

## Initial information for creditors

### Marth Holdings Pty Ltd (In Liquidation) ATF M & L Family Trust A.C.N 603 680 520 (“the Company”)

The purpose of this document is to provide you with information about the liquidation of the Company and your rights as a creditor.

I was appointed to represent the interests of all creditors and I am responsible for locating the Company’s assets, investigating its affairs, reporting to the Australian Securities and Investments Commission (ASIC) and, if funds become available, paying money owed to creditors.

## 1. Information for creditors

### 1.1 Notification of appointment

On 4 October 2022, the creditors of the Company resolved that I be appointed as liquidator of the Company in place of Ian Niccol of Aston Chace Group pursuant to section 496(6) of the *Corporations Act 2001* (“the Act”). Ian Niccol was appointed as members voluntary liquidator of the Company on 17 July 2020.

A copy of my Declaration of Independence, Relevant Relationships and Indemnities (“DIRRI”) is attached as **Annexure A**. The DIRRI assists you to understand any relevant relationships that I have, and any indemnities or upfront payments that have been provided to me. I have considered each relationship and it is my opinion that none of the relationships disclosed in the DIRRI result in a conflict of interest or duty or affect my independence.

### 1.2 What is a creditors’ voluntary liquidation?

A creditors’ voluntary liquidation (“CVL”) is a liquidation initiated by the Company where it is unable to pay all of its creditors in full. This means that the Company is insolvent. According to the Company’s records, you may be a creditor of the Company.

### 1.3 What happens to your debt?

The Company books and records indicate that you may be a creditor.

All creditors of the Company are now creditors in the liquidation. As a creditor, you have certain rights, although your debt will now be dealt with in the liquidation. Information regarding your rights as a creditor is provided in the information sheet included at **Annexure B**. This includes your right to:

- Make reasonable requests for a meeting;
- Make reasonable requests for information;
- Give directions to us;

- Appoint a reviewing liquidator; and
- To replace me as liquidator.

If you have leased the Company property, have a retention of title claim or hold a Personal Property Security in relation to the Company, please contact my staff as soon as possible.

Creditors may request a meeting in the first 20 business days of a creditors' voluntary liquidation. If I receive a request for a meeting from at least 5% of known creditors that are not a related entity of Company, I am required to hold a meeting, as long as the request is reasonable. The details of whether a request is reasonable or not is included in the Information Sheet at **Annexure B**.

## 2. Summary of the Company's affairs & list of creditors

I have not received a summary of the Company's affairs or a Presentation of summary of affairs of the Company (Form 509).

I attach at **Annexure C** a list of proofs of debt received to date. We have not received any books and records from Mr Niccol or the Director and cannot provide a list of creditors as per the books and records of the Company. I am required to provide this information to creditors pursuant to section 497(1) of the Act.

I invite creditors to complete the proof of debt form at **Annexure G**, providing details of and documents supporting any debts owing.

Company Details		
Registration Date	14 January 2015	
Registered Office	Unit 5, Level 4 405-411 Sussex Street Haymarket NSW 2000	
Principal Place of Business	Unit 5, Level 4 405-411 Sussex Street Haymarket NSW 2000	
Director	Appointed	Ceased
Ante Lucic	13-11-2019	-
Mark Ma	15-01-2015	13-11-2019
Secretary	Appointed	Ceased
Ante Lucic	13-11-2019	-
Share Structure	Amount Paid	Amount Unpaid
100 Ordinary Shares	\$100.00	\$0.00
Current Shareholders	Shares Held/Type	Fully Paid
Ante Lucic	100	Yes

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### 3. Update on liquidation to date

Ian Niccol was appointed as the members voluntary liquidator of the Company on 17 July 2020 pursuant to a resolution of the Company's sole member, Ante Lucic.

The director's Declaration of Solvency disclosed that the Company had no assets and no liabilities. Following the appointment of the Mr Niccol, the liquidator of Australian Investment and Trade Pty Ltd (In Liquidation) and Golden Ants Group Pty Ltd (In Liquidation), Kong Yao Chin submitted formal proofs of debt ("POD") in the amounts of \$2,517,000 and \$4,531,100, respectively. These PODs were rejected by the Mr Niccol in full due to unsubstantiated and inconclusive evidence provided. Mr Chin has appealed against Mr Niccol's decision which is current the subject of proceedings in the Supreme Court of New South Wales.

On 10 August 2022, the Deputy Commissioner of Taxation ("DCT"), lodged a POD in the amount of \$2,705,154 and requested that Mr Niccol convene a meeting of creditors of the Company in accordance with Section 496 of the Act to convert the winding up of the Company from a members voluntary liquidation to a creditors voluntary liquidation.

The former director and former shareholder of the Company, Mark Ma ("Former Director") also submitted a POD in the sum of \$3,347,801.

The meeting was held on 4 October 2022, and I was appointed as liquidator of the Company.

Since my appointment I have undertaken the following tasks, including but not limited to:

- Meetings with Mr Niccol, the Former Director's solicitors and creditors of the Company to discuss the Company's background and affairs and their respective claims.
- Issued 530B notices to Mr Niccol, the Former Director, various creditors and the Company's accountant Central Accounting & Taxation Advisory Pty Ltd.
- Commenced conducting my investigations into the affairs of the company.

Whilst I have only commenced my preliminary investigations into the Company, I am seeking creditors assistance in providing any additional information which may assist with further asset recoveries.

Please contact Tom Farquhar my office, by email at [tfarquhar@hogansproawles.com.au](mailto:tfarquhar@hogansproawles.com.au) or by phone on 02 8020 5861, if you have any information which may lead to further asset recoveries.

#### 3.1 What happens next?

I will proceed with the liquidation, including:

- Investigating and pursuing recoveries;
- Investigating the Company's affairs; and

- Reporting to the corporate regulator, ASIC.

I will write to you within three months of my appointment advising whether a dividend is likely and update you on the progress of my investigations.

I may write to you again after that with further information on the progress of the liquidation however creditors are welcome to contact my office to obtain an update on the progression of the liquidation.

#### 4. Costs of the liquidation

Included at **Annexure D** is my Initial Remuneration Notice. This document provides you with information about how I propose to be paid for undertaking the liquidation.

I am seeking approval of my proposed remuneration, without a meeting of creditors, via the following circular resolutions:

- Approve the future remuneration of the Liquidator for \$25,000 (**Annexure E**).
- Approve the future disbursements of the Liquidator for \$1,000 exclusive of GST (**Annexure F**).

**Annexure G** is the Proof of Debt Form

**Annexure H** is the ARITA Information Sheet: Proposals without meeting

**Annexure I** is a copy of my Liquidator Remuneration Report

Please complete and return the Proposals by no later than **31 October 2022**.

