

**Liquidator's Progress Report****Pursuant to Sections 92A, 104A and 192 of the  
Insolvency Act 1986****S.192**

To the Registrar of Companies

Company Number

05082075

(a) Insert full name  
of company

Name of Company

(a) A Buckle Construction Limited

Limited

(b) Insert full name(s)  
and address(es)

We (b)  
Paul Finnity  
Baker Tilly Business Services Limited  
3 Hardman Street  
Manchester M3 3HF

and Lindsey Cooper  
Baker Tilly Restructuring and Recovery  
LLP  
3 Hardman Street  
Manchester M3 3HF

the liquidator(s) of the company attach a copy of my/our Progress Report  
under section 192 of the Insolvency Act 1986

The Progress Report covers the period from 10 May 2013  
to 09 May 2014

  
Signed

Date

18/5/14

Presenter's name,  
address and  
reference  
(if any)

Baker Tilly Business Services Limited, Festival Way , Festival Park,  
Stoke-on-Trent ST1 5BB  
Ref LJCX/PF/LMO/RH /HW/5528255

THURSDAY



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19/06/2014

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COMPANIES HOUSE

# Receipts and Payments Abstract: 5528255 - A.Buckle Construction Limited In Liquidation

Bank, Cash and Cash Investment Accounts: From 10/05/2013 To: 09/05/2014

SOA Value £	10/05/2013 to 09/05/2014		Total to 09/05/2014	
	£	£	£	£
FINANCE AND HIRE PURCHASE AGREEMENTS				
9,575 00	BMW E87	0 00	0 00	
(11,000 00)	BMW Financial Services Limited	0 00	0 00	
		0 00		0 00
ASSET REALISATIONS				
200 00	Office Furniture & Equipment	200 00	200 00	
400 00	Plant & Machinery	400 00	400 00	
		600 00		600 00
COST OF REALISATIONS				
0 00	Agents Fees	(250 00)	(250 00)	
0 00	Bank Charges	(2 84)	(2 84)	
0 00	Insurance of Assets	(116 60)	(116 60)	
0 00	Room Hire	(41 67)	(41 67)	
0 00	Specific Bond	(20 00)	(20 00)	
0 00	Statutory Advertising	(84 60)	(84 60)	
		(515 71)		(515 71)
PREFERENTIAL CREDITORS				
(800 00)	Employee - Arrears of Wages	0 00	0 00	
(30 00)	Employee - Holiday Pay	0 00	0 00	
		0 00		0 00
UNSECURED CREDITORS				
(18,548 00)	Directors Loan Account	0 00	0 00	
(2,700 00)	Employee - Notice Pay	0 00	0 00	
(2,850 00)	Employee - Redundancy Pay	0 00	0 00	
(32,103 00)	National Westminster Bank plc	0 00	0 00	
(69,572 00)	Unsecured Creditors	0 00	0 00	
		0 00		0 00
EQUITY				
(10 00)	Ordinary Shareholders	0 00	0 00	
		0 00		0 00
(127,438 00)		84 29	84 29	
REPRESENTED BY				
	Fixed Current A/c		84 29	84 29
			84 29	84 29

## Notes:

Notes

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**IN THE MATTER OF  
A.BUCKLE CONSTRUCTION LIMITED IN LIQUIDATION**

**JOINT LIQUIDATORS' PROGRESS REPORT**

**18 JUNE 2014**

**PAUL FINNITY AND LINDSEY COOPER  
JOINT LIQUIDATORS**

**BAKER TILLY BUSINESS SERVICES LIMITED  
FESTIVAL WAY  
FESTIVAL PARK  
STOKE-ON-TRENT ST1 5BB**

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## **1. PURPOSE OF REPORT**

This report has been prepared in accordance with insolvency legislation to provide creditors, members and the registrar of companies with information relating to the progress of the liquidation in the period from 10 May 2013 to 09 May 2014.

This report has been prepared solely to comply with the statutory requirements of Section 104A of the Insolvency Act 1986 and Rule 4.49C of the Insolvency Rules 1986 (as amended). It 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 significant change. Neither the Liquidators nor Baker Tilly Business Services Limited 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.

