Jack Butler-Kettle

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Final Account Review

Findings and Range

Prepared for	Marlow Drylining Ltd, for the attention of S. Marlow, Managing Director
Project	Riverside Phase 2, London SE1. Subcontract sum £1,842,000
Contract	JCT SBCSub/D 2016 as amended, executed 21 August 2025
Our reference	26-009-R05
Date	27 August 2026
Status	Final

Worked example. The project, the parties and every figure are illustrative, shown so you can see the format and depth a real instruction receives.

Contents

1. Your instruction

The works reached practical completion on 31 July 2026. Your draft final account totals £2,051,600 against £1,876,300 certified to date, and you asked for the account tested, item by item, against the contract and your own records before it is submitted, with a realistic view of where it will land.

2. The account, summarised

	Your draft	After this review
Contract sum	£1,842,000	£1,842,000
Variations, instructed and priced (34 no.)	£96,480	£96,480
Variations, instructed but unpriced (6 no.)	£54,320	£41,220
Loss and expense (quantum, assumed entitlement)	£72,300	£72,300
Contra-charges accepted	(£13,500)	(£12,400)
Gross final account	**£2,051,600**	**£2,039,600**
Certified to date	£1,876,300	£1,876,300
Account to recover	**£175,300**	**£163,300**

The £12,000 that came out is not lost money. It is money the records will not carry at the drafted figure, and pressing it would cost credibility across the rest. The reasoning is item by item below.

3. Item by item: verdicts and the arguments worth having

Ref	Item	Verdict	Evidence	Sum
1	Measured works and the 34 priced variations	Stands	Signed remeasure; instructions and quotations on file	£1,938,480
2	V29 ceiling heights and 5 other unpriced variations	Repairable	Instructions on file; two quotations were never issued, so both are drafted with this review	£41,220 (was £54,320)
3	Loss and expense: prolongation and thickening	Stands, conditional	Quantum built on complete records. Entitlement rests on the extension of time your planner pleaded; this review takes it as assumed	£72,300
4	V36 "acceleration" of level 8	Exposed	A verbal request, no instruction, no confirmation in the contract's required form. The subcontract makes writing a condition (amendment 4.2)	Removed from the account. £8,900 pursued separately only if the instruction email Acme referenced can be produced
5	Acme's snagging contra	Repairable	£12,800 claimed, £12,400 particularised after the desk's challenge; the £400 balance has no schedule	(£12,400)

The realistic range. On your own figures and records: best supportable £2,039,600; likely settlement £2,005,000 to £2,020,000 (item 2 assessed down in negotiation, item 3 settling near par if the extension of time holds); floor £1,967,300 if the extension fails and the loss and expense falls away entirely. Submitting at £2,039,600 with item 4 removed is the position most likely to be believed, and therefore paid.

4. What this means, and what happens next

Action	Owner	By
The two missing variation quotations (drafted with this review) issued to Acme	You to sign, I serve	1 September 2026

Account submitted at £2,039,600, structured to the contract sum with the evidence cross-referenced	Me, in your name	5 September 2026
Retention: first moiety £30,630 falls due at the PC certificate, so apply now; second moiety diarised for making good	Me	Applied 28 August; diarised

5. Basis of figures

Every figure above reconciles to the draft account (your file FA-MDL-08), the certificates to Application 12, and the variation and instruction registers held in the job file. The verdict on each item cites the clause or the record it turns on, and the range arithmetic is on the face of section 3.

Sign-off

Prepared, checked and issued by:

Jack Butler-Kettle
Quantity Surveying and Construction Claims

Date