The proposals may be sent to me as follows:

Return to: Marth Holdings Pty Ltd (In Liquidation) ATF M & L Family Trust  
C/- HoganSprowles  
Level 9, 60 Pitt Street Sydney NSW 2000  
PO Box R181, Royal Exchange NSW 1225  
By Email: [tfarquhar@hogansprowles.com.au](mailto:tfarquhar@hogansprowles.com.au)

#### 5. Further information

The Australian Restructuring Insolvency and Turnaround Association ("ARITA") provides information to assist creditors with understanding liquidations and insolvency. This information is available from ARITA's website at [www.arita.com.au/creditors](http://www.arita.com.au/creditors).

ASIC also provides information sheets on a range of insolvency topics. These information sheets can be accessed on ASIC's website at [www.asic.gov.au](http://www.asic.gov.au) (search for "insolvency information sheets").

Should you have any questions in relation to this matter, please contact Tom Farquhar of this office, by phone on (02) 8020 5861 or via email [tfarquhar@hogansprowles.com.au](mailto:tfarquhar@hogansprowles.com.au).

DATED this 17<sup>th</sup> day of October 2022

Yours faithfully

**Marth Holdings Pty Ltd (In Liquidation) ATF M & L Family Trust**



**Michael Hogan**  
Liquidator

### **Attachments**

Annexure A	Declaration of Independence, Relevant Relationships and Indemnities
Annexure B	Information Sheet - Creditor Rights in Liquidation
Annexure C	List of proofs of debt received
Annexure D	Initial remuneration notice
Annexure E	Proposal 1: Notice of Proposal to Creditors regarding Liquidators remuneration
Annexure F	Proposal 2: Notice of Proposal to Creditors regarding Liquidators disbursements
Annexure G	Informal Proof of Debt form
Annexure H	ARITA Information Sheet: Proposals without meeting
Annexure I	Liquidator's Remuneration Report

## DECLARATION OF INDEPENDENCE, RELEVANT RELATIONSHIPS AND INDEMNITIES

**Marth Holdings Pty Limited (In Liquidation) ATF M & L Family Trust  
A.C.N. 603 680 520 (“the Company”)**

The purpose of this document is to assist creditors with understanding any relevant relationships that I have with parties who are closely connected to the Company any indemnities or upfront payments that have been provided to the liquidator. None of the relationships disclosed in this document are such that my independence is affected.

This information is provided so you have trust and confidence in our independence and, if not, you can ask for further explanation or information and can act to remove and replace us if you wish.

This declaration is made in respect of myself, my partners and HoganSproles.

I am Professional Members of the Australian Restructuring Insolvency Turnaround Association (ARITA). I acknowledge that I am bound by the ARITA Code of Professional Practice (CoPP).

### **A. Independence**

I have assessed my independence and I am not aware of any reasons that would prevent me from accepting this appointment.

There are no other known relevant relationships, including personal, business and professional relationships that should be disclosed beyond those I have disclosed in this document.

### **B. Circumstances of appointment**

#### ***How I was referred this appointment***

This appointment was referred to me by Maria Llorca from the Australia Taxation Office (“ATO”), a creditor of the Company.

I believe that this referral does not result in a conflict of interest or duty because:

- From time to time, I provide consents to the ATO to act as liquidator in the winding up of various companies and at times am appointed liquidator. I am by no means dependent on referrals from this source.
- There is no expectation, agreement or understanding between me and the ATO regarding the conduct of the liquidation and I am free to act independently and in accordance with the law and applicable professional standards.

#### ***Did I meet with the company, the director or their advisors before I was appointed?***

I have not had any interactions with the director of the Company.

On 18 August 2022, I was contacted by Maria Llorca who advised that the ATO was a creditor of the Company, which was in members voluntary liquidation at the time. She advised that the ATO was seeking to convert the liquidation to a creditors voluntary liquidation and requested I provide a Consent to Act to replace the current liquidator.

Following the discussion, I provided my Consent to Act as liquidator of the Company.

On 4 October 2022, I was advised by Maria Llorca that I was appointed as liquidator pursuant to section 496(6) of the Corporations Act 2001.

I have not provided any advice to the Company or the ATO in relation to the liquidation of the Company.

I have provided no other information or advice to the Company prior to my appointment beyond that outlined in this DIRRI.

### C. Declaration of Relationships

Within the previous two years, have I or my firm, had a relationship with:	
Marth Holdings Pty Ltd (In Liquidation)?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
The director?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Any Associates of Marth Holdings Pty Ltd (In Liquidation)?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
A formal insolvency practitioner appointed to Marth Holdings Pty Ltd (In Liquidation)?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
A secured creditor entitled to enforce a security over the whole of Marth Holdings Pty Ltd (In Liquidation)'s property?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

Do I have any other relationships that I consider are relevant to creditors assessing my independence?
<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

### D. Indemnities and up-front payments

I have not been indemnified in relation to these administrations, other than any indemnities that I may be entitled to under statute and I have not received any up-front payments in respect of my remuneration or disbursements.

Dated: 17 October 2022



**Michael Hogan**  
Liquidator

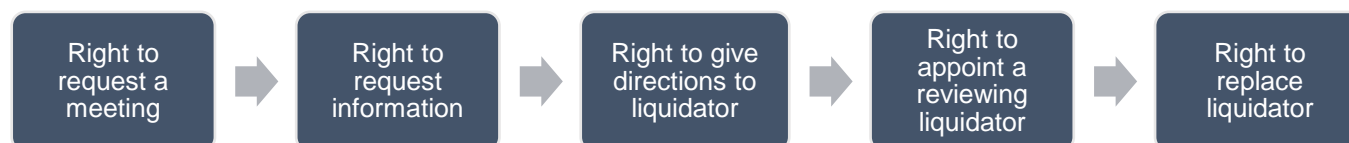
**Notes:**

1. *The assessment of independence has been made based on an evaluation of the significance of any threat to independence and in accordance with the requirements of the relevant legislation and professional Standards*
2. *If circumstances change, or new information is identified, I am/we are required under the Corporations Act and the ARITA Code of Professional Practice to update this Declaration and provide a copy to creditors with my/our next communication as well as table a copy of any replacement declaration at the next meeting of the insolvent's creditors. For creditors' voluntary liquidations and voluntary administrations, this document and any updated versions of this document are required to be lodged with ASIC.*



## Creditor Rights in Liquidations

As a creditor, you have rights to request meetings and information or take certain actions:



### Right to request a meeting

In liquidations, no meetings of creditors are held automatically. However, creditors with claims of a certain value can request in writing that the liquidator hold a meeting of creditors.

A meeting may be requested in the first 20 business days in a creditors' voluntary liquidation by  $\geq 5\%$  of the value of the debts held by known creditors who are not a related entity of the company.

