	'
	BIG
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	BIG grants paid to
	g should not have been paid as
4	they were not eligible under BIG.
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	Wirralbiz arranged for cash flow forecasts to be prepared to support the
	applications for BIG funds. The cost of preparing the forecasts was paid for
	by WBC.
	The forecasts contained accounting and arithmetic errors. Had these been
2	corrected, the applications would not have succeeded.
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	, '
	not have received a grant because of conflicts of
3	interest with WBC.
	The application and associated documents associated with a BIG fund
	application for smanipulated by Wirralbiz staff/sub-
4	1 * · · · · · · · · · · · · · · · · · ·
4	
	Council officers refused the assistance of X, who had trained and had
	qualified as a Chartered Accountant, on the alleged basis that grants would
	not be processed smoothly. Wirralbiz for a long time refused access to the
	latter files to X when he requested them for ISO quality audits. Thereby the
5	ignorance displayed was deliberately obtuse.
	, and the state of
	The template used by was designed by him for small start-up
	businesses but nevertheless was deployed for large-scale ongoing
6	businesses necessarily leading to error.