

LIQ03

Notice of progress report in voluntary winding up



Companies House

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

1 Company details

Company number 1 0 8 3 1 2 6 7

Company name in full Keynsham Masonry Limited

→ Filling in this form

Please complete in typescript or in
bold black capitals.

2 Liquidator's name

Full forename(s) Stephen James

Surname Hobson

3 Liquidator's address

Building name/number Centenary House

Street Peninsula Park

Post town Rydon Lane

County/Region Exeter

Postcode E X 2 7 X E

Country

4 Liquidator's name ①

Full forename(s) Lucinda Clare

Surname Coleman

① Other liquidator

Use this section to tell us about
another liquidator.

5 Liquidator's address ②

Building name/number Centenary House

Street Peninsula Park

Post town Rydon Lane

County/Region Exeter

Postcode E X 2 7 X E

Country

② Other liquidator

Use this section to tell us about
another liquidator.

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6 Period of progress report

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7 Progress report

☒ The progress report is attached

8 Sign and date

Liquidator's signature

Signature

X

J

X

Signature date

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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 **Lucy Roberts**

Company name **Francis Clark LLP**

Address **Centenary House**

Peninsula Park

Post town **Rydon Lane**

County/Region **Exeter**

Postcode **E X 2 7 X E**

Country

DX

Telephone **01392 667000**

**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

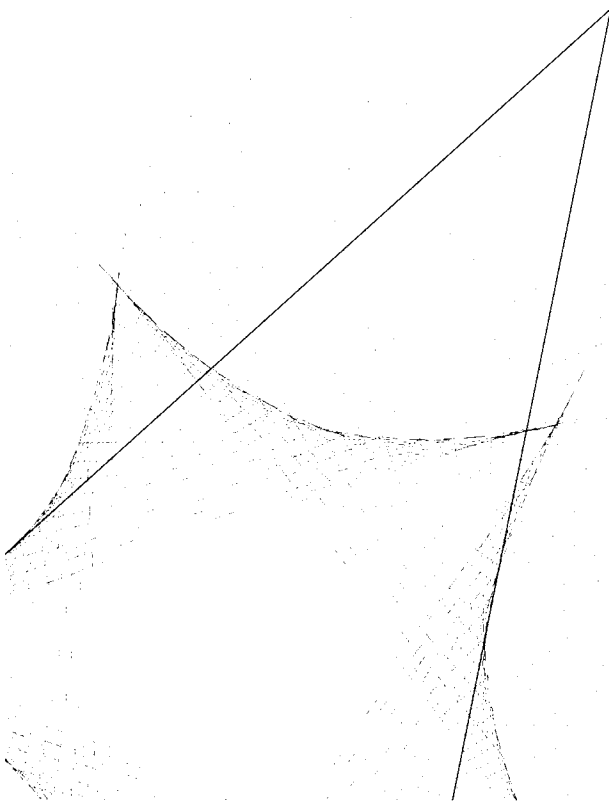
Joint Liquidators' Annual Progress Report to Creditors & Members

**Keynsham Masonry Limited
(In Creditors Voluntary Liquidation)**

For the Year Ended 21 March 2024

PKF FRANCISCLARK

Chartered accountants & business advisers



KEYNSHAM MASONRY LIMITED - IN LIQUIDATION

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KEYNSHAM MASONRY LIMITED - IN LIQUIDATION

