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*The*  
**London  
Gazette**

**THE LONDON GAZETTE &  
INSOLVENCY INFORMATION**

**Online Survey Of  
Insolvency Professionals  
Undertaken For TSO**

**Summary Analysis Prepared For Survey Participants  
April 2013**

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## INTRODUCTION

*The London Gazette* was first published as *The Oxford Gazette* in November 1665. It is Great Britain's oldest continuously-published newspaper and it has a long history of publishing insolvency related information.

This survey was commissioned in 2012 by TSO<sup>1</sup>, publishers of *The Gazette* series<sup>2</sup>, to investigate practitioner use of insolvency information in their publications.

The following analysis derives from an invitation e-mailed to approximately 2,950 named contacts - predominantly members of the Association of Business Recovery Professionals (R3)<sup>3</sup> - to participate in an online survey during February-March 2012. The sample base for the analysis is the 169 respondents who completed the survey (5.7% of the target audience). The comments supplied by respondents are reproduced verbatim apart from minor typographical corrections.

A further analysis is in hand, evaluating the extent to which different groups of participants have responded to the survey questions. Students and newcomers to the field may find the following web sites of interest:

- **Companies House - Liquidation and Insolvency FAQs**  
<http://www.companieshouse.gov.uk/infoAndGuide/faq/liquidationInsolve.shtml>
- **The Insolvency Service (including 'Dear Insolvency Practitioner')**  
<http://www.bis.gov.uk/insolvency>

## ACKNOWLEDGMENTS

The authors wish to register their gratitude to TSO, as the project sponsors, and to the survey participants.

## LIABILITY DISCLAIMER

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<sup>1</sup> <http://www.tso.co.uk/>

<sup>2</sup> <http://www.london-gazette.co.uk/>, <http://www.edinburgh-gazette.co.uk/>, <http://www.belfast-gazette.co.uk/>

<sup>3</sup> <http://www.r3.org.uk/>

## HIGHLIGHTS

- **Respondent profile** - The survey respondents were predominantly **insolvency practitioners** (57%), and but also included **solicitors** (17%) and **support staff for insolvency practitioners** (16%). A substantial majority were located in England (86%).
- **Usage of regional editions of *The Gazette*** - The London edition recorded the widest readership (93% of those answering the corresponding question), followed by the Edinburgh (12%) and Belfast (6%) editions.
- **Print vs online usage** - Respondents marginally favoured **online usage only** (46% of those answering the question) over **joint paper and online versions** (42%).
- **Main information sought** - The commonest requirement was for **winding-up petitions** (84% of those answering the question), followed by **administration orders** (71%) and **bankruptcy notifications** (68%).
- **Other information sought** - Other requirements included **creditors' voluntary liquidations** (CVL) and **members' voluntary liquidations** (MVL).
- **Main reasons for advertising in the Gazettes - Administration orders** represented the greatest demand (64% of those answering the question), followed by **bankruptcy notifications** (58%) and **winding-up petitions** (58%).
- **Other reasons for advertising in the Gazettes** - Other reasons included **creditors' voluntary liquidations** and **members' voluntary liquidations**.
- **Key sources of insolvency data** - The most widely-accessed source was the **Companies House web site** (37% of respondents, accessed daily or more frequently), followed by **The Gazettes** (30%, 1 to 4 times a month), and the **Insolvency News online service** (24%, 1 to 4 times a month).
- **Other key sources of insolvency data** - These included **Creditsafe**, **Dear Insolvency Practitioner** (Insolvency Service), **Geoff Swire**, **Individual Insolvency Register** (Insolvency Service), and, **R3** (Association of Business Recovery Professionals).
- **Quality of insolvency data published in the Gazettes** - nearly two-thirds of respondents (64% of those answering the question) considered that the quality was either 'excellent' or 'very good'.

## HIGHLIGHTS continued

- **Suggested improvements in the quality of insolvency data of the Gazettes** - A quarter of respondents offered suggestions for improvements (25% of those answering the corresponding question). These included: **refinements to the online search process**, the availability of **output in .CSV or Microsoft Excel formats**, and, **compatibility with proprietary insolvency practitioner case management software**.
- **Respondent expenditure on insolvency publications/services** - Almost a half of the respondents who provided budgetary data indicated that their local office expenditure was less than £1,000 annually (31% of respondents).
- **Use of the Gazettes for practice development** - Only 9% of the respondents reported using the Gazettes for business development purposes. However, a separate analysis indicates that the **larger practices were twice as likely as the average to use the Gazettes for this purpose** (18% of respondents with a fee income in excess of £25m p.a.).