Otherwise, meetings can be requested at any other time or in a court liquidation by:

- $> 10\%$  but  $< 25\%$  of the known value of creditors on the condition that those creditors provide security for the cost of holding the meeting
- $\geq 25\%$  of the known value of creditors
- creditors by resolution, or
- a Committee of Inspection (this is a smaller group of creditors elected by, and to represent, all the creditors).

If a request complies with these requirements and is 'reasonable', the liquidator must hold a meeting of creditors as soon as reasonably practicable.

### Right to request information

Liquidators will communicate important information with creditors as required in a liquidation. In addition to the initial notice, you should receive, at a minimum, a report within the first three months on the likelihood of a dividend being paid.

Additionally, creditors have the right to request information at any time. A liquidator must provide a creditor with the requested information if their request is 'reasonable', the information is relevant to the liquidation, and the provision of the information would not cause the liquidator to breach their duties.

A liquidator must provide this information to a creditor within 5 business days of receiving the request, unless a longer period is agreed. If, due to the nature of the information requested, the liquidator requires more time to comply with the request, they can extend the period by notifying the creditor in writing.

### Requests must be reasonable.

#### They are not reasonable if:

Both meetings and information:

- (a) complying with the request would prejudice the interests of one or more creditors or a third party
- (b) there is not sufficient available property to comply with the request
- (c) the request is vexatious

Meeting requests only:

- (d) a meeting of creditors dealing with the same matters has been held, or will be held within 15 business days

Information requests only:

- (e) the information requested would be privileged from production in legal proceedings
- (f) disclosure would found an action for breach of confidence
- (g) the information has already been provided
- (h) the information is required to be provided under law within 20 business days of the request

If a request is not reasonable due to (b), (d), (g) or (h) above, the liquidator must comply with the request if the creditor meets the cost of complying with the request.

Otherwise, a liquidator must inform a creditor if their meeting or information request is not reasonable and the reason why.

Specific queries about the liquidation should be directed to the liquidator's office.

## Right to give directions to liquidator

Creditors, by resolution, may give a liquidator directions in relation to a liquidation. A liquidator must have regard to these directions, but is not required to comply with the directions.

If a liquidator chooses not to comply with a direction given by a resolution of the creditors, they must document their reasons.

An individual creditor cannot provide a direction to a liquidator.

## Right to appoint a reviewing liquidator

Creditors, by resolution, may appoint a reviewing liquidator to review a liquidator's remuneration or a cost or expense incurred in a liquidation. The review is limited to:

- remuneration approved within the six months prior to the appointment of the reviewing liquidator, and
- expenses incurred in the 12 months prior to the appointment of the reviewing liquidator.

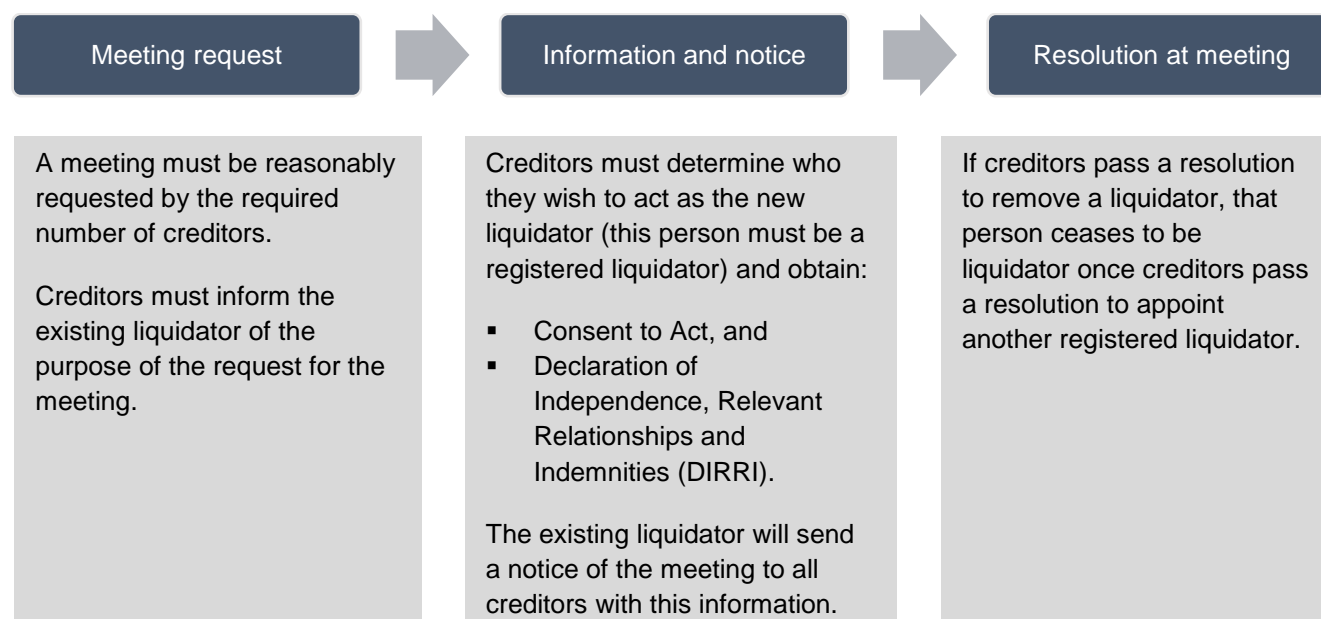
The cost of the reviewing liquidator is paid from the assets of the liquidation, in priority to creditor claims.

An individual creditor can appoint a reviewing liquidator with the liquidator's consent, however the cost of this reviewing liquidator must be met personally by the creditor making the appointment.

## Right to replace liquidator

Creditors, by resolution, have the right to remove a liquidator and appoint another registered liquidator.

For this to happen, there are certain requirements that must be complied with:



**For more information, go to [www.arita.com.au/creditors](http://www.arita.com.au/creditors).  
Specific queries about the liquidation should be directed to the liquidator's office.**

**List of proofs of debt received****Annexure C**

Creditor	Address	Email	Amount (\$)
Australian Taxation Office	Australian Taxation Office GPO Box 9990 Sydney NSW 2001	Via ATO business portal	2,705,154
Australian Investment and Trade Pty Ltd (In Liquidation)	C/- Eagle Insolvency and Advisory Pty Ltd, PO Box 142, Pennant Hills NSW 1715	<a href="mailto:ky.chin@eagleia.com.au">ky.chin@eagleia.com.au</a>	2,517,000
Golden Ants Group Pty Ltd (In Liquidation)	C/- Eagle Insolvency and Advisory Pty Ltd, PO Box 142, Pennant Hills NSW 1715	<a href="mailto:ky.chin@eagleia.com.au">ky.chin@eagleia.com.au</a>	4,531,100
Mark Ma	C/- Belle Lou, Eakin McCaffrery Cox, PO BOX Q1196, QVB NSW 1230	<a href="mailto:lou@eakin.com.au">lou@eakin.com.au</a>	3,347,801
<b>TOTAL</b>			<b>13,101,055</b>

## INITIAL REMUNERATION NOTICE

Insolvency Practice Schedule (Corporations) 70-50  
Insolvency Practice Rules (Corporation) 70-35

**Marth Holdings Pty Ltd (In Liquidation) ATF M & L Family Trust**  
**A.C.N. 603 680 520 (“the Company”)**

The purpose of the Initial Remuneration Notice is to provide you with information about how I propose my remuneration for undertaking the Liquidation will be set.