1 Introduction and Statutory Information

- 1.1 Lucinda Coleman and I, of Francis Clark LLP, Centenary House, Peninsula Park, Rydon Lane, Exeter, EX2 7XE, were appointed Liquidators of Keynsham Masonry Limited ("the Company") on 22 March 2018. We are authorised to act as an insolvency practitioners in the UK by the Institute of Chartered Accountants in England and Wales (ICAEW) and are bound by the Insolvency Code of Ethics when carrying out work relating to insolvency appointments.
- 1.2 In the event of case related queries, the Liquidator(s) can be contacted on telephone number 01392 667000 by email via business.recovery@pkf-francisclark.co.uk.
- 1.3 This progress report provides an update on the conduct of the Liquidation for the period from 22 March 2023 to 21 March 2024 (the Year) and should be read in conjunction with previous progress reports.
- 1.4 Information about the way that this firm will use, and store personal data on insolvency appointments can be found at <https://www.pkf-francisclark.co.uk/services/creditor/>. If you are unable to download this, please contact us and a hard copy will be provided to you.
- 1.5 The principal trading address of the Company was Avon Mill Lane, Keynsham, Bristol, BS31 2UG.
- 1.6 The registered office of the Company has been changed to Centenary House, Peninsula Park, Rydon Lane, Exeter, EX2 7XE and its registered number is 10831267.

2 Receipts and Payments

- 2.1 At Appendix A is my Receipts and Payments Account covering the Period of this report including cumulative figures for the period from the date of my appointment.
- 2.2 In Section 3 below, you will find an update on the progress made during the Period in realising the Company's assets and dealing with its affairs.

3 Progress of the Liquidation

- 3.1 This section of the report provides creditors with an update on the progress made in the liquidation during the Period and an explanation of the work done by the Liquidators and their staff.

Administration (including statutory compliance & reporting)

- 3.2 An office holder must comply with certain statutory obligations under the Insolvency Act 1986 and other related legislation. Details about the work I anticipated would need to be done in this area was outlined in my initial fees estimate/information which was previously agreed by creditors.
- 3.3 Where the costs of statutory compliance work or reporting to creditors exceeds the initial estimate, it will usually be because the case has taken longer than anticipated, possibly due to protracted asset realisations, which have in turn placed a further statutory reporting requirement on the Liquidators.
- 3.4 As noted in my initial fees estimate/information, this work will not necessarily bring any financial benefit to creditors but is required on every case by statute.

Realisation of Assets

- 3.5 Creditors will recall from previous reports that my investigations revealed some potentially challengeable transactions on which I had taken legal advice, and my solicitors were in correspondence with the other party.
- 3.6 Correspondence continued during the Period and proceedings were issued on 11 August 2023, seeking recovery from the director of the company under sections 212 (misfeasance) and 214 (wrongful trading) Insolvency Act 1986. A meeting between the parties was held in November 2023 following which, on 6 December 2023 a settlement was agreed under which £260,000 was to be paid to the Company in full settlement of all claims. This amount was subsequently received.
- 3.7 Both solicitors and Counsel instructed acted on conditional fee agreements. Details of the amounts paid are set out in appendix C.
- 3.8 In addition, legal expenses insurance was taken out in the context of the proceedings issued and the premium paid for this cover was £27,440.

It is anticipated that the work the Liquidators and staff have undertaken to date will bring a financial benefit to creditors because asset realisations to date have enabled the preferential creditors to be paid in full and it is anticipated that a second and final distribution to unsecured creditors will also be paid.

Creditors (claims and distributions)

- 3.9 The Liquidators are not only required to deal with correspondence and claims from unsecured creditors (which may include retention of title claims), but also those of any secured and preferential creditors of the Company. This may involve separate reporting to any secured creditor and dealing with distributions from asset realisations caught under their security, most typically a debenture.
- 3.10 Work undertaken by the Liquidators in dealing with a company's creditors may only therefore bring a financial benefit to certain classes of creditor such as a secured creditor or the preferential creditors, however the Liquidators are required by statute to undertake this work. Similarly, if a distribution is to be paid to any class of creditor, work will be required to agree those claims and process the dividend payments to each relevant class of creditor. The more creditors a company has, the more time and cost will be involved by the Liquidators in dealing with those claims.
- 3.11 More information on the anticipated outcome for all classes of creditor in this case can be found in Section 4 below.
- 3.12 At this stage, I consider the following matters worth bringing to the attention of creditors:
- There is one secured creditor, a bank, which held a fixed and floating charge over the assets of the Company. The bank has advised that it will not be claiming against the company as the wider group was not in default and the charge has been marked as satisfied on Companies House.
 - Claims from preferential creditors totalling £30,700.54 have been agreed and paid in full. I have dealt with the claims of 25 employees, including claims relating to unpaid pension contributions.
 - There are approximately 50 unsecured creditor claims to consider in this case. There were 43 unsecured creditors recorded in the director's statement of affairs with total claims of £709,423. Details of dividends paid and to be paid are set out below.

