

In accordance with  
Rule 5.10 of the  
Insolvency (England &  
Wales) Rules 2016 &  
Section 94(3) of the  
Insolvency Act 1986.

# LIQ13

## Notice of final account prior to dissolution in MVL



Companies House

WEDNESDAY



\*A8K34H94\*

A18

11/12/2019

#44

COMPANIES HOUSE

### 1 Company details

Company number 0 4 7 6 8 0 2 7  
Company name in full A & H Construction (Yorkshire) Limited

→ Filling in this form  
Please complete in typescript or in  
bold black capitals.

### 2 Liquidator's name

Full forename(s) David Adam  
Surname Broadbent

### 3 Liquidator's address

Building name/number 11 Clifton Moor Business Village  
Street James Nicolson Link  
Post town Clifton Moor  
County/Region York  
Postcode Y O 3 0 4 X G  
Country

### 4 Liquidator's name ①

Full forename(s)  
Surname

① Other liquidator  
Use this section to tell us about  
another liquidator.


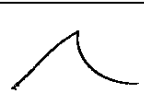
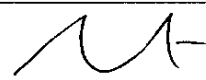
### 5 Liquidator's address ②

Building name/number  
Street  
Post town  
County/Region  
Postcode  
Country

② Other liquidator  
Use this section to tell us about  
another liquidator

# LIQ13

## Notice of final account prior to dissolution in MVL

<b>6</b>	<b>Final account</b>	
	<input checked="" type="checkbox"/> I have delivered the final account of the winding up to the members in accordance with Section 94(2) and attach a copy.	
<b>7</b>	<b>Sign and date</b>	
Liquidator's signature	<div>Signature</div> <div>    </div>	
Signature date	<div> <div>d</div>0<div>d</div>6           <div>m</div>1<div>m</div>2           <div>y</div>2<div>y</div>0<div>y</div>1<div>y</div>9         </div>	

# LIQ13

Notice of final account prior to dissolution in MVL



## 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 **James Crawford**

Company name **Begbies Traynor (Central) LLP**

Address **11 Clifton Moor Business Village  
James Nicolson Link**

Post town **Clifton Moor**

County/Region **York**

Postcode **YO30 4XG**

Country

DX **york@begbies-traynor.com**

Telephone **01904 479801**



## 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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## **A & H Construction (Yorkshire) Limited (In Members' Voluntary Liquidation)**

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Final Report and Account of the Liquidation

Period: 21 October 2018 to 6 December 2019

### **Important Notice**

This report has been produced solely to comply with my statutory duty to report to members of the Company pursuant to Section 94 of the Insolvency Act 1986. This report is private and confidential and may not be relied upon, referred to, reproduced or quoted from, in whole or in part, by members for any purpose other than this report to them, or by any other person for any purpose whatsoever.

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## **Contents**

- ☐ Interpretation
- ☐ Company information
- ☐ Details of appointment of a liquidator
- ☐ Progress during the period
- ☐ Outcome for creditors
- ☐ Distributions to members
- ☐ Remuneration and disbursements
- ☐ Unrealised assets
- ☐ Other relevant information
- ☐ Conclusion
- ☐ Appendices
  - 1. Account of receipts and payments for period from 21 October 2018 to 6 December 2019
  - 2. Time costs and disbursements

### **Purchase of Business**

It should be noted that on the 31 March 2015, the business and assets of Broadbents Business Recovery Services Limited were purchased by Begbies Traynor.

## 1. INTERPRETATION

<b><u>Expression</u></b>	<b><u>Meaning</u></b>
"the Company"	A & H Construction (Yorkshire) Limited (In Members' Voluntary Liquidation)
"the liquidator", "I", "my" and "me"	David Adam Broadbent of Begbies Traynor (Central) LLP, 11 Clifton Moor Business Village, James Nicolson Link, Clifton Moor, York, YO30 4XG
"the Act"	The Insolvency Act 1986 (as amended)
"the Rules"	The Insolvency (England and Wales) Rules 2016 (as amended)
"secured creditor" and "unsecured creditor"	Secured creditor, in relation to a company, means a creditor of the company who holds in respect of his debt a security over property of the company, and "unsecured creditor" is to be read accordingly (Section 248(1)(a) of the Act)
"security"	<ul style="list-style-type: none"><li>(i) In relation to England and Wales, any mortgage, charge, lien or other security (Section 248(1)(b)(i) of the Act); and</li><li>(ii) In relation to Scotland, any security (whether heritable or moveable), any floating charge and any right of lien or preference and any right of retention (other than a right of compensation or set off) (Section 248(1)(b)(ii) of the Act)</li></ul>
"preferential creditors"	Any creditor of the Company whose claim is preferential within Sections 386, 387 and Schedule 6 to the Act