### **1 Remuneration Methods**

There are four basic methods that can be used to calculate the remuneration charged by an insolvency practitioner. They are:

- A. *Time based / hourly rates:*** This is the most common method. The total fee charged is based on the hourly rate charged for each person who carried out the work multiplied by the number of hours spent by each person on each of the tasks performed.
- B. *Fixed Fee:*** The total fee charged is normally quoted at the commencement of the administration and is the total cost for the administration. Sometimes a practitioner will finalise an administration for a fixed fee.
- C. *Percentage:*** The total fee charged is based on a percentage of a particular variable, such as the gross proceeds of assets realisations.
- D. *Contingency:*** The practitioner’s fee is structured to be contingent on a particular outcome being achieved.

### **2 Method chosen**

Given the nature of this liquidation I propose that my remuneration be calculated on a time based/hourly rates basis. The amount of work required and the recoveries from Company assets are at this stage not known to me and accordingly the time based/hourly rates basis best allows me to accurately determine how much work has been completed in the liquidation and remunerate accordingly. I have chosen the time based/hourly rates method because:

- This method is considered to be the most suitable for this appointment as it ensures creditors are only charged for work that is performed in the liquidation, which can be difficult to accurately estimate at the date of appointment.
- Even later than the date of appointment, it can be difficult to estimate the time that may be required in advance of the substantive work being undertaken. The time-based method in this case again ensures that creditors are only charged for work that is actually performed in the external Liquidation.

- The practitioner is required to perform a number of tasks which do not relate to the realisation of assets, for example, reporting to the Australia Securities and Investments Commission (“ASIC”), undertaking investigations, responding to creditor enquiries and distributing funds to creditors.
- The practitioner has a time recording system that can produce a detailed analysis of the time spent on each type of task by each individual staff member in the liquidation.
- Time based remuneration calculates fees upon a basis of time spent at the level appropriate to the work performed.

### 3 Explanation of Hourly Rates

The rates for my remuneration calculation are set out in the following table together with a general guide showing the qualifications and experience of staff engaged in the administration and the role they take in the administration. The hourly rates charged encompass the total cost of providing professional services and should not be compared to an hourly wage. Time is charged in six-minute increments.

Title	Description	Hourly rate (Excl. GST) (\$)
Partner	Registered liquidator, Chartered Accountant, degree qualified with more than fifteen years of extensive experience in insolvency, restructuring and business advisory matters. Leads engagements with full accountability for strategy and execution.	595
Director	Generally Chartered Accountant and degree qualified with more than ten years of experience. Extensive experience in managing large, complex engagements at a senior level. Autonomously leads complex insolvency appointments reporting to Partner.	550
Senior Manager	Generally Chartered Accountant and degree qualified with more than seven years of experience. Significant experience across all types of engagements. Self-sufficiently conducts small to medium insolvency appointments.	500
Manager	Generally Chartered Accountant and degree qualified with more than five years of experience. Experience in complex matters, day to day conduct of small to medium engagements. Assists senior staff on complex matters.	450
Supervisor	Generally Chartered Accountant and degree qualified with more than three years of experience. Assists senior staff in planning and conduct of small to large engagements. Supervise a small team and control small engagements.	420
Senior Analyst 1	Generally degree qualified and undertaking Chartered Accountant’s qualification. Controls certain tasks on small engagements and assists staff with completing tasks on medium to large engagements.	370
Senior Analyst 2	Experienced graduate controlling certain tasks on small engagements. Assists senior staff in completing tasks on small to large engagements.	360
Analyst 1	Experienced graduate. Required to assist senior staff in completing tasks on small to large engagements.	310
Analyst 2	Generally a university graduate with appropriate qualifications. Assists with day to day tasks under the supervision of senior staff.	240
Graduate	Generally degree qualified and undertaking or about to undertake Chartered Accountant’s qualification with less than one year of experience. Assists with day to day tasks under the supervision of senior staff.	215

Undergraduate	Undertaking relevant degree. Assists with tasks within workstreams and appointments under supervision.	190
Senior Bookkeeper	Experienced bookkeeper with more than 18 months experience. Assist senior staff with accounting functions of engagement.	190
Bookkeeper	Assist senior staff with accounting functions of engagement.	170
PA	Appropriate skills and experience to support professional staff in an administrative capacity.	150
Administration	Appropriate skills and experience to support professional staff in an administrative capacity.	120

#### 4 Estimated remuneration

I have estimated that this liquidation will cost approximately \$25,000 exclusive of GST to completion, subject to the following variables which may have a significant effect on this estimate and that I am unable to determine at this early stage in the administration:

- The time required to obtain the Company books and records from the director and third parties;
- Investigations required into the business affairs of the Company and identify any assets; or recoveries available to the liquidator;
- Recovery of assets; and
- Any matters identified that are required to be reported to statutory authorities, such as ASIC.

The Liquidator's time costs are recoverable only against the asset realisations available.

#### 5 Disbursements

Disbursements are divided into three types:

- **Externally provided professional services** - these are recovered at cost. An example of an externally provided professional service disbursement is legal fees.
- **Externally provided non-professional costs** such as travel, accommodation and search fees - these are recovered at cost.
- **Internal disbursements** such as photocopying, printing and postage. These disbursements, if charged to the Administration, would generally be charged at cost; though some expenses such as telephone calls, photocopying and printing may be charged at a rate which recoups both variable and fixed costs. The recovery of these costs must be on a reasonable commercial basis.

I am not required to seek creditor approval for disbursements paid to third parties but must account to creditors. However, I must be satisfied that these disbursements are appropriate, justified and reasonable.

I am required to obtain creditor's consent for the payment of internal disbursements where there may be a profit or advantage. Creditors will be asked to approve my internal disbursements where there is a profit or advantage prior to these disbursements being paid from the liquidation.

Details of the basis of recovering disbursements in this liquidation are provided below.

***Basis of disbursement claim***

Disbursements	Rate (Excl GST)
Externally provided professional services	At cost
Externally provided non-professional services	At cost
Internal disbursements	
Advertising	At cost
Search fees	At cost
Courier	At cost
Printing, Faxes & Photocopies	\$0.20 per page
Postage	At cost
Stationary and other incidental disbursements	At cost
Travel - Staff by own vehicle	\$0.72 per km
Travel - other	At cost

Scale applicable for the financial year ending 30 June 2023.

