this type of insolvency.

## **8 Extension of the Administrations**

Ordinarily, our appointment as Joint Administrators would automatically cease at the end of one year beginning with the date on which it took effect, pursuant to Paragraph 76 (1) of Schedule B1 to the Insolvency Act 1986. However, as the business and assets of the Companies are yet to be sold, we applied to Santander UK plc as secured lender for extensions of six months to 9 February 2012 and 12 February 2012 for UK and Inns respectively and these extensions were granted.

As the hotels are proving difficult to dispose of given the current market conditions it is likely that the administrations will require to be extended further. As a result, it is the Joint Administrators' intention to apply to the Court for further 12 months extensions to 9 February 2013 and 12 February 2013 for UK and Inns respectively.

Should you have any objection to the proposed extensions you should write to the Joint Administrators by no later than 31 October 2011. We will not write to you again prior to applying for the extensions.





## 9 Other matters

We have continued to attend to all statutory and administrative matters as required including the submission of our report on the directors' conduct to the Department for Business Innovation and Skills, and the completion and submission of VAT returns to HM Revenue & Customs.

We will continue to attend to the following matters:

- progress the sale of the business and assets consisting of the three hotels and the McKinnen House property;
- review the trading of the two hotels by Convivial;
- attend to creditor correspondence;
- account for all VAT receivable and payable;
- finalise any corporation tax liabilities;
- settle legal and agents fees;
- seek agreement of the Administrators' time costs and remuneration; and
- attend to all statutory matters as and when they fall due.

GS Fraser  
KPMG LLP  
Saltire Court  
20 Castle Terrace  
Edinburgh  
EH1 2EG

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20 September 2011



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## Appendix 1

### Statutory and other information

#### Burnside (UK) Limited

##### EC Regulation

This administration is a main proceeding under the EC Regulation on Insolvency Proceedings. Article 3 of the EC Regulation defines main proceedings and the Company is registered in Scotland, has its main centre of interest in Scotland and does not fall within one of the excepted categories. Consequently, the administration is governed by the Insolvency Act 1986 and not any other European Union Member State's insolvency law.

##### Relevant court

Notice of the appointment of the Joint Administrators by the Bank was lodged at the Court of Session on 09 August 2010.

##### Secured lenders

The table below details the fixed and floating charge securities.

**Figure 1: Security details**

Charge and debenture holder	Fixed/Floating Charge	Charge/debenture dated	Charge/debenture registered
Abbey National Plc	Fixed	7 November 2008	13 November 2008
Abbey National Plc	Fixed	7 November 2008	13 November 2008
Abbey National Plc	Fixed	7 November 2008	13 November 2008
Abbey national Plc	Floating	29 October 2008	31 October 2008
Lloyds TSB (Scotland) Plc	Fixed	16 July 2007	31 July 2007
Lloyds TSB (Scotland) Plc	Fixed	13 July 2007	21 July 2007
Inbev Uk Ltd	Fixed	6 March 2006	16 March 2006
Inbev Uk Ltd	Fixed	6 March 2006	14 March 2006

##### Incorporation

The Company was incorporated on 4 April 1996.

##### Registered office and trading address

The Company's former registered office was situated at:

McKinven House  
George Street  
Falkirk  
Stirlingshire  
FK2 7EY



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As part of the administration process, the registered office has been changed to:-

KPMG LLP  
Saltire Court  
20 Castle Terrace  
Edinburgh  
EH1 2EG

The Company traded from premises at:

McKinven House  
George Street  
Falkirk  
Stirlingshire  
FK2 7EY

**Company number**

The company number is SC164710

**Directors**

The director at the date of our appointment was:

Brian William Elliot Gowans                      Appointed 27 March 2000

**Company secretary**

The company secretary at the date of our appointment was Charles McGourty.

**Share capital**

The authorised share capital is 2 Ordinary Shares of £1 each.

The issued and called up share capital is 2 Ordinary Share £1 each. The principal shareholders are set out in Figure 1, below.

**Figure 1: Principal shareholders**

Brian Gowans Source: Companies House	Number 2
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## **Burnside Inns Limited**

### **EC Regulation**

This administration is a main proceeding under the EC Regulation on Insolvency Proceedings. Article 3 of the EC Regulation defines main proceedings and the Company is registered in Scotland, has its main centre of interest in Scotland and does not fall within one of the excepted categories. Consequently, the administration is governed by the Insolvency Act 1986 and not any other European Union Member State's insolvency law.

### **Relevant court**

Notice of the appointment of the Joint Administrators by the Bank was lodged at the Court of Session on 12 August 2010.

### **Secured lenders**

The table below details the fixed and floating charge securities.

**Figure 1: Security details**

<b>Charge and debenture holder</b>	<b>Fixed/ Floating Charge</b>	<b>Charge/ debenture dated</b>	<b>Charge/ debenture registered</b>
Abbey National plc	Fixed	31 October 2008	6 November 2008
Abbey National plc	Floating	29 October 2008	31 October 2008

### **Incorporation**

The Company was incorporated on 30 August 2006.