## 2. COMPANY INFORMATION

Company registered number:	04768027
Company registered office:	11 Clifton Moor Business Village, James Nicolson Link, Clifton Moor, York, YO30 4XG
Former trading address:	Oak Villa, Malton Road, Pickering, YO18 7JW

## 3. DETAILS OF APPOINTMENT OF A LIQUIDATOR

Date winding up commenced:	21 October 2014
Date of liquidators' appointment:	21 October 2014
Changes in liquidator (if any):	None

## 4. PROGRESS DURING THE PERIOD

This is my final report and account of the liquidation and should be read in conjunction with the progress reports to members dated 16 December 2015, 19 December 2016, 13 December 2017 and 30 November 2018.

### **Receipts and Payments**

Attached at Appendix 1 is my abstract of receipts and payments for the period 21 October 2018 to 6 December 2019.

### **What work has been done in the period of the report, why was that work necessary and what has been the financial benefit (if any) to members?**

Details of the types of work that generally fall into the headings mentioned below are available on my firm's website - <http://www.begbies-traynorgroup.com/work-details>. Under the following headings I have explained the specific work that has been undertaken on this case. Not every piece of work has been described, but I have sought to give a proportionate overview which provides sufficient detail to allow members to understand what has been done, why it was necessary and what financial benefit (if any) the work has provided to members.

The costs incurred in relation to each heading are set out in the Time Costs Analysis which is attached. There is an analysis for the period of the report and also an analysis of time spent on the case since the date of my appointment. The details below relate to the work undertaken in the period of the report only. My previous reports contain the costs of the work undertaken since my appointment.

#### General case administration and planning

Periodic reviews have been carried out in order to ensure that matters have progressed satisfactorily and that statutory requirements of the relevant legislation complied with.

Generally, it is necessary to maintain records to demonstrate how the case was administered and to document the reasons for any decisions that materially affect the case. Members of my staff have therefore undertaken general administrative duties in order to comply with this requirement.

Whilst this work has not benefitted members financially, it is a necessary part of the general control of the case.

#### Compliance with the Insolvency Act, Rules and best practice

During the period of this report, in accordance with the Insolvency Act and Rules, I have:

- ☐ produced a progress report in respect of the preceding 12-month period;
- ☐ made the progress report available to members, and filed a copy with the Registrar of Companies;
- ☐ ensured that the case is adequately bonded (an insurance to protect the interests of members in the asset realisations on a case);
- ☐ undertaken work in respect of the closure of the liquidation, such as the final file review and calculation/payment of final expenses; and
- ☐ produced this final report and account.

My support staff have also performed cashiering duties, such as banking funds, maintaining accounting records and invoicing in respect of remuneration and disbursements.

This work has not benefitted members financially but was necessary in accordance with insolvency legislation and best practice guidelines.

#### Realisation of assets

Prior to my appointment, the Company had sold a plot of grazing land to an unconnected third party subject to an overage clause whereby an additional sum of £20,000 would become payable should planning permission be granted or development carried out prior to May 2034. As it would not be equitable for the liquidation to remain open until the expiry of the overage clause, I took advice from Michael Steel & Co, RICS-qualified agents and valuers, as regards recommendations for the early removal of the clause. The agents were of the opinion that the conditions for an overage payment would be unlikely to become applicable and therefore I subsequently agreed a settlement with the purchaser of the land whereby they paid the sum of £1,000 in exchange for the removal of the clause.

#### Dealing with all creditors' claims (including employees), correspondence and distributions

I have paid two distributions to members during the period of this report, which has therefore benefitted them financially.

#### Other matters which includes meetings, tax, litigation, pensions and travel

I have submitted returns to HM Revenue & Customs in respect of Corporation Tax and VAT during the period of this report. The reclamation of VAT charged on the costs of the liquidation has benefitted members by enhancing the net funds available for distribution to them.