## **2. PROGRESS OF THE LIQUIDATION IN THE PREVIOUS TWELVE MONTHS**

### **2.1. Realisation of Assets**

#### **Assets subject to Hire Purchase Agreements**

After receiving notice of the Joint Liquidators appointment BMW Financial Services made contact and informed the Joint Liquidators that the agreement was in fact in the name of the director personally and they intended to communicate with him directly in this respect.

#### **Office Furniture / Equipment and Plant and Machinery**

Robson Kay & Co are independent asset agents who were instructed to value these items for statement of affairs purposes. They anticipated that these assets would realise approximately £600.

The Joint Liquidators were made aware upon their appointment that the director, Mr Buckle, was interested in making an offer for these assets. Mr Buckle was advised to make contact with Robson Kay & Co in order to discuss his offer.

Robson Kay & Co received an offer from Mr Buckle for £600 plus VAT to purchase all of the chattel assets of the Company. The Joint Liquidators were advised to accept this offer on the basis that this would generate a greater net realisation than would have otherwise been the case if the assets had been sold piecemeal at auction.

#### **Book Debts**

As at the date of Liquidation the book debts had a book value of £74,384 however the estimated to realise figure was uncertain.

The Joint Liquidators continue to pursue the three debtors concerned and would

report the following Of the three debtors there are two smaller amounts, one of which the Company has gone into Liquidation with no prospect of a dividend and the other disputes the amount in full. The Joint Liquidators have lodged a claim in the Liquidation and continue to pursue details of the disputed amount.

The largest debtor relates to one individual who owed the Company £65,534 as at the date of Liquidation Knights Solicitors LLP ("Knights") have in principle agreed to act on behalf of the Company in Liquidation on a CFA basis although the actual agreement is yet to be agreed Knights have recently issued a letter before action to the debtor concerned and are currently allowing their 21 day response deadline to expire before pursuing this matter any further

### **VAT Refund**

As set out in the director's statement of affairs the books and records detailed a VAT refund with a book value of £17,634 as at the date of Liquidation This held an uncertain estimated to realise value due to ongoing investigations by HM Revenue and Customs ("HMRC").

HMRC's investigations concluded a claim of £27,299 plus interest was due and this was after set off had been applied

### **2.1.1. Connected Party Transactions**

As explained above Mr Buckle's offer of £600 plus VAT for the assets of the Company was accepted by Robson Kay & Co This transaction represents a transaction to a connected party on the basis that Mr Buckle was a director of the Company

Mr Buckle's offer was accepted in July 2013 Mr Buckle purchased all of the Company's chattel assets. It was agreed that payment for the assets would be made in full and the funds were received by Robson Kay & Co within the first two weeks of August

It is not know whether Mr Buckle sought his own independent advice in relation to this transaction

### **2.2. Investigations**

A general review of the books and records of the Company was undertaken by the Joint Liquidators and their staff in order to review the conduct of the Company immediately prior to Liquidation

In accordance with our statutory obligations, we have filed the appropriate documentation with the Department for Business, Innovation and Skills in relation to the conduct of the directors.

### **2.3. Change in Joint Liquidator**

As a result of John-Paul O'Hara leaving the firm, by Court Order dated 14 November 2013 he was removed as Joint Liquidator and Lindsey Cooper was appointed in his place. Any creditor is entitled to apply to Court to vary or discharge the Order within 28 days from receipt of this report

### **2.4. Administration and Planning**

Time has been spent by the Joint Liquidators and their staff as categorised in the SIP9 summary attached as Administration and Planning. The time spent includes the following

- Setting up all case files and all tasks involved with the appointment of the Joint Liquidators including sending all notices to the relevant parties
- file reviews which then help to determine the future strategy of the case
- overseeing the running of the Liquidation bank account including recording all receipts and payments and bank reconciliations
- general secretarial tasks and filing
- preparing and filing all post appointment tax and VAT returns
- reviewing all paperwork relating to the pension schemes and liaising with the Pension Protection Fund, trustees and all other interested parties in order to determine the requirements of the Joint Liquidators in this matter

## **3. ASSETS REMAINING TO BE REALISED**

The Joint Liquidators continue to pursue the book debts in this case. Unfortunately they are unable to anticipate how long it will take to conclude these matters or the quantum of future realisations from this source

## **4. CREDITORS' CLAIMS AND DIVIDEND PROSPECTS**

### **4.1. Secured Creditors**

There are no secured creditors in this matter

### **4.2. Preferential Creditors**

As set out in the statement of affairs the preferential creditors are expected to total £830

A payment to the preferential creditors in this case is dependant on any future realisations from the book debts and also the costs associated with this matter.