KEYNSHAM MASONRY LIMITED - IN LIQUIDATION

Investigations

- 3.13 You may recall from my first progress report to creditors that some of the work Liquidators are required to undertake is to comply with legislation such as the Company Directors' Disqualification Act 1986 ("CDDA 1986") and Statement of Insolvency Practice 2 – Investigations by Office Holders in Administration and Insolvent Liquidations and may not necessarily bring any financial benefit to creditors, unless these investigations reveal potential asset recoveries that the Liquidators can pursue for the benefit of creditors.

My report on the conduct of the Directors of the Company to the Department for Business Innovation & Skills under the CDDA 1986 was submitted during the first year of the liquidation and is confidential. Since my last progress report, as set out above, a settlement has been achieved realising £260,000 for creditors. No further matters have come to light that may be pursued by me for the benefit of creditors.

Matters still to be dealt with

- 3.14 The following matters are outstanding in the liquidation:
- Payment of final fees and expenses in the liquidation
 - A second and final distribution to unsecured creditors.
 - Final report to members and creditors.

4 Creditors

Secured Creditors

- 4.1 Lloyds Bank plc held a fixed and floating charge over the Company's assets. As noted at 3.11 above, the bank has confirmed that it will not be claiming against the company as the wider group was not in default. No amounts have been paid to the secured creditor and the floating charge has been marked as satisfied at Companies House.

Preferential Creditors

- 4.2 A summary of the preferential claims in the liquidation and details of any distributions paid to date can be found below:

Ordinary preferential claims	Agreed Claim £	Statement of Affairs Claim £	Dividend paid p in the £1	Date dividend paid
Employee claims (25)	8,193.15	29,531.71	100	4 February 2022
Department for Business, Energy & Industrial Strategy (BEIS)	22,507.39	NIL	100	4 February 2022

- 4.3 No further dividend to any class of preferential creditor is anticipated.

Unsecured Creditors

- 4.4 The Company's statement of affairs indicated there were 43 creditors whose debts totalled £709,423.87. To date, I have received claims totalling £633,945.95 from 51 creditors.

KEYNSHAM MASONRY LIMITED - IN LIQUIDATION

- 4.5 Notice of an intended dividend was given on 19 July 2023 and on 10 October 2023 a dividend of 3p in the £ was declared to creditors whose claims had been admitted in the total sum of £637,955.45.
- 4.6 A further notice of intended dividend was issued on 23 February 2024 and a final dividend in the region of 7p in the £ will be declared in the next two months.
- 4.7 The Company granted a floating charge to Lloyds Bank Plc on 18 October 2017. Normally I would be required to create a fund out of the Company's net floating charge property for unsecured creditors (known as the Prescribed Part), which only applies to charges created after 15 September 2003. However, for the reason given at 4.1 above, this is not required on this case.