## 5. OUTCOME FOR CREDITORS

In a members' voluntary liquidation, creditors are required to prove their claims. The liquidator must examine the proofs and the particulars of the claims, before admitting them (in whole or in part) or reject them. The liquidator must then settle the priorities of the creditors, as between secured / preferential / unsecured creditors, before paying them in full with statutory interest.

The statement of assets and liabilities embodied within the Declaration of Solvency sworn by the director indicated that there were no outstanding creditors; however, I received a claim from HM Revenue & Customs in relation to unpaid Corporation Tax of £28,213. The claim was verified as being due by the Company's former accountant and subsequently paid in full.

HM Revenue & Customs has confirmed that no further amounts are due in respect of PAYE, NIC, Corporation Tax or VAT for pre-liquidation periods.

## 6. DISTRIBUTIONS TO MEMBERS

A first distribution of £50,000 per £1 share was declared on 22 May 2015 to the non-bankrupt shareholder.

Following legal advice in relation to a set-off claim, a distribution of £40,000 per £1 share was issued on 25 October 2016 to the Trustee in Bankruptcy of the other shareholder. Once the issue of the set-off claim had been settled, a further distribution of £10,000 per £1 share was issued to the Trustee in Bankruptcy on 15 January 2018.

A second distribution of £5,000 per £1 share was declared on 6 December 2018.

A third and final distribution of £731.25 per £1 share was declared on 12 August 2019.



## 7. REMUNERATION & DISBURSEMENTS

### Remuneration

My remuneration has been fixed by a resolution at the Meeting of Shareholders, by reference to the time properly given by me (as Liquidator) and the various grades of my staff calculated at the prevailing hourly charge out rates of my former firm, Broadbents Business Recovery Services Limited, in attending to matters arising in the liquidation.

My time costs for the period from 21 October 2018 to 6 December 2019 amount to £3,395, which represents 31.3 hours at an average rate of £106.47 per hour.

The following further information in relation to my time costs and disbursements is set out at Appendix 2:

- ☐ Broadbents Business Recovery Services Limited charge-out rates and disbursements policy
- ☐ Time Costs Analysis for the period 21 October 2018 to 6 December 2019

I have drawn total remuneration of £6,500, in accordance with the approval obtained, against total time costs of £11,350 incurred since the date of my appointment. My unbilled time costs of £4,850 have been written off as irrecoverable; however, I reserve the right to recover these should circumstances subsequently permit me to do so.

The Time Costs Analysis for the period of this report attached at Appendix 2 shows the time spent by each grade of staff on the different types of work involved in the case, and gives the total costs and average hourly rate charged for each work type. An additional analysis is also attached which details the time costs for the entire period for which I have administered the liquidation.

Please note that each analysis provides details of the work undertaken by me and my staff following my appointment only.

### Disbursements

I am authorised to draw disbursements in accordance with my former firm's policy, details of which accompanied the Notice of the general meeting of the Company at which the resolution was passed appointing me as liquidator. A copy of the policy is attached at Appendix 2 of this report.

I have drawn total disbursements in the sum of £430.07.

No Category 2 disbursements have been charged to the case or drawn since my last report to creditors.

## 8. UNREALISABLE ASSETS

There are no assets that have proved to be unrealisable.

## 9. OTHER RELEVANT INFORMATION

### Use of personal information

Please note that although the liquidation is being concluded, in discharging my remaining duties as liquidator, I may need to access and use personal data, being information from which a living person can be identified. Where this is necessary, I am required to comply with data protection legislation. If, as a shareholder, you would

like further information about your rights in relation to my use of your personal data, you can access the same at <https://www.begbies-traynorgroup.com/privacy-notice>. If you require a hard copy of the information, please do not hesitate to contact me.

## 10. CONCLUSION

Following the Company's affairs being fully wound up, I will deliver my final account to the Registrar of Companies and upon delivery of which I will vacate office and be released as liquidator under Section 171(6) of the Act.

Should you require further explanation of any matters contained within this report, you should contact my office and speak to the case manager, James Crawford, in the first instance, who will be pleased to assist.



