

# LIQ03

## Notice of progress report in voluntary winding up



Companies House

For further information, please  
refer to our guidance at  
[www.gov.uk/companieshouse](http://www.gov.uk/companieshouse)

### 1 Company details

Company number 0 0 8 8 7 6 3 2

Company name in full The Family Planning Association Limited

#### → Filling in this form

Please complete in typescript or in  
bold black capitals.

### 2 Liquidator's name

Full forename(s) Matthew

Surname Haw

### 3 Liquidator's address

Building name/number 25 Farringdon Street

Street

Post town London

County/Region

Postcode E C 4 A 4 A B

Country

### 4 Liquidator's name ①

Full forename(s) Karen

Surname Spears

#### ① Other liquidator

Use this section to tell us about  
another liquidator.

### 5 Liquidator's address ②

Building name/number 25 Farringdon Street

Street

Post town London

County/Region

Postcode E C 4 A 4 A B



Country

#### ② Other liquidator

Use this section to tell us about  
another liquidator.

# LIQ03

## Notice of progress report in voluntary winding up

<b>6</b>	<b>Period of progress report</b>											
From date	<sup>d</sup> 1	<sup>d</sup> 5	<sup>m</sup> 0	<sup>m</sup> 5	<sup>y</sup> 2	<sup>y</sup> 0	<sup>y</sup> 2	<sup>y</sup> 0				
To date	<sup>d</sup> 1	<sup>d</sup> 4	<sup>m</sup> 0	<sup>m</sup> 5	<sup>y</sup> 2	<sup>y</sup> 0	<sup>y</sup> 2	<sup>y</sup> 1				
<b>7</b>	<b>Progress report</b>											
<input checked="" type="checkbox"/> The progress report is attached												
<b>8</b>	<b>Sign and date</b>											
Liquidator's signature	Signature 											
Signature date	<sup>d</sup> 0	<sup>d</sup> 8	<sup>m</sup> 0	<sup>m</sup> 7	<sup>y</sup> 2	<sup>y</sup> 0	<sup>y</sup> 2	<sup>y</sup> 1				

**Presenter information**

You do not have to give any contact information, but if you do it will help Companies House if there is a query on the form. The contact information you give will be visible to searchers of the public record.

Contact name **Thomas Beat**

Company name **RSM Restructuring Advisory LLP**

Address **25 Farringdon Street**

Post town **London**

County/Region

Postcode **E C 4 A 4 A B**

Country

DX

Telephone **0203 201 8000**

**Checklist**

**We may return forms completed incorrectly or with information missing.**

**Please make sure you have remembered the following:**

- ☐ The company name and number match the information held on the public Register.
- ☐ You have attached the required documents.
- ☐ You have signed the form.

**Important information**

**All information on this form will appear on the public record.**

**Where to send**

**You may return this form to any Companies House address, however for expediency we advise you to return it to the address below:**

The Registrar of Companies, Companies House,  
Crown Way, Cardiff, Wales, CF14 3UZ.  
DX 33050 Cardiff.

**Further information**

For further information please see the guidance notes on the website at [www.gov.uk/companieshouse](http://www.gov.uk/companieshouse) or email [enquiries@companieshouse.gov.uk](mailto:enquiries@companieshouse.gov.uk)

**This form is available in an alternative format. Please visit the forms page on the website at [www.gov.uk/companieshouse](http://www.gov.uk/companieshouse)**

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# THE FAMILY PLANNING ASSOCIATION LIMITED - IN LIQUIDATION ('THE COMPANY')

JOINT LIQUIDATORS' PROGRESS REPORT

FOR THE TWELVE MONTH PERIOD TO 14 MAY 2021

THE POWER OF BEING UNDERSTOOD  
AUDIT | TAX | CONSULTING



# INTRODUCTION

## Contact details

The key contacts at RSM in connection with this report are:

Primary office holder	Case Manager
Matthew Haw	Robert Young
RSM Restructuring Advisory LLP	RSM Restructuring Advisory LLP
25 Farringdon Street, London, EC4A 4AB	25 Farringdon Street, London, EC4A 4AB
Tel: 0203 201 8000	Tel: 0203 201 8000

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## Basis of preparation

This report has been prepared solely to comply with the statutory requirements of the relevant legislation to provide creditors with information relating to the progress of the liquidation. It should be read in conjunction with any previous reports that have been issued, copies of which are available on request.