Examples included:

- "Identifying winding-up petitions"
- "Monitoring insolvency activity in certain regions and where applicable establishing whether the accountants/lawyers are known to the firm"
- "To analyse number of MVLs [Members' Voluntary Liquidations]"
- "To identify appointing parties (e.g. administrations) and ascertain whether our relationship with them needs further development"

- **Use of the Gazettes for competitive tracking** - 14% of the respondents reported using the Gazettes for competitive tracking. **Larger practices were much more likely than the overall sample to use the Gazettes for this purpose** (33% of respondents with a fee income in excess of £25m p.a.).

Examples included:

- "Analysis of appointments/appointers"
- "Awareness as to what other firms in Belfast are obtaining appointments"
- "Collating numbers of appointments of other firms"
- "Monitoring Trust Deed numbers & Liquidation appointments"
- "Review of MVL appointments"
- "To check on block transfers of appointments"
- "To identify firms being appointed and to the business sectors"

- **Suggestions for other information/notices which could usefully be included in the Gazettes to help practices** - 14% of the respondents offered a range of suggestions, and the most commonly cited related to the **Law of Property Act Receivership**.

## HIGHLIGHTS continued

Additional suggestions for other information/notices included:

- “A searchable database of CCJ’s” [County Court Judgments]
- “A searchable list of registered deaths as some of our bankruptcy estates realise pension policies”
- “Better information on the nature of the insolvent company’s business” (Articles of Association are often general, out of date, or misleading).
- “Consistency with trading addresses on all adverts”
- “CVA/IVA if legislation were changed” [Company Voluntary Arrangements, Individual Voluntary Arrangements]
- “Fixed charge appointments”
- “Geographic analysis of insolvency appointments and analysis by sector”
- “LPA Receiverships appointment detail would be useful in so far as it relates to corporate borrowers”
- “Proceeds of Crime Act receivership”

- **Service standards of the Gazettes** - Almost two-thirds of the respondents answering the question (65%) considered the service standards to be either ‘excellent’ or ‘very good’.

## Respondent profile

- **Membership of recognized professional bodies** - The **Insolvency Practitioners Association** was the most commonly cited body by respondents (IPA, 43%), followed by the **Institute of Chartered Accountants in England & Wales** (ICAEW, 26%), and **The Law Society** (18%).
- **Length of experience in the insolvency industry** - Over half of the respondents (55%) reported working in the sector for more than 20 years.
- **Size of practice** - **Approximately a third of respondents (35%) worked in a ‘single-branch’ practice based in the UK.** However, a similar proportion (33%) worked for practices having **multiple offices located in the UK only**, and 30% worked for multiple-office practices in the UK and/or internationally.
- **Local branch staff size** - 61% of the local branches in which respondents worked had fewer than 25 staff.
- **Practice fee income** - Just over a half (53%) of those respondents who supplied data, reported working for practices with an annual income of less than £5m (for all offices).
- **Age of respondents** - Just over a half (54%) of those respondents who supplied data were 46 years of age or older.
- **Gender of respondents** - Male respondents outnumbered female respondents by approximately two to one (67% to 33% of those supplying data).

## ANALYSIS OF SURVEY RESPONSES

N.B. Some questions did not receive a fully completed set of responses (169).

### 1. What is your primary role ?:

Answer	Response	%
Insolvency Practitioner	97	57%
Solicitor	29	17%
Administrative support to Insolvency Practitioner	27	16%
Other - Please state:	16	9%
Administrative support to Solicitor	0	0%
Total	169	100%

### 2. Your location - Where is your office/usual place of work physically located ?:

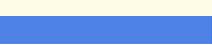
Answer	Response	%
UK - England	146	86%
UK - Scotland	8	5%
UK - Northern Ireland	7	4%
Outside UK	5	3%
UK - Wales	3	2%
Total	169	100%

**3. Regional version - Please indicate which Gazette editions you or your team regularly use (select all which apply):**

Answer		Response	%
The London Gazette		152	93%
The Edinburgh Gazette		20	12%
The Belfast Gazette		9	6%

Statistic	Value
Total Responses	163

**4. Format - Please indicate which versions of The Gazette you or your team use:**

Answer		Response	%
Online version only		76	46%
Both online and paper copy versions		69	42%
Paper copy version only		19	12%
Total		164	100%