**David A Broadbent**  
Liquidator

Dated: 6 December 2019

# ACCOUNT OF RECEIPTS AND PAYMENTS

Period: 21 October 2018 to 6 December 2019

**A & H Construction (Yorkshire) Limited**  
**(In Liquidation)**  
**Liquidator's Summary of Receipts & Payments**

Declaration of Solvency £		From 21/10/2018 To 06/12/2019 £	From 21/10/2014 To 06/12/2019 £
	ASSET REALISATIONS		
	Bank Interest (Gross)	7 30	214.71
	Bank Interest (Net)	NIL	446.47
Uncertain	Book Debt	NIL	10,000.00
142,191.00	Cash in Hand of Solicitor	NIL	142,271.34
	Corporation Tax Refund	NIL	4.25
	Settlement re Removal of Overage Cla	1,000.00	1,000.00
		1,007.30	153,936.77
	COST OF REALISATIONS		
	Accountancy Fees	NIL	1,500.00
	Agent's/Valuer's Fees	NIL	1,000.00
	Legal Fees	750.00	4,831.00
	Liquidator's Disbursements	17.00	430.07
	Liquidator's Remuneration	2,000.00	6,500.00
		(2,767.00)	(14,261.07)
	UNSECURED CREDITORS		
NIL	HM Revenue & Customs (PAYE, NIC	NIL	28,213.20
NIL	HM Revenue & Customs (VAT)	NIL	NIL
		NIL	(28,213.20)
	DISTRIBUTIONS		
	Ordinary Shareholders	11,462.50	111,462.50
		(11,462.50)	(111,462.50)
<b>142,191.00</b>		<b>(13,222.20)</b>	<b>(0.00)</b>
	REPRESENTED BY		
			<b>NIL</b>

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## TIME COSTS AND DISBURSEMENTS

- a. Broadbents Business Recovery Services Limited charge-out rates and disbursements policy
- b. Time Costs Analysis for the period from 21 October 2018 to 6 December 2019
- c. Cumulative Time Costs Analysis for the period from 21 October 2014 to 6 December 2019

## **BEGBIES TRAYNOR CHARGING POLICY**

### **INTRODUCTION**

This note applies where a licensed insolvency practitioner in the firm is acting as an office holder of an insolvent estate and seeks creditor approval to draw remuneration on the basis of the time properly spent in dealing with the case. It also applies where further information is to be provided to creditors regarding the office holder's fees following the passing of a resolution for the office holder to be remunerated on a time cost basis. Best practice guidance<sup>1</sup> requires that such information should be disclosed to those who are responsible for approving remuneration.

In addition, this note applies where creditor approval is sought to make a separate charge by way of expenses or disbursements to recover the cost of facilities provided by the firm. It also applies where payments are to be made to parties other than the firm, but in relation to which the office holder, the firm or any associate has an interest. Best practice guidance<sup>2</sup> indicates that such charges should be disclosed to those who are responsible for approving the office holder's remuneration, together with an explanation of how those charges are calculated.

### **OFFICE HOLDER'S FEES IN RESPECT OF THE ADMINISTRATION OF INSOLVENT ESTATES**

The office holder has overall responsibility for the administration of the estate. He/she will delegate tasks to members of staff. Such delegation assists the office holder as it allows him/her to deal with the more complex aspects of the case and ensures that work is being carried out at the appropriate level. There are various levels of staff that are employed by the office holder and these appear below.

The firm operates a time recording system which allows staff working on the case along with the office holder to allocate their time to the case. The time is recorded at the individual's hourly rate in force at that time which is detailed below.

### **EXPENSES INCURRED BY OFFICE HOLDERS IN RESPECT OF THE ADMINISTRATION OF INSOLVENT ESTATES**

Best practice guidance classifies expenses into two broad categories:

- ❑ *Category 1 disbursements (approval not required)* - specific expenditure that is directly related to the case and referable to an independent external supplier's invoice. All such items are charged to the case as they are incurred.
- ❑ *Category 2 disbursements (approval required)* - items of expenditure that are directly related to the case which include an element of shared or allocated cost and are based on a reasonable method of calculation, but which are not payable to an independent third party.

(A) The following items of expenditure are charged to the case (subject to approval).