This report has not been prepared for use in respect of any other purpose, or to inform any investment decision in relation to any debt or financial interest in the Company. Any estimated outcomes for creditors are illustrative and may be subject to revision and additional costs. They should not be used as the basis for any bad debt provision or any other purpose. Neither the Joint Liquidators nor RSM Restructuring Advisory LLP accept any liability whatsoever arising as a result of any decision or action taken or refrained from as a result of information contained in this report. The Joint Liquidators act as agents of the Company and without personal liability.

## General guidance on the Liquidation process

You can find guidance on the different insolvency processes at the R3 website [www.R3.org.uk](http://www.R3.org.uk). R3 is the trade association for the insolvency profession.

## Appendices

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## CONDUCT OF THE LIQUIDATION

### Realisation of assets

#### Sale of business

Certain assets of the Company, including the brand and the residual physical stock were sold to an unconnected party for £30,000 plus VAT. In addition to this consideration, the sale agreement provided that the purchaser would pay additional consideration of £10,000 to the Liquidators if the level of income generated over the 15 months from the sale date exceeded an agreed threshold.

With regret, it became apparent in the reporting period that the agreed threshold was not met and therefore no deferred consideration was payable by the purchaser. The purchaser provided us with the requisite information to support this position.

#### Cash at bank

On appointment, the Company had cash at bank of £55,890. This amount has been received in full.

Although the Liquidators instructed the banks to close the pre-appointment accounts, some pre-appointment bank accounts remained open and certain amounts which were intended for the purchaser were paid into these bank accounts during the reporting period. The Liquidators are liaising with the banks to arrange for the balances held in the bank accounts to be realised into the Liquidation estate before all pre-appointment bank accounts are closed. The Liquidators will then release any amounts to the purchaser as necessary.

#### Funds repaid to purchaser

A sum of £447 was incorrectly received into the Liquidation estate as it related to services provided for periods after the date of the sale. As such, these monies were released to the purchaser during the reporting period.

#### Debtors

The Company had a debtor ledger of £27,973 at the date of appointment relating to product sales from the FPA online shop and training sessions provided by the FPA. As previously reported, £2,375 was realised in relation to this ledger. In addition, however, an additional £19,446 was realised from one of the Company's contract funders for services provided prior to the Liquidation.

The time spent to date in respect of asset realisations are shown on the attached analysis of time costs.

#### Investigations

All investigative matters have previously been reported. However, we have incurred some time costs maintaining the company's electronic records on RSM's system.

#### Case specific matters

##### Cash held by the Company

The Liquidators remind you that it was necessary for them to analyse the basis on which the Company received monies from the various funders in order to establish whether the Company held cash on a trust basis. Legal advice was taken which confirmed that this was not the case and, thereby, the residual cash in the Liquidation estate is available for all of the Company's creditors. As explained on page 7, a dividend will shortly be declared to the preferential creditors.

##### Sale of assets / Company records

Due to the nature of the varied and long-standing projects, there was a significant amount of interest in the cessation of trade and the failure of the charity. The vast majority of the interest related to small parts of the business rather than showing an interest in the operations as a whole.

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It became apparent on appointment that certain records and data held by the FPA contained sensitive and personal information relating to members of the public. It was necessary to take legal advice in relation to aspects of this. In accordance with this advice, certain Company records were passed to a newly incorporated charity in Northern Ireland pursuant to the terms of a Data Transfer agreement.

In anticipation of the closure of the case, work was undertaken in the period to arrange for the destruction of certain other Company records which may contain personal data.

#### **Property and employees' matters**

The Liquidators are now satisfied that all of the Company's leasehold and property interests have been surrendered or bought to a close.

During the period, the Liquidators assisted the Scheme Administrators of the Company pension scheme with certain enquiries. As a result, an additional claim was submitted to the Redundancy Payments Office ('RPO') in March 2021. In June 2021, the RPO processed a payment in favour of the claimant.

Further to the above, we have now received the final claim in the Liquidation from the RPO in anticipation of the dividend to the preferential creditors.

The time spent to date in dealing with these matters is set out in the attached analysis of time costs.

#### **Statutory and case management matters**

The following work does not usually result in a financial return to creditors but is required by legislation, best practice and to ensure that the case is managed efficiently and effectively. Key work done in the period included:

##### **Statutory requirements**

- Preparing, review and issuing progress reports to creditors and other prescribed parties;
- Taxation matters, post appointment VAT, pre-appointment VAT & Tax returns, corporation and other post appointment tax returns and payments;
- General taxation matters, clearance and closure; and
- Pension scheme matters, liaising with the Pension Protection Fund, Pensions Regulator and Trustees, appointing an independent trustee, winding up the scheme and stakeholder formalities.