**5. Information sought - Please indicate which of the following reasons you or your team use The Gazette in seeking information (select all which apply):**

Answer	Response	%
Winding-up petitions	135	84%
Administration orders	113	71%
Bankruptcy	108	68%
Company Voluntary Arrangements	70	44%
Administrative receivership	60	38%
Individual Voluntary Arrangements	51	32%
Other (please specify - box will open next)	44	28%

Statistic	Value
Total Responses	160

## 6. Other uses for seeking information in The Gazette:

### Text Response

All other corporate insolvency data

Applications for authorisation of Insolvency Practitioners Notices to comply with Section 216/7 of the Insolvency Act 1986

Appointment of liquidators

Checking on recent liquidations

Checking statutory entries

Confirming appearance of notices submitted by us as IPs e.g. re our own cases - creditors voluntary liquidations, bankruptcies etc

Copies of notices on our appointments

Creditors' Voluntary Liquidation Members' Voluntary Liquidation

Creditors and Members Voluntary Liquidations

Creditors Voluntary Liquidations

Creditors Voluntary Liquidations

Creditors Voluntary Liquidations and Members Voluntary Liquidations

CVL's S98 notices/ appointment of liquidator notices dividends declarations

CVL Meetings and appointments

CVLs

Deceased persons insolvent estates order

Dissolution of companies CVL notices

Dissolutions and restorations

Identify if company is in formal insolvency and who is dealing with it

Just to check our adverts have been published

Liquidation Meetings / Distributions

Liquidation notices

Liquidations

Liquidations

Liquidations both creditors and members

Members' Voluntary Liquidations - notices of appointment, notices to creditors and resolutions for liquidation.

Members and Creditors Voluntary Liquidations

MVL appointments for statutory compliance

Notices of meetings of creditors pursuant to section 98 of the Insolvency Act 1986

Notices of meetings of members and creditors of companies in creditors' voluntary liquidation Notices of meetings of members of companies in members' voluntary liquidation Notices to creditors to claim

S98 creditors meetings

To obtain copy evidence of insertion of adverts for insolvency cases
Trust Deed adverts
Trust Deed Notices
Winding Up Orders,
Winding up resolutions and voluntary liquidator appointments

Statistic	Value
Total Responses	35

**7. Advertising - Please indicate which of the following reasons you or your team use The Gazette for advertising (select all which apply):**

Answer	Response	%
Administration Orders	105	64%
Bankruptcy	95	58%
Winding-up Petitions	95	58%
Other (please specify)	66	40%
Company Voluntary Arrangements	60	37%
Administrative Receivership	49	30%
Individual Voluntary Arrangements	39	24%

Statistic	Value
Total Responses	163

## 8. Other reasons for advertising in The Gazette:

### Text Response

Advertising CVL and closing CVL

Appointment as liquidators Notices of intention to declare dividends

Appointment of liquidator Winding-up resolutions Notices to creditors

Compulsory Winding up adverts

Creditor' Voluntary Liquidations

Creditors' Voluntary Liquidation - liquidators appointment

Creditors' Voluntary Liquidation Members' Voluntary Liquidation

Creditors Voluntary Liquidation

Creditors Voluntary Liquidation meetings and appointments

Creditors Voluntary Liquidations

Creditors Voluntary liquidations

Creditors Voluntary Liquidations and Members Voluntary Liquidations

Creditors voluntary liquidations and members voluntary liquidations

Creditors voluntary liquidations Partnership notification matters

CVL and MVL Appointment

CVL appointments and meetings, MVL appointments

CVL meetings

CVLs

CVLs and MVLs

Deceased persons insolvent estates order

Don't advertise

For advertising the terms of block transfer orders when insolvency appointments are transferred to replacement insolvency practitioners, for example following the resignation and departure from the firm of the "current" office holder.