### **4.3. Unsecured Creditors**

As set out in the statement of affairs the unsecured creditors are expected to total £127,198. To date the Joint Liquidators have received claims totalling £21,663 but no steps have been taken to agree these claims

A dividend payment to this class of creditor is also dependant on future realisations made from the book debts and also the costs associated with this matter.

#### **4.4. Prescribed Part**

The "Prescribed Part" is a statutory amount, calculated as a percentage of net floating charge realisations, which entitles unsecured creditors to a share of realisations. This is calculated on a sliding scale up to maximum of £600,000 before costs

There are no creditors secured by charges over the assets and undertakings of the Company. There is therefore no requirement to estimate the amount of the prescribed part of the assets under Section 176A of the Insolvency Act 1986 (as amended)

### **5. RECEIPTS AND PAYMENTS SUMMARY**

We attach as Appendix B a summary of our receipts and payments for the period from 10 May 2013 to 09 May 2014

#### **VAT Basis**

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

### **6. COSTS AND JOINT LIQUIDATORS' REMUNERATION**

#### **6.1. Joint Liquidators' Remuneration and Disbursements**

The Joint Liquidators' remuneration was approved on a time cost basis by the creditors on 10 May 2013. We have incurred time costs of £11,646 since the date of our appointment to the end of this reporting period. No amount has been paid due to insufficient funds and £11,646 remains outstanding.

Approval was also given to the drawing of disbursements, including category 2 disbursements. Details of the current rates are attached at Appendix D.

#### **6.2. Remuneration and Disbursements incurred in the period from 10 May 2013 to 09 May 2014**

We have incurred time costs of £11,646 in the current period. An analysis of time incurred in the period is attached at Appendix G. Details of the sums drawn in respect of remuneration in the period covered by the report are shown on the receipts and payments account (appendix B).

Category 2 disbursements incurred in the period are detailed in Appendix E.



**7. JOINT LIQUIDATORS' STATEMENT OF EXPENSES**

A statement of the expenses incurred during the period, is attached at Appendix F. This includes all expenses incurred by the Joint Liquidators in the period of the report irrespective of whether they have been paid or not and may include estimated amounts where actual invoices have not been received. The receipts and payments abstract at Appendix B sets out the expenses actually paid in the period.

At the Section 98 meeting on 10 May 2013 creditors approved the Statement of Affairs fee and the Meeting of Creditors fee in the sum of £5,000 to be paid to RSM Tenon. These fees have not been paid due to insufficient funds.

**Detailed cost breakdown**

Attached to this report are four Appendices relating to my costs on this assignment:

- Appendix C: A copy of Baker Tilly Business Services Limited's charging, expenses and disbursements policy statement;
- Appendix D: Joint Liquidators' charge out and disbursement rates;
- Appendix E: Category 2 disbursements table; and
- Appendix G: Joint Liquidators' time cost analysis.

The work that we do as Joint Liquidators is derived from the responsibilities placed upon us by the underlying legal and regulatory framework for work of this nature in general. The actual matters with which we are dealing are set out briefly in both this report and in our earlier reports to creditors.

We believe this case generally to be of average complexity and accordingly no extraordinary responsibility has to date fallen upon us as Joint Liquidators. The underlying basis of charging proposed to and approved by the creditors has been Baker Tilly Business Services Limited standard charge out rates. Baker Tilly Business Services Limited charge out rates have been reviewed periodically.

**Other professional costs**

Knights solicitors, have been retained as legal advisors in view of their general experience and expertise in these matters. They have advised the Joint Liquidators in respect of the one large debtor which remains outstanding. As already set out, Knights have agreed to work on a Conditional Fee basis and this is currently being reviewed by the Joint Liquidators.