#### **Case management matters**

- Periodic case reviews, ongoing case planning and statutory, liaising with joint office holders;
- Maintaining and updating computerised case management records;
- Dealing with routine correspondence not attributable to other categories of work;
- Maintenance of cashiering records, bank accounts, receipts and payments, billing;
- Initial and ongoing consideration of ethical, conflict & anti money laundering checks; and
- General administrative matters in relation to closing the case.

The time spent to date in dealing with these matters is set out in the attached analysis of time costs.

#### **Receipts and payments**

A summary of receipts and payments is attached.

In our last Progress Report, the Liquidators displayed all VAT on the Receipts and Payments Summary as being non-recoverable as the Company operated under a partial-exemption scheme. The Liquidators adopted this position out of caution whilst tax advice was taken.

Having taken specialist tax advice, however, the VAT on Liquidators fees is reclaimable a 39% recoverability rate.

The VAT amount that was not recoverable is shown as irrecoverable VAT on the summary of receipts and payments.

The VAT on post appointment costs and overheads, other than the Liquidators fees and disbursements, is fully recoverable as only taxable sales have been made in the post appointment period.

Receipts and payments are shown net of VAT, with any amount due to or from HM Revenue and Customs shown separately.

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## OUTSTANDING MATTERS

### **Assets remaining to be realised**

As explained above, the Liquidators will continue to liaise with the banks in order to finalise the position regarding the funds held in the Company's pre-appointment bank accounts. Thereafter, there are no further assets to be realised.

### **Other outstanding matters**

Work is ongoing in relation to the agreement of claims given that a dividend to the preferential creditors will shortly be processed. See Creditors' Claims and Dividend Prospects, below.



## CREDITORS' CLAIMS AND DIVIDEND PROSPECTS

### Dividend prospects

	Owed (£)	Paid to date (£)	Estimated future prospects
Secured creditor	NIL	Not applicable	Not applicable
Preferential creditors	£43,894.16*	NIL	In excess of 50 p in the £
Unsecured creditors	£4,535,306.58	NIL	NIL
Estimated Net Property	Not applicable		
Estimated 'Prescribed Part' available for creditors	Not applicable		

\* As per Statement of Affairs, actual amount to be adjudicated.

### Prescribed Part

The 'Prescribed Part' is a statutory amount set aside for unsecured creditors from funds ('Net Property') available to a Qualifying Floating Charge Holder ('QFCH'). The amount of Net Property is calculated on a sliding scale up to maximum £800,000 depending on when the floating charge was created and whether or not it is a first ranking floating charge.

However, there are no QFCHs and the Prescribed Part does not, therefore, apply.

### Agreement of claims

Creditors' claims are usually only agreed if there is a likelihood of a dividend being made to that particular class of creditor.

As set out above, it is anticipated that a dividend will be paid to preferential creditors. Consequently, in the period, work has been undertaken adjudicating and agreeing the preferential claims. Details of the time spent in relation to this work as set out in the attached time analysis.

If you have not already submitted a Proof of Debt, a copy of the form can be obtained at <https://rsmuk.ips-docs.com> or by request to this office.

Creditors whose debts are treated as a small debt in accordance with Rule 14.31(1) of the Insolvency (England and Wales) Rules 2016 must still deliver a proof of debt if they wish to vote. Rule 14.31(1) states that Office Holders may treat a debt, which is a small debt according to the accounting records or the statement of affairs of the company, as if it were proved for the purposes of paying a dividend. Small debts are defined in Rule 14.1(3) as a debt (being the total amount owed to a creditor) which does not exceed £1,000.

### Dividend payments

The estimated timing of future dividends is set out below. Please note these may be subject to change and are an estimate only.

- Preferential creditors - within the two months.

### Creditor communication

The following work was done in the period to comply with legislation, best practice and to ensure creditors were kept informed. It is also necessary to enable a dividend to be paid.

- Agreement and/or rejection of preferential and unsecured claims, for voting and dividend purposes;
- Dealing with communication with creditors;
- Maintenance of schedules of creditors' claims; and
- Agreeing employee claims, submitting documentation to, and liaising with, the Redundancy Payments' Service.