### **Registered office and trading address**

The Company's former registered office was situated at:

2 Stirling Road  
Larbert  
Stirlingshire  
FK5 AAF

Previously at:

16 Lathro Park  
Kinross  
Tayside  
KY13 8RU



As part of the administration process, the registered office has been changed to:-

c/o KPMG LLP  
Saltire Court  
20 Castle Terrace  
Edinburgh  
EH1 2EG

The Company traded from premises at:

2 Stirling Road  
Larbert  
Stirlingshire  
FK5 AAF

**Company number**

The company number is SC307687.

**Directors**

The director at the date of our appointment was:

Brian William Elliot Gowans                      Appointed 30 August 2006

**Company secretary**

The company secretary at the date of our appointment was Charles McGourty

**Share capital**

The authorised share capital is 2 Ordinary Shares of £1 each.

The issued and called up share capital is 2 Ordinary Share £1 each. The principal shareholders are set out in Figure 1, below.

**Figure 1: Principal shareholders**

Brian Gowans	<b>Number</b>
<i>Source: Companies House</i>	2



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20 September 2011  
KPMG LLP*

## **Appendix 2**

### **Summary of receipts and payments**

**Burnside (UK) Limited  
(In Administration)  
Administrators' Trading Account**

	From 09/02/2011 To 08/08/2011	From 09/08/2010 To 08/08/2011
POST-APPOINTMENT SALES		
Rental Income	<u>11,979.66</u>	<u>27,169.66</u>
	11,979.66	27,169.66
TRADING SURPLUS/(DEFICIT)	<u>11,979.66</u>	<u>27,169.66</u>

Burnside (UK) Limited  
(In Administration)  
Administrators' Abstract of Receipts & Payments

	From 09/02/2011 To 08/08/2011	From 09/08/2010 To 08/08/2011
HP/LEASING		
HP/Leasing creditor	<u>2,250.00</u> (2,250.00)	<u>2,250.00</u> (2,250.00)
OTHER REALISATIONS		
Bank interest, gross	8.94	14.10
Bank interest, net of tax	1.01	NIL
Telecommunications Refund (pre-appt)	NIL	140.05
Sundry refunds	NIL	74.21
Trading Surplus/(Deficit)	<u>11,979.66</u> 11,989.61	<u>27,169.66</u> 27,398.02
COST OF REALISATIONS		
Specific bonds	88.00	88.00
Agents'/Valuers' fees	1,000.00	2,417.77
Statutory advertising	<u>15.00</u> (1,103.00)	<u>15.00</u> (2,520.77)
	<u>8,636.61</u>	<u>22,627.25</u>
REPRESENTED BY		
Floating charge current		23,232.18
Floating ch. VAT payable		(604.93)
		<u>22,627.25</u>



**Burnside Inns Limited**  
**(In Administration)**  
**Administrators' Abstract of Receipts & Payments**

	From 12/02/2011 To 11/08/2011	From 12/08/2010 To 11/08/2011
ASSET REALISATIONS		
Book debts	NIL	284.55
VAT refunds (pre-app'ent)	435.93	435.93
Cash at bank	NIL	4,686.58
	<u>435.93</u>	<u>5,407.06</u>
OTHER REALISATIONS		
Bank interest, gross	0.74	2.34
Bank interest, net of tax	0.29	NIL
	<u>1.03</u>	<u>2.34</u>
COST OF REALISATIONS		
Specific bonds	88.00	88.00
Security Costs	609.70	609.70
Agents'/Valuers' fees	NIL	1,777.93
Legal fees	NIL	1,422.00
Statutory advertising	NIL	78.45
	<u>(697.70)</u>	<u>(3,976.08)</u>
	<u>(260.74)</u>	<u>1,433.32</u>
REPRESENTED BY		
Floating ch. VAT rec'able		625.50
Floating charge current		807.82
		<u>1,433.32</u>