- Internal meeting room usage for the purpose of statutory meetings of creditors is charged at the rate of £100 per meeting;
- Car mileage is charged at the rate of 45 pence per mile;
- Storage of books and records (when not chargeable as a *Category 1 disbursement*) is charged on the basis that the number of standard archive boxes held in storage for a particular case bears to the total of all archive boxes for all cases in respect of the period for which the storage charge relates;

<sup>1</sup> Statement of Insolvency Practice 9 (SIP 9) – Remuneration of insolvency office holders in England & Wales

<sup>2</sup> Ibid 1

*Expenses which should be treated as Category 2 disbursements (approval required)* – in addition to the two categories referred to above, best practice guidance indicates that where payments are to be made to outside parties in which the office holder or his firm or any associate has an interest, these should be treated as Category 2 disbursements.

***Services provided by other entities within the Begbies Traynor group***

In addition to the services detailed above, it may become necessary to instruct Eddisons Commercial Limited to provide additional services, not currently anticipated, during the course of the case. In such circumstances and to avoid the costs associated with seeking further approval, the charges for such services will be calculated on a time costs basis at the prevailing hourly rates for their various grades of staff which are currently as follows:

<b>Grade of staff</b>	<b>Charge-out rate (£ per hour)</b>
Director	£275
Associate	£180
Surveyor	£120
Graduate	£100
Administration	£80
Porters	£35

(B) The following items of expenditure will normally be treated as general office overheads and will not be charged to the case although a charge may be made where the precise cost to the case can be determined because the item satisfies the test of a *Category 1 disbursement*:

- Telephone and facsimile
- Printing and photocopying
- Stationery

## BEGBIES TRAYNOR CHARGE-OUT RATES

Begbies Traynor is a national firm. The rates charged by the various grades of staff that may work on a case are set nationally, but vary to suit local market conditions. The rates applying to the Yorkoffice as at the date of this report are as follows:

<b>Grade of staff</b>	<b>Charge-out rate (£ per hour) 1 December 2018 – until further notice</b>
Partner	495
Director	445
Senior Manager	395
Manager	345
Assistant Manager	250
Senior Administrator	225
Administrator	175
Junior Administrator	140
Support	140

Prior to 1 December 2018, the following rates applied:

<b>Grade of staff</b>	<b>Charge-out rate (£ per hour)</b>
Partner	395
Director	345
Senior Manager	310
Manager	265
Assistant Manager	205
Senior Administrator	175
Administrator	135
Junior Administrator	110
Support	60 - 110



SIP9 A & H Construction (Yorkshire) - Members Voluntary Liquidation - 8383A042 (M) Time Costs Analysis From 21/10/2018 To 06/12/2019

Activity		10	08	16						1.4	3.4	530.00	155.86
General Case Administration and Planning	Case planning												
	Administration	0.7	1.7	0.5						1.4	5.1	500.00	115.69
	Total for General Case Administration and Planning	1.7	2.5	2.1						1.4	6.5	1,120.00	131.78
	Appointment												0.00
Compliance with the Insolvency Act, Rules and best practice	Banking and Bonding		1.0	0.6						2.2	5.3	395.00	74.53
	Case Closure	0.5	2.7	0.7		0.4	2.8				7.1	760.00	107.04
	Statutory reporting and statement of affairs	1.0	2.0								5.8	890.00	118.97
	Total for Compliance with the Insolvency Act, Rules and best practice	1.5	5.7	1.3		0.4	2.8			2.2	18.2	1,845.00	191.37
Investigations	CDDA and investigations												0.00
	Total for Investigations:												0.00
Realisation of assets	Debt collection												0.00
	Property, business and asset sales												0.00
	Retention of Title/Third party assets			1.2							1.2	120.00	100.00
	Total for Realisation of assets:			1.2							1.2	120.00	100.00
Trading	Trading												0.00
	Total for Trading:												0.00
	Secured												0.00
	Others		0.8	1.0							1.6	220.00	122.22
Dealing with all creditors claims (including employees), correspondence and distributions	Creditors committee												0.00
	Total for Dealing with all creditors claims (including employees), correspondence and distributions:		0.8	1.0							1.6	220.00	122.22
	Seeking decisions of creditors												0.00
	Meetings												0.00
Other matters which includes seeking decisions of creditors, meetings, tax, litigation, pensions and travel	Other												0.00
	Tax			0.2						1.0	1.6	90.00	58.25
	Litigation												0.00
	Total for Other matters:			0.2						1.0	1.6	90.00	58.25
	Total hours by staff grade	1.2	8.0	5.8		0.4	2.8			4.6	31.3		
	Total time cost by staff grade	800.00	1,350.00	560.00		20.00	140.00			230.00		3,195.00	
	Average hourly rate £:	250.00	150.00	100.00	0.00	50.00	50.00			50.00		108.47	
	Total fees drawn to date £											6,500.00	