Creditors only derive an indirect financial return from this work on cases where a dividend has been, or will be, paid.

The time incurred in dealing with these matters during the period is set out in the attached post appointment analysis of time costs.

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# JOINT LIQUIDATORS' FEES, COSTS AND EXPENSES

## Guide to Liquidator's fees and expenses

A Guide to Liquidator's Fees, which provides information for creditors in relation to the fees and expenses of an Liquidator, can be accessed at [www.gov.uk](#) under 'general information for creditors'. A hard copy can be requested from this office by telephone, email or in writing. All fees, costs and expenses are subject to VAT.

## Relevant Approving Body

The unsecured creditors are the Relevant Approving Body and will be responsible for approving the Joint Liquidators' fee basis and, where applicable, 'Category 2' expenses. However, if a liquidation committee is established at any stage, this will become its responsibility and it will be the Relevant Approving Body.

## Basis of Remuneration

Insolvency legislation allows a Liquidator to charge fees on one of, or a combination of, the following bases:

- as a percentage of the value of the property the Liquidator has to deal with (percentage basis);
- to the time spent by the Liquidator or their staff on the administration of the case (time cost basis);
- as a set amount (fixed fee basis); or
- a combination of the above (mixed fee basis).

The Relevant Approving Body approved the Joint Liquidators' fees on a time cost basis, limited to the sum of £70,454 (plus VAT) in accordance with the fee estimate provided to creditors on 17 September 2019. The fee estimate was prepared for the life of the appointment.

## Remuneration Charged

Legislation requires that 'remuneration charged' is reported. Remuneration is charged when the work to which it relates is done. It does not mean the Joint Liquidators' fees have been paid. Amounts paid to date, if any, are shown in the attached receipts and payments account.

During the period, the remuneration charged by the Joint Liquidators, on the basis set out above, totalled £21,939. An analysis of time incurred in the period is attached. Time costs incurred since appointment total £107,662.

## Further fee approval

The amount of fee that can be drawn is limited to the revised amount approved by the Relevant Approving Body, whether calculated on the basis of time in accordance with a fee estimate, or for a fixed amount or a percentage rate, cannot be further increased or the percentage rate changed, without their approval.

The Joint Liquidators do not anticipate that it will be necessary to seek any further approval for additional fees.

## Expenses and professional costs

The total costs and expenses estimated to be incurred by the Joint Liquidators are set out below together with details of those incurred in the period. Amounts incurred in the period may include estimates where actual invoices have not been received. Amounts paid to date are shown in the attached receipts and payments account.

### Category 1 expenses

These comprise external supplies of incidental services specifically identifiable to the insolvency estate. They do not require approval of the Relevant Approving Body prior to being paid.

Type of expense	Total estimated (£)	Incurred in period (£)
Bank charges	15	11
Bond	85	0
IT costs	1,540	0
Postage fees	15	12
Property fees	130	0
Stationery	107.69	0
Statutory advertising	142	0
Storage agent (collection and storage of records)	1,785	532
Travel	28.90	0
Total	3,48.59	555

## Category 2 expenses

These are costs which are not capable of precise identification or calculation, or that may include an element of shared or allocated costs. Payments to outside parties that the Joint Liquidators, firm, or any associate has an interest, are also treated as 'Category 2' expenses. These expenses require the specific approval of the relevant Approving Body before being paid from the insolvency estate.

The Relevant Approving Body has approved the payment of the 'Category 2' expenses, at the rates prevailing at the date they were incurred. Details of the current rates are set out below.

Type of expense	Total estimated (£)	Incurred in period (£)
Room hire (location dependent)	0	0
Mileage (42.5p per mile)	0	0
Tracker reports (£10 per report)	0	0
Subsistence (£25 per night)	0	0
Total	0	0

### Other professional costs

The Joint Liquidators retained the following advisers based on their experience and expertise. These costs are not subject to approval by the Relevant Approving Body. However, they are subject to review and approval by the Joint Liquidators.

Party	Nature of advice	Total estimated (£)	Incurred in period (£)
Keystone Law	Legal advice – sale of assets and data protection issues	5,000	0
Clumber Consultancy	Pensions advice	350	0
Total		5,350	0

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### **Creditors' right to information and ability to challenge remuneration and expenses**

In accordance with the relevant legislation creditors have a right to request further information about remuneration or expenses and to challenge such remuneration or expenses.