For checking the voluntary liquidation adverts have been inserted

Liquidation appointments

Liquidation appointments

Liquidation Meetings / Distributions

Liquidation notices

Liquidations

Liquidations

Liquidations

Liquidations

Liquidations

Liquidations

Liquidations
Liquidations - MVLs/CVLs and CWUs
Members' Voluntary Liquidations
Members' voluntary liquidations and creditors' voluntary liquidations
Members and Creditors Voluntary Liquidations
Members Voluntary and Creditors Voluntary Liquidations
MVL appointment of liquidator, notice to creditors to submit claims, notice of final meeting of members
Notices of intended distribution of dividends
Notices of meetings of creditors pursuant to section 98 of the Insolvency Act 1986
Notices of meetings of members and creditors of companies in creditors' voluntary liquidation
Notices of meetings of members of companies in members' voluntary liquidation
Notices to creditors to claim
notices under IR4.228 (directors acting in breach of section 216)
Pre and post liquidation advertising of creditors voluntary liquidations
s98 creditors meetings, dividends
S216 Insolvency Act/Rule 4.228 Insolvency Rules procedures
Statutory requirements e.g. notice of intention to declare a dividend, notice of final meeting of creditors etc
Statutory advertising for CVL and MVL appointments
Statutory advertising for Voluntary Liquidations
Statutory reasons - refer to Insolvency Act and Rules 1986
Trust Deed notices
Trust Deeds, Liquidations
Voluntary liquidation
Voluntary Liquidations
Voluntary Liquidations
Voluntary liquidations

Statistic	Value
Total Responses	56

**9. Insolvency data sources - What key sources do you or your team currently use to obtain insolvency data, and how frequently are they accessed ?:**

Question	Daily or more frequently	2 to 6 times a week	1 to 4 times a month	Once a month or less frequently	Never/Not applicable	Total Responses
The Gazette (London, Edinburgh or Belfast editions)	14%	22%	31%	27%	6%	164
Official data through Companies House website	40%	30%	18%	9%	3%	158
Online service - Insolvency News	9%	27%	28%	18%	18%	144
Online service - Jordans Insolvency Newsletter	3%	1%	5%	11%	81%	118
Online service - Insolvency Intelligence	4%	3%	7%	14%	71%	121
Other key source(please note below)	17%	10%	7%	6%	60%	100

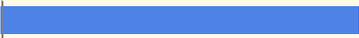
## 10. Other Insolvency data key source (Please specify):

Text Response	
AIB's Register of Insolvencies	
BIS website	
Centrax Index Phone Line at Companies Court	
Client updates eg on sectors	
Commercial Analysis service	
Companies own sources	
Creditsafe	
Creditsafe	
Credit Safe, Experian	
Dear IP, Technical Bulletins	
Dear IP letters Solicitors circulars	
Eiir	
General news though a google search	
Geoff Swire	
ICC	
Individual Insolvency Register	
Individual Insolvency Register (Insolvency Service online)	
Insolvency News Insolvency Linked in group R3 communications Others (e.g. solicitors)	
Insolvency services website	
Insolvency statistics provided by Geoff Swire.	
Internet general searches for news articles, etc eg Google	
n/a	
On line search providers for statutory accounts, annual returns, charge registers and other background company information.	
PI online	
R3	
R3 / ILA	
Red Flag Alert	
RSM Tenon Tracker	
Stubbs Gazette	
Tracker, Corpfin	
Various databases including public registers i.e. electoral role and HMLR	
Statistic	Value
Total Responses	31

**11. Quality of insolvency data - How would you rate the quality of the insolvency data of The Gazette ?:**

Answer		Response	%
Excellent		26	16%
Very good		78	48%
Satisfactory		56	34%
Poor		3	2%
Very poor		1	1%
Total		164	100%

**12. Improvements to the quality of Gazette insolvency data - Do you feel that The Gazette's presentation, content, or any other aspect, of its insolvency data could be improved ?**

Answer		Response	%
No		112	75%
Yes (please specify):		38	25%
Total		150	100%

Suggestions listed overleaf

Yes (please specify):

A better user interface and search engine, it sometimes takes too long to locate the advertisement required

Allow it to be exportable in .csv or excel format. Happy to discuss field content of value to us.

Better clarity of information

Better organised into appropriate process

Categorised in to trade/activity. Downloadable.

Complete petitioning creditor and their solicitors details to be entered in every bankruptcy creditor's petition

Easier to locate information looking for

Easier access/better filters

Easier on-line searching / results

Further information would be useful, such as the appointing party in administrations, but it is acknowledged that the content of adverts placed is governed by legislation

Hard to search through the results

Have an index

Historic data to be available for longer in the online version

Improve presentation of results shown

Improve search function. Website is not really user friendly.

Inconsistency of filing under the correct headings in the online version

It is a little old fashioned and hard to follow

It would be useful to have more sophisticated search options.

More easily searchable

More online friendly. No need for the paper copy. Easier to advertise and to search.