**Queries**

Creditors have the right to request and obtain further information from the liquidator.

**Information Sheet**

Creditors may access the remuneration information sheet (ASIC Information Sheet 85 – Approving fees: a guide for creditors) at ASIC’s website under Regulatory Resources.

<http://www.asic.gov.au/regulatory-resources/insolvency/insolvency-for-creditors/approving-fees-a-guide-for-creditors/>

DATED this 17<sup>th</sup> day of October 2022

**Marth Holdings Pty Ltd (In Liquidation) ATF M & L Family Trust**



**Michael Hogan**  
Liquidator

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**NOTICE OF PROPOSAL TO CREDITORS**

**Dated: 17 October 2022**

**Voting Poll Closes: 31 October 2022**

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**Marth Holdings Pty Ltd (In Liquidation) ATF M & L Family Trust  
A.C.N 603 680 520 ("the Company")**

**Proposal No. 1 for creditor approval**

“That the future remuneration of the Liquidators from 4 October 2022 to the completion of the liquidation is determined at a sum equal to the cost of time spent by the Liquidator, their partners and staff, calculated at the hourly rates as detailed in the Liquidator’s Remuneration Report dated 17 October 2022 such sum to be capped at the amount of \$25,000 exclusive of GST, and that the Liquidators may draw the remuneration on a monthly basis or as required”.

**Vote on the Proposal No. 1**

Please select the appropriate Yes, No or Object box referred to below with a  to indicate your preferred position.

- Yes            I approve the proposal
- No              I do not approve the proposal
- Object          I object to the proposal being resolved without a meeting of creditors

For your vote to count, your claim against the Company must have been admitted for the purposes of voting by the Joint and Several Liquidators. Please select the option that applies to you:

- I have previously submitted a proof of debt form and supporting documents
- I have **enclosed** a proof of debt form and supporting documents with this proposal form
- I am **not** a related creditor of the Company
- I am a related creditor of the Company\*

relationship: \_\_\_\_\_

\*eg Director, relative of Director, related company, beneficiary of a related trust.



**Reasons for the proposal and the likely impact it will have on creditors if it is passed**

- A Liquidator is entitled to be fairly remunerated for undertaking statutory and other duties, including reporting obligations in acting as a liquidator.
- We are unable to pay our remuneration without the approval of the Committee of Inspection (if one has been appointed), Creditors, or the Court.
- Approval by Creditors is efficient and timely, and is less costly than an application to the Court.
- Approval of our remuneration will allow us to progress further investigations in a timely manner to ensure the prospect of any dividends can be maximised.
- Approval by Creditors, by circulating resolution from the Notice of Proposal to Creditors, is less costly than convening a meeting of creditors to obtain remuneration approval.
- This may negatively impact on creditors, as a formal meeting of creditors may be convened later than it may otherwise be convened, or not convened at all. That said, creditors are welcome to contact the Liquidators staff, by email or telephone, for an update on the liquidation.

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**Name of creditor / authorised person:** \_\_\_\_\_

**Address:** \_\_\_\_\_

**Signature:** \_\_\_\_\_ **Date:** \_\_\_\_\_

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For your vote to count, you **must complete** this document and return it together with any **supporting documents** by no later than close of business on **31 October 2022**, by email to **Tom Farquhar** at [tfarquhar@hogansprowles.com.au](mailto:tfarquhar@hogansprowles.com.au). Should you have any queries in relation to this matter, please contact Tom Farquhar on (02) 8020 5861.

HoganSproles  
Level 9,  
60 Pitt Street  
SYDNEY NSW 2000

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**NOTICE OF PROPOSAL TO CREDITORS**
**Dated: 17 October 2022****Voting Poll Closes: 31 October 2022**


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**Marth Holdings Pty Ltd (In Liquidation) ATF M & L Family Trust  
A.C.N 603 680 520 (“the Company”)**
**Disbursements**

Disbursements are divided into three types:

- **Externally provided professional services** (eg legal fees) – these are recovered at cost.
- **Externally provided non-professional costs** (eg travel, accommodation and search fees) – these are also recovered at cost.
- **Internal disbursements** (eg photocopying, telephone, fax, printing and postage costs) – these are generally recovered at cost, however, expenses such as telephone calls, photocopying and printing may be charged at a rate which recoups both variable and fixed costs on a reasonable commercial basis.

I am not required to seek creditor approval for disbursements paid to third parties, however, I am required to account to creditors for such expenses and I must be satisfied that those disbursements are appropriate, justified and reasonable. In respect of Internal disbursements, to the extent that these may be recovered at more than their cost, they may be considered as deriving a profit or advantage and must therefore be approved by creditors, a committee of inspection (if one is appointed), or by the Court prior to them being drawn.

**Declaration**

I, Michael Hogan have undertaken a proper assessment of disbursements claimed in the matter of the Company, in accordance with the law and applicable professional standards and we are satisfied that the disbursements claimed are necessary and proper.

It is proposed that future disbursements to be provided by my firm will be charged to the Company on the following basis:

Disbursements	Rate (Excl GST)
Externally provided professional services	At cost
Externally provided non-professional services	At cost
Internal disbursements	
Advertising	At cost
Search fees	At cost
Courier	At cost
Printing, Faxes & Photocopies	\$0.20 per page
Postage	At cost
Stationary and other incidental disbursements	At cost
Travel - Staff by own vehicle	\$0.72 per km
Travel - other	At cost

**Proposal No. 2 for creditor approval**

“That the future disbursements of the Liquidator from 4 October 2022 to the completion of the liquidation is determined at a sum equal to the cost spent by the Liquidator, their partners and staff, calculated at the rates as detailed in the remuneration report dated 17 October 2022 such sum to be capped at the amount of \$1,000 exclusive of GST, and that the Liquidator may draw the disbursements on a monthly basis or as required.”

**Vote on the Proposal No. 2**

Please select the appropriate Yes, No or Object box referred to below with a  to indicate your preferred position.

- Yes  I approve the proposal
- No  I do not approve the proposal
- Object  I object to the proposal being resolved without a meeting of creditors

For your vote to count, your claim against the Company must have been admitted for the purposes of voting by the Liquidator. Please select the option that applies to you:

- I have previously submitted a proof of debt form and supporting documents
- I have **enclosed** a proof of debt form and supporting documents with this proposal form
- I am **not** a related creditor of the Company
- I am a related creditor of the Company\*

relationship: \_\_\_\_\_

\*eg Director, relative of Director, related company, beneficiary of a related trust.