Robson Kay & Co were retained as agents to dispose of the company's tangible assets. I have agreed that they be remunerated on a fixed fee basis. They have submitted invoices totalling £250 which have been paid.

**8. CREDITORS' RIGHT TO INFORMATION AND ABILITY TO CHALLENGE REMUNERATION AND EXPENSES**

In accordance with the provisions of Rules 4.49E and 4.131 of the Insolvency Rules 1986 creditors have a right to request further information about remuneration or expenses and to challenge such remuneration or expenses.

A request for further information must be made in writing within 21 days of receipt of this report

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 that the remuneration charged, the basis fixed or expenses incurred by the liquidator are in all the circumstances excessive

A Creditors' Guide to Liquidators' Fees, which provides information for creditors in relation to the remuneration of a Liquidator, can be accessed by following the links within our website. Please note that a hard copy of any document uploaded to our website can be requested.

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

Should you have any further queries please do not hesitate to contact me

  
**Paul Finity**  
**Baker Tilly Business Services Limited**  
**Joint Liquidator**

Paul Finity is licensed to act as an Insolvency Practitioner in the UK by the Insolvency Practitioners Association  
Lindsey Cooper is licensed to act as an Insolvency Practitioner in the UK by the Institute of Chartered Accountants in England and Wales

**Appendix A****COMPANY INFORMATION**

Company Name	A.Buckle Construction Limited
Joint Liquidators	Paul Finnity and Lindsey Cooper  Previous office holder John-Paul O'Hara was appointed as Joint Liquidator on 10 May 2013 and was removed from office on 14 November 2013 and was replaced by Lindsey Cooper
Date of Appointment	10 May 2013
Company Number:	05082075
Date of Incorporation:	23 March 2004
Trading Name	n/a
Trading Address	The Glades Festival Way Stoke on Trent Staffordshire ST1 5SQ
Principal Activity	Construction of commercial buildings
Registered Office	Baker Tilly Business Services Limited, Festival Way , Festival Park, Stoke-on-Trent ST1 5BB  Previous registered office: The Glades, Festival Way, Stoke on Trent, Staffordshire, ST1 5SQ

# Receipts and Payments Abstract: 5528255 - A.Buckle Construction Limited In Liquidation

Bank, Cash and Cash Investment Accounts From 10/05/2013 To: 09/05/2014

SOA Value £	10/05/2013 to 09/05/2014		Total to 09/05/2014	
	£	£	£	£
FINANCE AND HIRE PURCHASE AGREEMENTS				
9,575 00	BMW E87	0 00	0 00	
(11,000 00)	BMW Financial Services Limited	0 00	0 00	
		0 00		0 00
ASSET REALISATIONS				
200 00	Office Furniture & Equipment	200 00	200 00	
400 00	Plant & Machinery	400 00	400 00	
		600 00		600 00
COST OF REALISATIONS				
0 00	Agents Fees	(250 00)	(250 00)	
0 00	Bank Charges	(2 84)	(2 84)	
0 00	Insurance of Assets	(116 60)	(116 60)	
0 00	Room Hire	(41 67)	(41 67)	
0 00	Specific Bond	(20 00)	(20 00)	
0 00	Statutory Advertising	(84 60)	(84 60)	
		(515 71)		(515 71)
PREFERENTIAL CREDITORS				
(800 00)	Employee - Arrears of Wages	0 00	0 00	
(30 00)	Employee - Holiday Pay	0 00	0 00	
		0 00		0 00
UNSECURED CREDITORS				
(18,548 00)	Directors Loan Account	0 00	0 00	
(2,700 00)	Employee - Notice Pay	0 00	0 00	
(2,850 00)	Employee - Redundancy Pay	0 00	0 00	
(32,103 00)	National Westminster Bank plc	0 00	0 00	
(69,572 00)	Unsecured Creditors	0 00	0 00	
		0 00		0 00
EQUITY				
(10 00)	Ordinary Shareholders	0 00	0 00	
		0 00		0 00
(127,438 00)		84 29	84 29	
REPRESENTED BY				
	Fixed Current A/c		84 29	
			84 29	