5 Joint Liquidators' Remuneration

- 5.1 Creditors approved that the basis of the Liquidators' remuneration be fixed by reference to the time properly spent by the Liquidators and staff in managing the Liquidation. My fees estimate was originally provided to creditors when the basis of my remuneration was approved and was based on information available to me at that time.
- 5.2 Since approval for my previous fees estimate was obtained, it has been necessary to revise this estimate and further approval for my revised fees estimate was sought from creditors and approved on 13 February 2024. The total of my revised fees estimate is now £131,270.00.
- 5.3 A copy of my approved fees estimate for the liquidation is reproduced below:

	Total Number of Hours	Average Blended charge out rate	Total Current Cost
Category of work		£	£
Administration (incl Statutory Compliance & Reporting)	241.13	239.52	57,756.57
Realisation of Assets	166.05	330.09	54,811.11
Creditors (Claims & Distributions)	84.43	271.61	22,932.38
Investigations	82.76	237.30	19,638.80
Total chargeable time in the period	<u>574.37</u>	<u>270.10</u>	155,138.86
Write off to enable min. distribution of 10p/£			(23,868.86)
Revised Fees Estimate			<u>131,270.00</u>

- 5.4 My time costs for the Period are £54,433.79. This represents 174.49 hours at an average rate of £311.96 per hour. Attached as Appendix B1 is a Time Analysis which provides details of the activity costs incurred by staff grade during the Period in respect of the costs fixed by reference to time properly spent by me in managing the liquidation. To date, £56,816.65, plus expenses shown in the enclosed Receipts and Payments Account, has been drawn on account.
- 5.5 Also attached as Appendix B2 is a cumulative Time Analysis for the period from 22 March 2018 to 21 March 2024 which provides details of the time costs incurred since my appointment. The cumulative time costs incurred to date are £138,367.51. This represents 533.89 hours at an average rate of £259.17 per hour.
- 5.6 Time costs have been high due to the protracted and complex nature of the claim that was pursued and led to the recovery of £260,000.

KEYNSHAM MASONRY LIMITED - IN LIQUIDATION

5.7 A copy of 'A Creditors' Guide to Liquidators' Fees' is available on request or can be downloaded from <https://www.pkf-francisclark.co.uk/services/creditor/>.

5.8 Attached as Appendix E is additional information in relation to the Liquidators' fees and expenses, including where relevant, information on the use of subcontractors and professional advisers.

6 Creditors' Rights

6.1 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) may request in writing that the Liquidators provide further information about their remuneration or expenses which have been itemised in this progress report.

6.2 Any secured creditor, or an unsecured creditor (with the concurrence of at least 10% in value of the unsecured creditors) may within 8 weeks of receipt of this progress 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 by the Liquidators, as set out in this progress report, are excessive.

7 Next Report

7.1 I am required to provide a further report on the progress of the liquidation within two months of the next anniversary of the liquidation, unless I have concluded matters prior to this, in which case I will write to all creditors with my final account.



22 March 2024

.....
S J Hobson
Liquidator

.....
Date

KEYNSHAM MASONRY LIMITED - IN LIQUIDATION

Appendix A

Receipts and Payments Account for the Year from 22 March 2023 to 21 March 2024 including cumulative figures for the Period from the Joint Liquidators' Appointment to 21 March 2024