**Reasons for the proposal and the likely impact it will have on creditors if it is passed**

- A Liquidator is entitled to be fairly remunerated for undertaking statutory and other duties, including reporting obligations in acting as a liquidator. We are unable to pay our disbursements without the approval of the Committee of Inspection (if one has been appointed), Creditors, or the Court.
- Approval by Creditors is efficient and timely, and is less costly than an application to the Court.
- Approval of our disbursements will allow us to progress further investigations in a timely manner to ensure the prospect of any dividends can be maximised.
- This may negatively impact on creditors, as a formal meeting of creditors may be convened later than it may otherwise be convened, or not convened at all. That said, creditors are welcome to contact the Liquidator’s staff, by email or telephone, for an update on the liquidation.

**Creditor details**

*Name of creditor*

*Address*

*ABN (if applicable)*

*Contact number*

*Email address*

---

**Name of creditor /  
authorised person:** \_\_\_\_\_

**Signature:** \_\_\_\_\_

**Date:** \_\_\_\_\_

---

For your vote to count, you **must complete** this document and return it together with any **supporting documents** by no later than close of business on **31 October 2022**, by email to **Tom Farquhar** at **tfarquhar@hogansprowles.com.au**. Should you have any queries in relation to this matter, please contact Tom Farquhar on (02) 8020 5861.

HoganSprowles  
Level 9,  
60 Pitt Street  
SYDNEY NSW 2000

INFORMAL PROOF OF DEBT FORM

Marth Holdings Pty Ltd (In Liquidation) ATF M & L Family Trust  
A.C.N 603 680 520 ("the Company")

Name of creditor: .....

Address of creditor: .....

.....

ABN: .....

Telephone number: .....

Amount of debt claimed: \$..... (including GST \$ .....

Consideration for debt (i.e, the nature of goods or services supplied and the period during which they were supplied):

.....

.....

.....

Is the debt secured? YES/NO

If secured, give details of security including dates, etc:

.....

.....

.....

Other information:

.....

.....

.....  
Signature of Creditor  
(or person authorised by creditor)

.....  
Dated

**Notes:**

Under the Insolvency Practice Rules (Corporations) (IPR) 75-85, a creditor is not entitled to vote at a meeting unless:

- a. his or her claim has been admitted, wholly or in part, by the Liquidator; or
- b. he or she has lodged with the Liquidator particulars of the debt or claim, or if required, a formal proof of debt.

At meetings held under Section 436E and 439A, a secured creditor may vote for the whole of his or her debt without regard to the value of the security (IPR 75-87).

Proxies must be made available to the Liquidator.

## Information sheet: Proposals without meetings

You may be a creditor in a liquidation, voluntary administration or deed of company arrangement (collectively referred to as an external administration).

You have been asked by the liquidator, voluntary administrator or deed administrator (collectively referred to as an external administrator) to consider passing a proposal without a meeting.

This information sheet is to assist you with understanding what a proposal without a meeting is and what your rights as a creditor are.

### What is a proposal without a meeting?

Meetings of creditors were previously the only way that external administrators could obtain the views of the body of creditors. However, meetings can be very expensive to hold.

A proposal without a meeting is a cost effective way for the external administrator to obtain the consent of creditors to a particular course of action.

### What types of proposals can be put to creditors?

The external administrator is able to put a range of proposals to creditors by giving notice in writing to the creditors. There is a restriction under the law that each notice can only contain a single proposal. However, the external administrator can send more than one notice at any single time.

### What information must the notice contain?

The notice must:

- include a statement of the reasons for the proposal and the likely impact it will have on creditors if it is passed
- invite the creditor to either:
  - vote yes or no to the proposal, or
  - object to the proposal being resolved without a meeting, and
- specify a period of at least 15 business days for replies to be received by the external administrator.

If you wish to vote or object, you will also need to lodge a Proof of Debt (POD) to substantiate your claim in the external administration. The external administrator will provide you with a POD to complete. You should ensure that you also provide documentation to support your claim.

If you have already lodged a POD in this external administration, you do not need to lodge another one.

The external administrator must also provide you with enough information for you to be able to make an informed decision on how to cast your vote on the proposal. With some types of proposals, the law or ARITA's Code of Professional Practice sets requirements for the information that you must be provided.

For example, if the external administrator is asking you to approve remuneration, you will be provided with a Remuneration Approval Report, which will provide you with detailed information about how the external administrator's remuneration for undertaking the external administration has been calculated.

### What are your options if you are asked to vote on a proposal without a meeting?

You can choose to vote yes, no or object to the proposal being resolved without a meeting.

### How is a resolution passed?

A resolution will be passed if more than 50% in number and 50% in value (of those creditors who did vote) voted in favour of the proposal, but only so long as not more than 25% in value objected to the proposal being resolved without a meeting.

### What happens if the proposal doesn't pass?

If the proposal doesn't pass and an objection is not received, the external administrator can choose to amend the proposal and ask creditors to consider it again or the external administrator can choose to hold a meeting of creditors to consider the proposal.

The external administrator may also be able to go to Court to seek approval.

### What happens if I object to the proposal being resolved without a meeting?

If more than 25% in value of creditors responding to the proposal object to the proposal being resolved without a meeting, the proposal will not pass even if the required majority vote yes. The external administrator will also be unable to put the proposal to creditors again without a meeting.

You should be aware that if you choose to object, there will be additional costs associated with convening a meeting of creditors or the external administrator seeking the approval of the Court. This cost will normally be paid from the available assets in the external administration.

This is an important power and you should ensure that it is used appropriately.

### Where can I get more information?

The Australian Restructuring Insolvency and Turnaround Association (ARITA) provides information to assist creditors with understanding external administrations and insolvency.

This information is available from ARITA's website at [artia.com.au/creditors](http://artia.com.au/creditors).

ASIC also provides information sheets on a range of insolvency topics. These information sheets can be accessed on ASIC's website at [asic.gov.au](http://asic.gov.au) (search for "insolvency information sheets").

## Liquidators Remuneration Approval Report

**Marth Holdings Pty Ltd (In Liquidation) ATF M & L Family Trust**

**A.C.N 603 680 520 (“the Company”)**

This remuneration report provides you with the information you need to be able to make an informed decision regarding the approval of my remuneration for undertaking the liquidation of the Company.

This report has the following information included:

### Contents

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### What do you need to do next?

You should read this report and the other documentation that I have sent you.

To minimise the costs in this liquidation, I have elected to seek the approval of creditors for my remuneration and internal disbursements without a meeting. Information about the proposals without a meeting process is included at part 8 of this report.

You can cast your vote by using the included voting form. This form needs to be returned to my office by post, scanned and emailed or faxed. We need to receive your forms **by 31 October 2022** for your vote to count. If you choose to use post, please allow enough time for your letter to be delivered.

If you have any questions or need any assistance with understanding the materials, I have sent to you, please contact Tom Farquhar of my office on (02) 8020 5861 or via email at [tfarquhar@hogansprowles.com.au](mailto:tfarquhar@hogansprowles.com.au).