**BAKER TILLY BUSINESS SERVICES LIMITED**

**CHARGING, EXPENSES AND DISBURSEMENTS POLICY STATEMENT**

**Charging policy**

- Partners, directors, managers, administrators, cashiers, secretarial and support staff are allocated an hourly charge out rate which is reviewed from time to time
- Work undertaken by cashiers, secretarial and support staff will be or has been charged for separately and such work will not or has not also been charged for as part of the hourly rates charged by partners, directors, managers and administrators.
- Time spent by partners and all staff in relation to the insolvency estate is charged to the estate.
- Time is recorded in 6-minute units at the rates prevailing at the time the work is done
- The current charge rates for Baker Tilly Business Services Limited Stoke-on-Trent are attached
- Time billed is subject to Value Added Tax at the applicable rate, where appropriate.
- It is the office holder's policy to ensure that work undertaken is carried out by the appropriate grade of staff required for each task, having regard to its complexity and the skill and experience actually required to perform it
- Baker Tilly Business Services Limited's charge out rates are reviewed periodically.

**Expenses and disbursements policy**

- Only expenses and disbursements properly incurred in relation to an insolvency estate are re-charged to the insolvency estate.
- Expenses and disbursements which comprise external supplies of incidental services specifically identifiable to the insolvency estate require disclosure to the relevant approving party, but do not require approval of the relevant approving party prior to being drawn from the insolvency estate. These are known as "Category 1" disbursements.
- Expenses and disbursements which are not capable of precise identification and calculation (for example any which include an element of shared or allocated costs) or payments to outside parties that the firm or any associate has an interest, require the approval of the relevant approving party prior to being drawn from the insolvency estate. These are known as "Category 2" disbursements
- A resolution to consider approving "Category 2" disbursements at the rates prevailing at the time the cost is incurred to Baker Tilly Business Services Limited Stoke-on-Trent will be proposed to the relevant approving party in accordance with the legislative requirements
- General office overheads are not re-charged to the insolvency estate as a disbursement.
- Any payments to outside parties in which the office holder or his firm or any associate has an interest will only be made with the approval of the relevant approving party
- Expenses and disbursements re-charged to or incurred directly by an insolvency estate are subject to VAT at the applicable rate, where appropriate.

## Appendix D

### BAKER TILLY BUSINESS SERVICES LIMITED JOINT LIQUIDATORS' CURRENT CHARGE OUT AND CATEGORY 2 DISBURSEMENT RATES

	Rate since 01/04/2014 £	Rate since 01/11/2011 £
Partner and licensed Insolvency Practitioner	395 - 420	395
Director and licensed Insolvency Practitioner		355
Associate Director	300-350	
Senior Manager		300
Assistant Manager	190	220
Senior Administrator		185
Administrator		155
Secretarial and support staff	130	130 – 185
Cashier	130	185

“CATEGORY 2” DISBURSEMENT RATES	
Internal room hire	£50
Travel (car)	45p per mile
Storage	£2 50 initial cost per box, £1.00 per box per month, £2.00 per box destroyed

**A.Buckle Construction Limited In Liquidation**  
**contd.**

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**Appendix F**

**STATEMENT OF EXPENSES INCURRED BY THE JOINT LIQUIDATORS' IN THE  
PERIOD FROM 10 MAY 2013 TO 09 MAY 2014**

<b>Type and Purpose</b>	<b>Incurred in Period</b>
	<b>£</b>
Insurance of assets	116 60
Room hire	41 67
Specific bond	20 00
Statutory advertising	253 80
Storage	15 50
<b>Total</b>	<b>447.57</b>

## **Appendix G**

### **JOINT LIQUIDATORS' TIME COST ANALYSIS**

#### **FOR THE PERIOD FROM 10 MAY 2013 TO 09 MAY 2014**

Please note that we have re-designed our SIP9 analysis table to provide a more detailed analysis of the grades of staff within the firm. Please note that this change does not alter the value of time costs recorded, purely the column within the table to which that time, and cost, has been allocated.