Not user-friendly presentation. Old fashioned

Please provide online standard adverts for all insolvency types as well as a general blank notice that can be tailored - alternatively, if it could be merged into our IPS software package with some form of statutory notice gateway that would simply be marvellous

Search facilities could be improved, sometimes takes a few moments to find the data I am looking for

Search facility can be cumbersome

Search facility could do with improving particularly with refining searches and display of search results

Search facility is not particularly effective

Search feature could be improved

Searching can be difficult - more refined search options would help to narrow range of results

Some of the search functions are "clunky" - too many error messages!

Standard wording for adverts

Stop producing in such an old fashioned way/script

The online search could be made a little easier.

The online version would be better if it was searchable by name.

The publication comprises of statutory advertisements, its presentation reflects that

Timing and ability to search

We just use it to ensure that our statutory responsibilities are met. Not for any other reason

When doing a search it's not clear to me whether the result will be specific to the case or just one of those long lists

**13. Expenditure on insolvency publications/services -  
 What is your/your team's annual budget for subscriptions  
 to insolvency publications/services ?  
 (EXCLUDING practice offices elsewhere):**

Answer	Response	%
Less than £1,000 p.a. (inc. VAT)	53	31%
£1,000 to £2,499 p.a.	29	17%
£2,500 to £4,999 p.a.	14	8%
£5,000 to £9,999 p.a.	7	4%
£10,000 or above p.a.	11	7%
Don't know/Not applicable	55	33%
<b>Total</b>	<b>169</b>	<b>100%</b>

## 14. Practice development - Does your practice use The Gazette for business development purposes ?

Answer	Response	%
No	153	91%
Yes - please describe briefly (box will open next):	16	9%
Total	169	100%

## 15. Brief description of your practice's use of The Gazette for business development purposes:

### Text Response

Finding out which practitioners are working on which cases

Identifying which insolvency practitioners are being appointed on which jobs, what proportion of market share they hold as individuals and companies. We split the data into regions and monitor which jobs we are instructed on by the insolvency practitioners.

Identifying bankruptcy cases

Identifying winding up petitions

Insolvencies within our locality/type of business/identify their professional advisors

Marketing team use it for business intelligence reasons

Monitoring insolvency activity in certain regions and where applicable establishing whether the accountants/lawyers are known to the firm.

Monitoring wins of other firms

Prospecting for bankruptcy cases

Review potential clients to see whether any petition has already been presented

To analyse number of MVLs, competitor activity etc.

To identify appointing parties (e.g. administrations) and ascertain whether our relationship with them needs further development.

Understand who is winning appointments in our locality. Knowledge who is busy in general

Uses to contact accounting firms whose clients face insolvency.

Statistic	Value
Total Responses	14

**16. Competitive tracking - Does your practice use The Gazette for competitive tracking purposes ?**

Answer		Response	%
No		145	86%
Yes - please describe briefly (box will open next):		24	14%
Total		169	100%

## 17. Brief description of your practice's use of The Gazette for competitive tracking purposes:

Text Response	
Activity in local market place	
Analysis of appointments/appointers	
Awareness as to what other firms in Belfast are obtaining appointments	
Collating numbers of appointments of other firms	
Competitor tracking of recent appointments	
Following up on companies that were being monitored for clients	
identify work winners	
Keeping tabs on competitors appointments	
Local work winners	
Monitoring appointments	
Monitoring Trust Deed numbers & Liquidation appointments	
Monitoring wins of other firms	
Number of cases where competitors are appointed	
Numbers of appointments by practitioner	
Review of MVL appointments	
See whom is appointing and who is getting work	
To check on block transfers of appointments To monitor competitor activity	
To identify firms being appointed and to the business sectors.	
To identify who is obtaining appointments	
To see how many other local IP's have notices	
To track number of MVL appointments, analyse where clients have used other firms to do their MVLs.	
Tracking appointments	
Tracking bankruptcy cases	
Tracks the number of insolvency jobs other local IP's receive.	
Statistic	Value
Total Responses	24

**18. What other information/notices could usefully be included in The Gazette which would help your practice ? (for example, Law of Property Act Receivership):**

Text Response

A searchable database of CCJ's. A searchable list of registered deaths as some of our bankruptcy estates realise pension policies.

Better information on the nature of the insolvent company's business. I suspect that current information is taken from the articles of association, which are often general, out of date or misleading.

Consistency with trading addresses on all adverts

CVA/IVA if legislation were changed !!