SIP9 A & H Construction (Yorkshire) - Members Voluntary Liquidation - 8383A042.MVL - Time Costs Analysis From 21/10/2014 To 06/12/2019

Staff grade	Candidate's Effect	Duties	Syn. Work	Comp.	Absent / Sick leave	Sick Leave	Furlough	Vacation	Support	Total hours	Total cost £	Average hourly rate £
<b>General Case Administration and Planning</b>	Case planning	4.5	28	16				1.1		11.3	1,825.00	161.50
	Administration	0.7	258	0.5				8.5	3.8	42.0	5,085.00	121.07
	<b>Total for General Case Administration and Planning:</b>	<b>5.2</b>	<b>286</b>	<b>2.1</b>				<b>9.6</b>	<b>3.8</b>	<b>53.3</b>	<b>6,910.00</b>	<b>129.64</b>
	Appointment											0.00
	Banking and Bonding	0.5	47	0.6				1.9	6.1	15.3	1,265.00	82.68
	Case Closure		27	0.7		0.4		2.8		7.1	760.00	107.04
<b>Investigations</b>	Statutory reporting and statement of affairs	3.0	38					5.2		17.0	1,830.00	107.65
	<b>Total for Compliance with the Insolvency Act, Rules and best practice;</b>	<b>3.5</b>	<b>11.2</b>	<b>1.3</b>		<b>0.4</b>		<b>9.9</b>	<b>6.1</b>	<b>39.4</b>	<b>3,885.00</b>	<b>97.84</b>
	CCDA and Investigations											0.00
	<b>Total for Investigations</b>											0.00
	Debt collection											0.00
	Property, business and asset sales			1.2						1.2	120.00	100.00
<b>Trading</b>	Retention of Title/third party assets			<b>1.2</b>						<b>1.2</b>	<b>120.00</b>	<b>100.00</b>
	<b>Total for Realisation of assets,</b>											0.00
	Trading											0.00
	<b>Total for Trading</b>											0.00
	Secured											0.00
	Others		1.0	1.0						2.0	250.00	125.00
<b>Dealing with all creditors (including employees), correspondence and distributions</b>	Creditors committee											0.00
	<b>Total for Dealing with all creditors claims (including employees); correspondence and distributions:</b>		<b>1.0</b>	<b>1.0</b>						<b>2.0</b>	<b>250.00</b>	<b>125.00</b>
	Seeking decisions of creditors											0.00
	Meetings		0.5							0.5	75.00	150.00
	Other:											0.00
	Tax			0.2				0.2	1.8	2.6	140.00	53.85
<b>Other matters which includes seeking assistance of creditors; litigation, pensions and travel</b>	Litigation											0.00
	<b>Total for Other matters,</b>		<b>0.5</b>	<b>0.2</b>				<b>0.2</b>	<b>1.8</b>	<b>3.1</b>	<b>215.00</b>	<b>68.35</b>
	<b>Total hours by staff grade</b>	<b>8.7</b>	<b>413</b>	<b>5.8</b>		<b>0.4</b>		<b>19.7</b>	<b>11.7</b>	<b>99.0</b>		
	<b>Total time cost by staff grade</b>	<b>2,175.00</b>	<b>6,195.00</b>	<b>960.00</b>		<b>20.00</b>		<b>985.00</b>	<b>985.00</b>		<b>11,350.00</b>	
	<b>Average hourly rate £</b>	<b>250.00</b>	<b>150.00</b>	<b>100.00</b>	<b>0.00</b>	<b>50.00</b>		<b>50.00</b>	<b>50.00</b>		<b>114.65</b>	
	<b>Total fees drawn to date £</b>										<b>6,500.00</b>	