Keynsham Masonry Limited (In Liquidation) Liquidators' Summary of Receipts & Payments			
Statement of Affairs	From 22/03/2023 To 21/03/2024	From 22/03/2018 To 21/03/2024	
£	£	£	£
ASSET REALISATIONS			
Uncertain Leasehold	NIL	NIL	
Uncertain Plant & Machinery	NIL	NIL	
Uncertain Office Equipment, Fix & Fittings	NIL	NIL	
30,000.00 Stock	NIL	36,442.30	
154,678.00 Book Debts	NIL	36,694.41	
Claim Settlement	260,000.00	260,000.00	
5,002.00 Cash at Bank	NIL	4,327.30	
33,414.97 Cash held on client a/c	NIL	31,221.19	
VAT Bad Debt Relief	NIL	28,596.63	
Bank Interest Gross	NIL	578.90	
Other Assets	NIL	39.71	
	260,000.00	397,900.44	
COST OF REALISATIONS			
Counsel Fees	20,125.00	20,125.00	
Insurance of Assets	NIL	280.00	
Debt Collection Expenses	NIL	290.00	
Agents/Valuers Fees	NIL	4,243.88	
ATE Premium (Including IPT)	27,440.00	27,440.00	
Legal Fees	101,500.00	110,938.00	
Legal Expenses	679.60	679.60	
Employee Services	NIL	1,973.00	
	(149,744.60)	(165,969.48)	
COST OF LIQUIDATION			
Joint Liquidators' fees	NIL	56,816.65	
IT Server Costs	NIL	337.50	
Specific Bond	NIL	210.00	
Collection of Books and Records	NIL	167.70	
Storage Costs	546.06	1,992.38	
Re-Direction of Mail/Postage costs	NIL	258.72	
Statutory Advertising	NIL	137.40	
Land Registry Fees	NIL	27.00	
	(546.06)	(59,947.35)	
PREFERENTIAL CREDITORS			
(29,531.71) Employee Arrears/Hol Pay	NIL	NIL	
(3,486.98) Pension Schemes	NIL	NIL	
Distribution 20/08/19 100p in the £	NIL	30,425.69	
Distribution 04/02/22 - 100p in the £	NIL	274.85	
	NIL	(30,700.54)	
UNSECURED CREDITORS			
(108,839.03) Trade & Expense Creditors	NIL	NIL	
(355,762.25) Employees	NIL	NIL	
(25,000.00) Landlord	NIL	NIL	
(150,414.86) Inter Company Loan	NIL	NIL	
(118.99) Banks/Institutions	NIL	NIL	
(23,098.24) HMRC - PAYE	NIL	NIL	
(46,190.50) HMRC - VAT	NIL	NIL	
Distribution 10/10/23 - 3p in the £	19,138.66	19,138.66	
	(19,138.66)	(19,138.66)	
(519,347.59)	90,570.68	122,144.41	
REPRESENTED BY			
REPRESENTED BY CONTINUED			
Bank Account - Non-Interest Bearing		97,657.08	
Vat Control Account		24,487.33	
		122,144.41	

KEYNSHAM MASONRY LIMITED - IN LIQUIDATION

Appendix B1

Time Analysis from 22 March 2023 to 21 March 2024

Category of work	Total Number of Hours	Average Blended charge out rate	Total Current Cost
		£	£
Administration (incl Statutory Compliance & Reporting)	52.54	211.47	11,110.84
Realisation of Assets	59.92	436.77	26,171.50
Creditors (Claims & Distributions)	28.00	289.65	8,110.20
Investigations	34.03	265.68	9,041.25
Total chargeable time in the period	174.49	311.96	54,433.79

Work in each category could include:

Standard Activity	Examples of work
Administration and planning	Case planning Administrative set up Appointment notification Maintenance of records Statutory reporting
Realisation of assets	Identifying, securing, insuring assets Retention of title Debt collection Property, business and asset sales
Creditors	Communications with creditors Creditors' claims (including employees and other preferential creditors)
Investigations	SIP 2 review CDDA reports Investigation of antecedent transactions

KEYNSHAM MASONRY LIMITED - IN LIQUIDATION

Appendix B2

Cumulative Time Analysis for the Period since the Joint Liquidators' Appointment

	Total Number of Hours	Average Blended charge out rate	Total Current Cost
Category of work		£	£
Administration (incl Statutory Compliance & Reporting)	218.70	217.14	47,487.87
Realisation of Assets	167.32	329.12	55,068.61
Creditors (Claims & Distributions)	65.11	248.38	16,172.23
Investigations	82.76	237.30	19,638.80
Total chargeable time in the period	533.89	259.17	138,367.51

Appendix C

Additional Information in Relation to the Joint Liquidators' Fees, Expenses & the use of Subcontractors

Staff Allocation and the use of Subcontractors

The 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, 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.