Don't know

Fixed charge appointments

Geographic analysis of insolvency appointments and analysis by sector

Happy with present service

Law of Property Act

Law of Property Act appointments, especially where the property is not in the name of a registered company

Law of Property Act Receivership, Proceeds of Crime Act receivership

Law of Property Act Receiverships

Law of Property Act Receiverships would be useful

LPA/Fixed Charge Receiverships and Voluntary Arrangement information

LPA appointments would be very useful.

LPA appointments

LPA Receivers are not required to hold an insolvency licence to take appointments and have view statutory requirements (these are cited as benefits of the process). I see no benefit in changing legislation to require LPA receivers to advertise their appointments so that their competitors can see how much work is won by certain people!

LPA Receiverships

LPA Receiverships appointment detail would be useful in so far as it relates to corporate borrowers

LPA Receiverships Tick box notices Automatic upload of adverts Place to input the data of all IPs so its standardised for the practice (names and office holders don't often change)

LPARs. Anything to do with insolvency not already published.

LPAs Identity of chargeholders

n/a

No idea. It is a publication one publishes things because the law says you have to.

None
None.
None come to mind
None obvious
None thank you
No suggestions
Nothing springs to mind as we never rely use it as a resource
Statistics and sector information - however would I be willing to pay for it?
This would be useful
Yes, LPA Appointments,
Yes, LPA receivership details would be useful. Also appointing parties e.g administrations and type of business, although it is acknowledged that content of Gazette advertising is governed by the insolvency legislation.

Statistic	Value
Total Responses	40

### 19. Service standards - How would you rate the service standards of The Gazette ?:

Answer	Response	%
Excellent	21	13%
Very good	86	52%
Satisfactory	55	33%
Poor	2	1%
Very poor	1	1%
Total	165	100%

**20. Recognised Professional Body - To which of the following do you belong ? (select all which apply):**

Answer	Response	%
Insolvency Practitioners Association - IPA	73	43%
Institute of Chartered Accountants in England and Wales - ICAEW	44	26%
Solicitors Regulation Authority - SRA (Law Society)	30	18%
Association of Certified Chartered Accountants - ACCA	27	16%
None of the above	16	9%
Institute of Chartered Accountants in Scotland - ICAS	8	5%
Insolvency Practitioner Unit of the Insolvency Service	6	4%
Institute of Chartered Accountants in Ireland - CARB (ICAI)	5	3%
Law Society of Scotland - LSS	1	1%

Statistic	Value
Total Responses	169

**21. Experience - For how long have you worked in the insolvency industry ?:**

Answer	Response	%
Less than 2 years	2	1%
2 to 5 years	8	5%
6 to 10 years	19	11%
11 to 20 years	47	28%
More than 20 years	93	55%
Total	169	100%

**22. Size of practice - Please indicate whether your team is essentially an independent small practice based at a single main location or has two or more offices/branches (please select the option which best describes your circumstances):**

Answer	Response	%
Small practice - UK only (single office/branch)	59	35%
Small practice - based outside UK (single office/branch)	2	1%
Multiple offices - UK only (2 or more offices/branches in total)	56	33%
Multiple offices - UK and/or beyond (2 or more offices/branches in total)	51	30%
Total	168	100%

**23. Staff size - How many staff, in terms of full-time equivalents, are based at your branch/office practice ? (EXCLUDING any other offices/branches):**

Answer		Response	%
1 to 4 Staff		31	18%
5 to 9		32	19%
10 to 24		39	23%
25 to 49		18	11%
50 to 99		21	13%
100 to 249		11	7%
250 to 499		5	3%
500 or more		11	7%
Total		168	100%

**24. Fee Income - What is the current annual turnover of your firm's practice ? (INCLUDING all other offices/branches):**

Answer		Response	%
Turnover less than £0.5 million p.a. (inc. VAT)		27	18%
£0.5m to £0.999m p.a.		17	11%
£1m to £2.499m p.a.		23	15%
£2.5m to £4.999m p.a.		13	9%
£5m to £9.999m p.a.		12	8%
£10m to £24.999m p.a.		21	14%
Over £25m p.a.		39	26%
Total		152	100%

## 25. What is your current age ?

Answer		Response	%
18-25 Years old		2	1%
26-35		27	17%
36-45		46	29%
46-55		59	37%
56-65		24	15%
Over 65		3	2%
Total		161	100%

## 26. What is your gender ?

Answer		Response	%
Male		112	67%
Female		54	33%
Total		166	100%