## Part 1: Declaration

I, Michael Hogan of HoganSprowles, have undertaken a proper assessment of this remuneration claim for my appointment as liquidator of the Company in accordance with the law and applicable professional standards. I am satisfied that the remuneration claimed is in respect of necessary work, properly performed, or to be properly performed, in the conduct of the liquidation.

I have reviewed the work in progress report for the liquidation to ensure that remuneration is only being claimed for necessary and proper work performed.

## Part 2: Executive Summary

The total remuneration for this appointment is estimated to be \$25,000 exclusive of GST. Subject to the outcome of my investigations and recoveries, I may be required to seek further approval of my remuneration at a later date.

Remuneration currently claimed is summarised below:

Period	Report Reference	Amount (ex GST)
<b>Current Remuneration claim:</b>		
Liquidation		
Resolution [1]: Period: 4 October 2022 to completion	Part 3	\$25,000
<b>Total – Remuneration claimed</b>		<b>\$25,000</b>
* Approval for the future remuneration sought is based on an estimate of the work necessary to the completion of the liquidation. Should additional work be necessary beyond what is contemplated, further approval may be sought from creditors.		

Disbursements that require creditor approval currently claimed are summarised below:

Period	Report Reference	Amount (ex GST)
<b>Current disbursements claim:</b>		
Liquidation		
Resolution [2]: Period: 4 October 2022 to completion	Part 4	\$1,000
<b>Total – disbursements claimed</b>		<b>\$1,000</b>
* Approval for the future internal disbursements sought is based on an estimate of the internal disbursements necessary to the completion of the liquidation. Should additional disbursements be necessary beyond what is contemplated, further approval may be sought from creditors.		

Please refer to report section references detailed in the above table for full details of the remuneration and disbursements approval sought.

## Part 3. Remuneration

### 3.1 Remuneration claim resolutions

I will be seeking approval of the following resolution to approve my remuneration. Details to support this resolution is included in section 3.2 and in the attached Schedule.

#### Resolution [1]: from 4 October 2022 to completion

“That the future remuneration of the Liquidators from 4 October 2022 to the completion of the liquidation is determined at a sum equal to the cost of time spent by the Liquidator, their partners and staff, calculated at the hourly rates as detailed in the Liquidator’s Remuneration Report dated 17 October 2022 such sum to be capped at the amount of \$25,000 exclusive of GST, and that the Liquidators may draw the remuneration on a monthly basis or as required”.

### 3.2 Details of Remuneration

#### 3.2.1 Details of Future Remuneration

The below table set out the expected costs for the major task likely to be performed by the Liquidator and their staff for the period between 4 October 2022 to the conclusion of the liquidation. More detailed descriptions of the tasks likely to be performed within each task area, matching the amounts below, are contained in Schedule A of this report.

**Marth Holdings Pty Ltd (In Liquidation) ATF M & L Family Trust**  
**A.C.N. 603 680 520 (“the Company”)**  
 ESTIMATED HOURS TO BE INCURRED FROM 4 OCTOBER 2022 TO COMPLETION  
 CALCULATION OF REMUNERATION

Employee	Position	\$ /hour	Total actual hours	Total (\$)	Task Area							
					Assets hrs	\$	Creditors hrs	\$	Investigation hrs	\$	Administration hrs	\$
Michael Hogan	Partner	595.00	10.50	6,247.50	1.00	595.00	2.00	1,190.00	7.00	4,165.00	0.50	297.50
Angelo Cadiz	Manager	450.00	24.50	11,025.00	2.00	900.00	4.00	1,800.00	18.00	8,100.00	0.50	225.00
Thomas Farquhar	Analyst	240.00	25.00	6,000.00	3.00	720.00	8.00	1,920.00	12.00	2,880.00	2.00	480.00
Jackson Young	Undergraduate	190.00	10.00	1,900.00	2.00	380.00	2.00	380.00	5.00	950.00	1.00	190.00
Dominique Bui	Administrative Assistant	120.00	5.00	600.00	0.00	0.00	1.00	120.00	0.00	0.00	4.00	480.00
<b>Total</b>			<b>70.00</b>	<b>25,292.50</b>	<b>8.00</b>	<b>2,595.00</b>	<b>17.00</b>	<b>5,410.00</b>	<b>42.00</b>	<b>16,095.00</b>	<b>3.00</b>	<b>1,192.50</b>
But Say				25,000.00								
GST				2,500.00								
<b>TOTAL (Including GST)</b>				<b>27,500.00</b>								
Average hourly rate (Excluding GST)				361.32								

### 3.3 Total remuneration reconciliation

At this point in time, I estimate that the total remuneration for this liquidation will be \$25,000 (exclusive of GST). This is subject to the following variables which may have a significant effect on this estimate and that I am as yet unable to determine:

- The time required to obtain the Company books and records from the director and third parties;
- Investigations required into the business affairs of the Company and identify any assets or recoveries available to the liquidator; and
- Recovery of assets.

- Any matters identified that are required to be reported to statutory authorities, such as ASIC.

Should the costs of the liquidation exceed my remuneration approval, I will then ask creditors to approve my remuneration retrospectively. Creditors will have an opportunity to ask any questions they may have in respect of the cost of the liquidation and will be provided with a report on time spent and tasks undertaken, along with a general report on the progress of the liquidation.

### 3.4 Likely impact on dividends

The dividend to any creditor will ultimately be impacted by the realisations achieved by the liquidator and the value of creditor claims admitted to participate in the dividend and the fees for the work performed to achieve realisations.

## Part 4: Disbursements

Disbursements are divided into three types:

- **External professional services** - these are recovered at cost. An example of an externally provided professional service disbursement is legal fees.
- **External non-professional costs** - these are recovered at cost. Examples of externally provided non-professional costs are travel, accommodation and search fees.
- **Internal non-professional costs** - such as photocopying, printing and postage. These disbursements, if charged to the Liquidation, would generally be charged at cost; though some expenses such as telephone calls, photocopying and printing may be charged at a rate which recoups both variable and fixed costs. The recovery of these costs must be on a reasonable commercial basis. Details of the basis of recovery of each of these costs is discussed below.

I am not required to seek creditor approval for costs paid to third parties or for disbursements where I am recovering a cost incurred on behalf of the liquidation, but I must account to creditors. I must be satisfied that these disbursements are appropriate, justified and reasonable. Details of these disbursements are included in the attached Receipts and Payments.

I am required to obtain creditor's consent for the payment of a disbursement where I, or a related entity of myself, may directly or indirectly obtain a profit. In these circumstances, creditors will be asked to approve my disbursements prior to these disbursements being paid from the liquidation.

Details of these disbursements are provided below.