On this case we have utilised the services of the following subcontractors. It is considered that the cost of subcontracting this work to specialist contractors will be less than, or equivalent to, the cost of these services being undertaken by the office holder(s) or their staff and the outsourcing of this work will bring greater efficiency to this element of the work necessary in the liquidation.

Service (s)	Provider	Work to be done	Basis of fee arrangement	Cost to date £	Anticipated total cost £
Employee claims processing	Clumber Consultancy	Employee claims support, assisting with the submission of ERA claims to the Redundancy Payments Service and agreement of employee claims with the office holder. This may also include the production of P45s for former employees where appropriate	Fixed Fee	1,973	1,973
Book debt collection	Clarke Willmott LLP	Pursuing and collecting in of outstanding book/contract debts due to the estate	Fixed Fee	290	290

The submission of ERA claims to the Redundancy Payments Service, and the subsequent agreement of those claims is a specialist area. We believe greater efficiencies were created for the former employees and the estate with Clumber Consultancy working alongside the liquidators as they were charging a fixed cost to complete this work, as opposed to the liquidators whose costs are agreed on a time cost basis.

The use of a subcontractor to assist in collecting the Company's book debt has provided a greater efficiency for the case as the fixed cost charged is less than the estimated time costs that would have been incurred by the liquidators.

Professional Advisors

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

KEYNSHAM MASONRY LIMITED - IN LIQUIDATION

Name of Professional Advisor	Basis of Fee Arrangement
Thrings LLP	Hourly rate, disbursements, conditional fee arrangement.
Willis Towers Watson	Risk Based Premium
Lambert Smith Hampton	Hourly rate and disbursements

Our choice was based on our perception of their experience and ability to perform this type of work, the complexity and nature of the assignment and the basis of our fee arrangement with them.

Joint Liquidators' Expenses

The estimate of expenses which were anticipated at the outset of the liquidation was provided to creditors when the basis of my fees was approved. The table below compares the anticipated costs against those incurred to date.

Category 1 expenses

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

Expense	Estimated overall cost £	Paid in Prior Periods £	Paid in the period covered by this report £	Incurred but not paid to date £
Agents' fees & expenses – sale of assets	3,243.88	3,243.88	NIL	NIL
Agents' fees & expenses – review of leases	1,000.00	1,000.00	NIL	NIL
Legal fees & expenses	15,000.00	9,438.00	101,500.00	NIL
Counsel Fees	NIL	NIL	20,125.00	NIL
Statutory advertising	217.40	137.40	NIL	NIL
Specific Penalty Bond	210.00	210.00	NIL	NIL
Insurance	280.00	280.00	NIL	NIL
External storage costs	2,500.00	1,446.32	546.06	NIL
Collection of books and records	167.70	167.70	NIL	NIL
Re-direction of mail	258.72	258.72	NIL	NIL
Land Registry Searches	27.00	27.00	NIL	NIL
IT Server recovery	337.50	337.50	NIL	NIL

Category 2 expenses

These expenses do require approval from creditors. These are costs which are directly referable to the appointment in question but are not payments which are made to an independent third party and may therefore include payments to associates of the office holder or shared or allocated costs that can be allocated to the appointment on a proper and reasonable basis. Details of Category 2 expenses charged by this firm (where appropriate) were provided at the time the Liquidators' fees were approved by creditors.

No Category 2 expenses have been incurred to date.

KEYNSHAM MASONRY LIMITED - IN LIQUIDATION

Charge-Out Rates

Francis Clark LLP's charge-out rates effective since the appointment of the joint liquidators are detailed below. Please note this firm records its time in minimum units of 36 seconds.

	Partners & Directors	Managers	Other grades of staff
	£	£	£
From 1 July 2023	450-500	265-350	120-190
From 1 July 2022	280-390	240-270	100-170
From 1 July 2020	310-390	240-270	100-170
From 1 April 2019	265-350	215	75-155
From 1 July 2018	235-290	170-195	75-135
From 1 July 2017	243-285	162-222	73-160