# Restructuring & Recovery SIP9 Summary Level 2

A.Buckle Construction Limited

1045444 / 704 - CCVL002 - Creditors' Voluntary Liquidation

For the period 10/05/2013 to 09/05/2014

Period	Hours Spent	Partners	Directors / Associate Directors	Managers	Assistant Managers	Administrators	Assistants & Support Staff	Total Hours	Total Time Costs	Average Rates
<b>Administration and Planning</b>										
	Case Management	0.0	0.0	3.9	0.0	14.9	2.3	21.1	£ 3,556.50	168.29
	Director(s)/debtor/bankrupt	0.0	0.0	0.1	0.0	0.0	0.0	0.1	£ 30.00	300.00
	Pension Scheme	0.0	0.0	0.0	0.0	0.4	0.0	0.4	£ 64.00	160.00
	Receipts and Payments	0.0	0.0	0.5	0.0	2.4	0.1	3.0	£ 544.00	181.33
	Tax Matters	0.5	0.0	0.3	0.0	4.3	0.0	5.1	£ 962.00	188.63
	<b>Total</b>	<b>0.5</b>	<b>0.0</b>	<b>4.8</b>	<b>0.0</b>	<b>22.0</b>	<b>2.4</b>	<b>29.7</b>	<b>£ 5,156.50</b>	<b>173.42</b>
<b>Investigations</b>										
	Investigations/CDDA	0.0	0.0	0.5	0.0	1.7	0.0	2.2	£ 422.00	191.82
	<b>Total</b>	<b>0.0</b>	<b>0.0</b>	<b>0.5</b>	<b>0.0</b>	<b>1.7</b>	<b>0.0</b>	<b>2.2</b>	<b>£ 422.00</b>	<b>191.82</b>
<b>Realisation of Assets</b>										
	Assets - general/other	0.0	3.0	0.0	0.0	5.2	0.0	8.2	£ 1,914.50	233.48
	Debtors & sales finance	1.0	3.7	1.8	0.0	3.9	0.0	10.4	£ 2,763.00	265.67
	<b>Total</b>	<b>1.0</b>	<b>6.7</b>	<b>1.8</b>	<b>0.0</b>	<b>9.1</b>	<b>0.0</b>	<b>18.6</b>	<b>£ 4,677.50</b>	<b>251.48</b>
<b>Creditors</b>										
	Employees	0.0	0.9	0.0	0.0	2.3	0.0	3.2	£ 692.00	216.25
	Unsecured Creditors	0.0	0.2	1.5	0.0	1.5	0.0	3.2	£ 698.00	218.13
	<b>Total</b>	<b>0.0</b>	<b>1.1</b>	<b>1.5</b>	<b>0.0</b>	<b>3.8</b>	<b>0.0</b>	<b>6.4</b>	<b>£ 1,390.00</b>	<b>217.19</b>
	<b>Total Hours</b>	<b>1.5</b>	<b>7.8</b>	<b>8.6</b>	<b>0.0</b>	<b>36.6</b>	<b>2.4</b>	<b>56.9</b>	<b>£ 11,646.00</b>	<b>204.56</b>
	<b>Total Time Cost</b>	<b>£ 592.50</b>	<b>£ 2,808.00</b>	<b>£ 2,253.00</b>	<b>£ 0.00</b>	<b>£ 5,974.50</b>	<b>£ 18.00</b>	<b>£ 11,646.00</b>		
<b>Total Hours</b>		<b>1.5</b>	<b>7.8</b>	<b>8.6</b>	<b>0.0</b>	<b>36.6</b>	<b>2.4</b>	<b>56.9</b>	<b>£ 11,646.00</b>	<b>204.56</b>
<b>Total Time Cost</b>		<b>£ 592.50</b>	<b>£ 2,808.00</b>	<b>£ 2,253.00</b>	<b>£ 0.00</b>	<b>£ 5,974.50</b>	<b>£ 18.00</b>	<b>£ 11,646.00</b>		
<b>Average Rates</b>		<b>395.00</b>	<b>360.00</b>	<b>261.98</b>	<b>0.00</b>	<b>163.24</b>	<b>7.40</b>	<b>204.56</b>		