If you wish to make a request for further information, then it must be made within 21 days of receipt of this report in writing by either by (i) any secured creditor or (ii) an unsecured creditor with the concurrence of at least 5% in value of the unsecured creditors.

Any secured creditor, or any unsecured creditor with either the concurrence of at least 10% in value of the unsecured creditors (including that creditor) or the permission of the court, may apply to court on the grounds that the remuneration charged, the basis fixed or expenses incurred by the liquidator are in all the circumstances excessive. Any such challenge must be made no later than eight weeks after receipt of the report which first discloses the charging of remuneration or incurring of the expenses in question.



**Matthew Haw**  
**RSM Restructuring Advisory LLP**  
**Joint Liquidator**

Matthew Haw and Karen Spears are licensed to act as Insolvency Practitioners in the UK by the Institute of Chartered Accountants in England and Wales  
Insolvency Practitioners are bound by the Insolvency Code of Ethics when carrying out all professional work relating to an insolvency appointment



A. STATUTORY INFORMATION

Company information		Liquidation information		
Company name:	The Family Planning Association Limited	Joint Liquidators:	Matthew Haw and Karen Spears	
Company number:	00887632	Date of appointment:	15 May 2019	
Date of incorporation:	14 September 1996	Joint Liquidators:	<b>Primary office holder</b>	<b>Joint office holder</b>
Trading name:	Not applicable		Matthew Haw	Karen Spears
Trading address:	23-28 Penn Street, LONDON, N1 5DL		RSM Restructuring	RSM Restructuring
Principal activity:	Charity		Advisory LLP	Advisory LLP
Registered office:	RSM Restructuring Advisory LLP 25 Farringdon Street, London, EC4A 4AB		25 Farringdon Street,	25 Farringdon Street,
Previous company names:	Not applicable		London, EC4A 4AB	London, EC4A 4AB
Directors:	Ms Marta Garcia Abadia, Ms Gillian Holmes, Ms Anthea Morris, Ms Ellie Munro, Dr Brian Scott, Mr Jem Stein, Ms Zoe Stewart, Ms Victoria Louise Wallace, Mr Matthew Williams		0203 201 8000	0203 201 8000
			IP Number: 9627	IP Number: 8854

## B. RECEIPTS AND PAYMENTS SUMMARY

S of A value £	For the period from 15 May 2020 to 14 May 2021		Total from 15 May 2019 to 14 May 2021	
	£	£	£	£
<b>ASSET REALISATIONS</b>				
		58.02	289.31	
56,818.00	Cash at bank	0.00	55,890.10	
	Contract - Debtors	0.00	750.00	
51,059.00	Debtors	0.00	21,070.61	
	Other refunds	0.00	290.14	
	Sale of assets	0.00	30,000.00	
14,287.00	Stock	0.00	0.00	
	Tax / Insurance refunds	0.00	134.13	
		<u>58.02</u>	<u>108,424.29</u>	
<b>COST OF REALISATIONS</b>				
	Bank charges	(10.85)	(12.70)	
	Corporation tax	(54.91)	(54.91)	
	IT costs	0.00	(1,540.00)	
	Legal fees	0.00	(5,000.00)	
	Liquidators disbursements	(493.86)	(493.86)	
	Liquidators fees	(70,454.00)	(70,454.00)	
	Post appointment trading receipts	(446.71)	(446.71)	
	Storage costs	(531.86)	(1,630.81)	
	VAT - Irrecoverable	(8,595.39)	(8,595.39)	
		<u>(80,587.58)</u>	<u>(88,228.38)</u>	
<b>PREFERENTIAL CREDITORS</b>				
(43,894.16)	Employee Arrears/Hol Pay	0.00	0.00	
		<u>0.00</u>	<u>0.00</u>	
<b>UNSECURED CREDITORS</b>				
(124,338.00)	Employees	0.00	0.00	
(15,435.41)	HMRC	0.00	0.00	
(4,266,000.00)	Pension deficit	0.00	0.00	
(129,533.17)	Trade & Expense creditors	0.00	0.00	
		<u>(80,529.56)</u>	<u>20,195.91</u>	
<b>BALANCE</b>				
<b>REPRESENTED BY</b>				
	Cash at bank		14,443.16	
	VAT receivable		5,752.75	
			<u>20,195.91</u>	

## C. POST-APPOINTMENT TIME ANALYSIS

Joint Liquidators' post appointment time cost analysis for the period 15 May 2020 to 14 May 2021.