I have undertaken a proper assessment of disbursements claimed for the Company, in accordance with the law and applicable professional standards. I am satisfied that the disbursements claimed are necessary and proper.

There have been no disbursements paid to date in the liquidation.

### 4.1 Future basis of internal disbursements

Future disbursements provided by our firm will be charged to the administration on the following basis:

Disbursements	Rate (Excl GST)
External professional services	At cost
External non-professional services	At cost
Firm non-professional costs	
Phone calls	At cost
Search fees	At cost
Courier	At cost
Printing, Faxes & Photocopies	\$0.20 per page
Postage	At cost
Stationary and other incidental disbursements	At cost
Travel - Staff by own vehicle	\$0.72 per km
Travel - other	At cost

Rates applicable for financial year ending 30 June 2023.

## Part 5: Summary of Receipts and Payments

There have been no receipts and payments in the liquidation to date.

## Part 6: Queries

If you have any queries in relation to the information in this report, please contact Tom Farquhar on (02) 8020 5861 or via email at [tfarquhar@hogansprowles.com.au](mailto:tfarquhar@hogansprowles.com.au).

You can also access information which may assist you on the following websites:

- ARITA at [www.arita.com.au/creditors](http://www.arita.com.au/creditors)
- ASIC at [www.asic.gov.au](http://www.asic.gov.au) (search for “insolvency information sheets”).

Supporting documentation for my remuneration claim may be viewed if requested, provided sufficient notice is given.

## Part 7: Approval of remuneration and internal disbursements

At **Annexure F to J**, I have enclosed the following for your completion by **31 October 2022**:

- Voting slip for the liquidator’s future remuneration;
- Voting slip for the liquidator’s disbursements;
- Proof of debt form

## Schedule A – Resolution 1 - Table of major tasks for remuneration

The below table provides a description of the work which has been or will be undertaken in each major task area during the course of the liquidation.

Task Area	General Description	Includes
<b>Assets</b> <b>8.0 hours</b> <b>\$2,595.00</b>	Plant & Equipment	Identifying assets Collection of plant & equipment
	Sale of Business	Reviewing Sale of Business Liaising with owners/lessors/agent
	Other Assets	Tasks associated with realising other assets
<b>Creditors</b> <b>17.0 hours</b> <b>\$5,410.00</b>	Creditor Enquiries, Requests & Directions	Receive and respond to creditor enquiries Maintaining creditor request log Review and prepare correspondence to creditors and their representatives Respond to Grow finance
	Creditor reports	Preparation of initial report to creditors Preparation statutory report to creditors Prepared estimated position and return to creditors
	Dealing with proofs of debt	Receipting and filing POD's when not related to a dividend Corresponding with OSR and ATO regarding POD when not related to a dividend
	Proposals to Creditors	Preparing proposal notices and voting forms Forward notice of proposal to all known creditors Reviewing votes and determining outcome of proposal Preparation and lodgement of proposal outcome with ASIC
<b>Investigation</b> <b>42.0 hours</b> <b>\$16,095.00</b>	Conducting investigations	Collection of company's books and records Reviewing company's books and records Review and preparation of company nature and history Extracting financial reports from accounting system Conducting and summarising statutory searches Preparation of comparative financial statements Preparation of deficiency statement Review of specific transactions and liaising with directors regarding certain transactions Liaising with directors regarding certain transactions Preparation of investigation file

Task Area	General Description	Includes
		Consider and review related party loans and transactions. Preparation and lodgement of supplementary report if required
	ASIC Reporting	Preparing statutory investigation reports Preparing affidavits seeking non-lodgement assistance Liaising with ASIC
Administration 3.0 hours \$1,192.50	Correspondence	With various stakeholders Liaise with director, solicitor and/or accountant to discuss financial position
	Document maintenance/file review/checklist	First month, then six monthly administration reviews Filing of documents File reviews Updating checklist
	Insurance	Identification of potential issues requiring attention of insurance specialists Correspondence with insurer regarding initial and ongoing insurance requirements Reviewing insurance policies Correspondence with previous brokers
	Bank account administration	Preparing correspondence opening and closing accounts Requesting bank statements Bank account reconciliations Correspondence with bank regarding specific transfers
	ASIC Forms and lodgements	Preparing and lodging ASIC forms Correspondence with ASIC regarding statutory forms Preparing form 525 regarding disclaimer
	ATO and other statutory reporting	Notification of appointment Correspondence with ATO regarding lodgements and registration Notifying ATO of finalisation
	Planning / Review	Discussions regarding status of administration
	Books and records / storage	Dealing with records in storage Recall records for investigations and collation of documents



Schedule of rates as @ 1 July 2022

## Private &amp; Confidential

Title	Description	Hourly rate (Excl. GST) (\$)
Partner	Registered liquidator, Chartered Accountant, degree qualified with more than fifteen years of extensive experience in insolvency, restructuring and business advisory matters. experience. Leads engagements with full accountability for strategy and execution.	595
Director	Generally Chartered Accountant and degree qualified with more than ten years of experience. Extensive experience in managing large, complex engagements at a senior level. Autonomously leads complex insolvency appointments reporting to Partner.	550
Senior Manager	Generally Chartered Accountant and degree qualified with more than seven years of experience. Significant experience across all types of engagements. Self-sufficiently conducts small to medium insolvency appointments.	500
Manager	Generally Chartered Accountant and degree qualified with more than five years of experience. Experience in complex matters, day to day conduct of small to medium engagements. Assists senior staff on complex matters.	450
Supervisor	Generally Chartered Accountant and degree qualified with more than three years of experience. Assists senior staff in planning and conduct of small to large engagements. Supervise a small team and control small engagements.	420
Senior Analyst 1	Generally degree qualified and undertaking Chartered Accountant's qualification. Controls certain tasks on small engagements and assists staff with completing tasks on medium to large engagements.	370
Senior Analyst 2	Experienced graduate controlling certain tasks on small engagements. Assists senior staff in completing tasks on small to large engagements.	360
Analyst 1	Experienced graduate. Required to assists senior staff in completing tasks on small to large engagements.	310
Analyst 2	Generally a university graduate with appropriate qualifications. Assists with day to day tasks under the supervision of senior staff.	240
Graduate	Generally degree qualified and undertaking or about to undertake Chartered Accountant's qualification with less than one year of experience. Assists with day to day tasks under the supervision of senior staff.	215
Undergraduate	Undertaking relevant degree. Assists with tasks within workstreams and appointments under supervision.	190
Senior Bookkeeper	Experienced bookkeeper with more than 18 months experience. Assist senior staff with accounting functions of engagement.	190
Bookkeeper	Assist senior staff with accounting functions of engagement.	170
PA	Appropriate skills and experience to support professional staff in an administrative capacity.	150
Administration	Appropriate skills and experience to support professional staff in an administrative capacity.	120