### Appendix 3

#### Burnside (UK) Ltd - in administration

SIP9 compliant fees worksheet for the period 9 February 2011 to 8 August 2011

	Partner / Director	Manager	Administrator	Support	Total hours	Time cost	Average hourly rate
<b>Trading</b>							
Asset Realisation							
Pre-appointment tax & VAT refunds			0.20		0.20	£48.00	£240.00
<b>Cashiering</b>							
General (Cashiering)			2.10	1.70	3.80	£554.50	£145.92
Reconciliations (& IPS accounting reviews)			0.90		0.90	£157.50	£175.00
<b>Employees</b>							
Correspondence			0.70		0.70	£168.00	£240.00
<b>Tax</b>							
Post-appointment VAT			1.30		1.30	£312.00	£240.00
<b>Trading</b>							
Cash & profit projections & strategy			1.30		1.30	£312.00	£240.00
<b>Administration &amp; planning</b>							
<b>Bankrupt/Director/Member</b>							
Reports to OR on conduct			0.25		0.25	£60.00	£240.00
<b>Statutory and compliance</b>							
Appointment and related formalities			1.60		1.60	£371.00	£231.88
Bonding and bordereau			0.10		0.10	£17.50	£175.00
Checklist & reviews			7.30		7.30	£1,752.00	£240.00
Reports to debenture holders		6.00			6.00	£2,550.00	£425.00
Strategy documents			0.35		0.35	£84.00	£240.00
<b>Creditors</b>							
<b>Creditors and claims</b>							
General correspondence			14.30		14.30	£3,386.50	£236.82
Legal claims			0.50		0.50	£120.00	£240.00
Secured creditors			5.55		5.55	£1,332.00	£240.00
Statutory reports			8.25	2.30	10.55	£2,233.00	£211.66
<b>Investigation</b>							
<b>Directors</b>							
Correspondence with directors			0.50		0.50	£120.00	£240.00
<b>Asset Realisation</b>							
Freehold property	1.10	4.45	7.37		12.92	£4,166.05	£322.45
Leasehold property			1.40		1.40	£336.00	£240.00
Sale of business			8.87		8.87	£2,128.80	£240.00
<b>Total in period</b>	<b>1.10</b>	<b>10.45</b>	<b>62.84</b>	<b>4.00</b>	<b>78.39</b>	<b>£20,208.85</b>	<b>£257.80</b>
Brought Forward Time					264.82	£75,835.25	£286.37
Time in Period					78.39	£20,208.85	£257.80
Total Time Carried Forward					343.21	£96,044.10	£279.84

All staff who have worked on this assignment, including cashiers and secretarial staff, have charged time directly to the assignment and are included in the analysis of time spent.

The cost of staff employed in central administration functions is not charged directly to the assignment but is reflected in the general level of charge out rates.

#### Schedule of current KPMG

LLP charge out rates for staff who may be used in this case

Grade	2010/11 £
Partner	535
Director	460
Senior Manager	425
Manager	345
Senior Administrator	240
Assistant Administrator	175
Support	110

**Burnside Inns Ltd - in administration**

**SIP9 compliant fees worksheet for the period 12 February 2011 to 11 August 2011**

	Partner / Director	Manager	Administrator	Support	Total hours	Time cost	Average hourly rate
<b>Trading</b>							
<b>Asset Realisation</b>							
Pre-appointment tax & VAT refunds			0.20		0.20	£48.00	£240.00
<b>Cashiering</b>							
General (Cashiering)			2.10	2.10	4.20	£598.50	£142.50
Reconciliations (& IPS accounting reviews)			0.80		0.80	£140.00	£175.00
<b>Employees</b>							
Correspondence			6.20		6.20	£1,488.00	£240.00
<b>Tax</b>							
Post appointment VAT			1.25		1.25	£300.00	£240.00
<b>Trading</b>							
Cash & profit projections & strategy			0.10		0.10	£24.00	£240.00
Purchases and trading costs			0.30		0.30	£72.00	£240.00
<b>Administration &amp; planning</b>							
<b>Statutory and compliance</b>							
Appointment and related formalities			0.20	0.50	0.70	£90.00	£128.57
Bonding and bordereau			0.10		0.10	£17.50	£175.00
Checklist & reviews			4.20		4.20	£1,008.00	£240.00
Pre-appointment checks			0.70		0.70	£168.00	£240.00
<b>Creditors</b>							
<b>Creditors and claims</b>							
General correspondence			4.65		4.65	£1,073.75	£230.91
Notification of appointment			1.30		1.30	£312.00	£240.00
Pre-appointment VAT / PAYE / CT			0.10		0.10	£24.00	£240.00
Secured creditors			4.60		4.60	£1,104.00	£240.00
Statutory reports			2.70	3.50	6.20	£1,033.00	£166.61
<b>Investigation</b>							
<b>Directors</b>							
Correspondence with directors			0.40		0.40	£96.00	£240.00
<b>Asset Realisation</b>							
Freehold property	0.50		2.00		2.50	£710.00	£284.00
<b>Total in period</b>					<b>38.50</b>	<b>£8,306.75</b>	<b>£215.76</b>
<b>Brought Forward Time</b>					212.38	£53,992.50	£254.23
<b>Time in Period</b>					38.50	£8,306.75	£215.76
<b>Total Time Carried Forward</b>					<b>250.88</b>	<b>£62,299.25</b>	<b>£248.32</b>

All staff who have worked on this assignment, including cashiers and secretarial staff, have charged time directly to the assignment and are included in the analysis of time spent.

The cost of staff employed in central administration functions is not charged directly to the assignment but is reflected in the general level of charge out rates.

**Schedule of current KPMG LLP  
charge out rates for staff who  
may be used in this case**

Grade	2010/11 £
Partner	535
Director	460
Senior Manager	425
Manager	345
Senior Administrator	240
Assistant Administrator	175
Support	110