Please note that we have re-designed our SIP9 analysis table to provide a more detailed breakdown of the work carried out. This change does not alter the value of time costs recorded, purely the row within the table to which that time, and cost, has been allocated.

Hours Spent	Partners	Directors / Associate Directors	Managers	Associates	Executives & Analysts	Assistants & Support Staff	Total Hours	Total Time Costs	Average Rates
<b>Statutory Requirements</b>									
Creditors/shareholders decisions, meetings & reports	0.5	1.5	0.0	0.0	6.4	0.2	8.6	£ 2,018.50	234.71
Pension Scheme	0.8	0.3	0.0	0.0	1.3	0.0	2.4	£ 791.00	329.58
Taxation	1.8	2.2	0.5	4.0	17.3	0.8	26.6	£ 5,740.00	215.79
<b>Total</b>	<b>3.1</b>	<b>4.0</b>	<b>0.5</b>	<b>4.0</b>	<b>25.0</b>	<b>1.0</b>	<b>37.6</b>	<b>£ 8,549.50</b>	<b>227.38</b>
<b>Realisation of Assets</b>									
Assets - general/other	0.0	1.0	0.0	0.0	4.7	0.0	5.7	£ 1,014.00	177.89
Debtors & sales finance	0.1	0.0	0.0	0.0	0.0	0.0	0.1	£ 62.50	625.00
<b>Total</b>	<b>0.1</b>	<b>1.0</b>	<b>0.0</b>	<b>0.0</b>	<b>4.7</b>	<b>0.0</b>	<b>5.8</b>	<b>£ 1,076.50</b>	<b>185.60</b>
<b>Investigations</b>									
Investigations/CDDA	0.0	0.0	7.5	0.0	0.0	0.0	7.5	£ 3,412.50	455.00
<b>Total</b>	<b>0.0</b>	<b>0.0</b>	<b>7.5</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>7.5</b>	<b>£ 3,412.50</b>	<b>455.00</b>
<b>Creditors</b>									
Employees	0.1	0.0	3.6	0.0	1.6	0.2	5.5	£ 1,048.50	190.64
Preferential Creditors	0.6	0.2	0.0	0.0	0.0	0.0	0.8	£ 472.50	590.63
Unsecured Creditors	0.0	0.0	0.0	0.0	1.2	0.0	1.2	£ 144.00	120.00
<b>Total</b>	<b>0.7</b>	<b>0.2</b>	<b>3.6</b>	<b>0.0</b>	<b>2.8</b>	<b>0.2</b>	<b>7.5</b>	<b>£ 1,665.00</b>	<b>222.00</b>
<b>Administration and Planning</b>									
Case Management	1.0	2.5	0.0	1.0	9.0	0.1	13.6	£ 3,811.00	280.22
Cashiering	0.4	1.5	0.0	0.0	13.1	0.2	15.2	£ 3,424.00	225.26
<b>Total</b>	<b>1.4</b>	<b>4.0</b>	<b>0.0</b>	<b>1.0</b>	<b>22.1</b>	<b>0.3</b>	<b>28.8</b>	<b>£ 7,235.00</b>	<b>251.22</b>
<b>Total Hours</b>	<b>5.3</b>	<b>9.2</b>	<b>11.6</b>	<b>5.0</b>	<b>54.6</b>	<b>1.5</b>	<b>87.2</b>	<b>£ 21,938.50</b>	<b>251.59</b>
<b>Total Time Cost</b>	<b>£ 3,325.00</b>	<b>£ 4,215.00</b>	<b>£ 4,341.00</b>	<b>£ 1,379.00</b>	<b>£ 8,403.50</b>	<b>£ 275.00</b>	<b>£ 21,938.50</b>		
<b>Total Hours</b>	<b>5.3</b>	<b>9.2</b>	<b>11.6</b>	<b>5.0</b>	<b>54.6</b>	<b>1.5</b>	<b>87.2</b>	<b>£ 21,938.50</b>	<b>251.59</b>
<b>Total Time Cost</b>	<b>£ 3,325.00</b>	<b>£ 4,215.00</b>	<b>£ 4,341.00</b>	<b>£ 1,379.00</b>	<b>£ 8,403.50</b>	<b>£ 275.00</b>	<b>£ 21,938.50</b>		
<b>Average Rates</b>	<b>627.36</b>	<b>458.15</b>	<b>374.22</b>	<b>275.80</b>	<b>153.91</b>	<b>183.33</b>	<b>251.59</b>		