

**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

04055872

Name of Company

(a) Insert full name  
of company

(a) Midland Plant Hire Limited

Limited

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

We (b)

Lindsey Cooper  
RSM Restructuring Advisory LLP  
3 Hardman Street  
Manchester M3 3HFand Jeremy Woodside  
RSM Restructuring Advisory LLP  
3 Hardman Street  
Manchester M3 3HFthe liquidator(s) of the company attach a copy of my/our Progress Report  
under section 192 of the Insolvency Act 1986The Progress Report covers the period from 24 September 2014  
to 23 September 2015

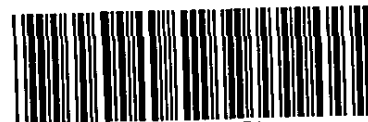
Signed

Date

2/11/15

Presenter's name,  
address and  
reference  
(if any)RSM Restructuring Advisory LLP, 3 Hardman Street, Manchester M3  
3HF  
Ref PF/LJCX/LMO/RH /HW/5525120

WEDNESDAY



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04/11/2015

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COMPANIES HOUSE

**IN THE MATTER OF**  
**MIDLAND PLANT HIRE LIMITED IN LIQUIDATION**

**JOINT LIQUIDATORS' PROGRESS REPORT**

**02 NOVEMBER 2015**

**LINDSEY COOPER AND JEREMY WOODSIDE**  
**JOINT LIQUIDATORS**

**RSM RESTRUCTURING ADVISORY LLP**  
**3 HARDMAN STREET**  
**MANCHESTER M3 3HF**

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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 24 September 2014 to 23 September 2015. This report should be read in conjunction with any previous reports that have been issued, copies of which are available on request.

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.

RSM Restructuring Advisory LLP was previously named Baker Tilly Restructuring and Recovery LLP until 26 October 2015.

Neither the 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.

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

### **2.1 Potential Claim for Compensation for Mis-selling of Interest Rate Hedging Product**

As you may be aware, a settlement agreement was recently reached between the Financial Conduct Authority ("FCA") and certain major banks in relation to the sale of interest rate hedging products. We are currently investigating whether or not the company was sold a relevant Interest Rate Hedging Product, and whether there is an entitlement to redress whether inside the framework of the FCA settlement, or otherwise.

#### **2.1. Change in Joint Liquidator**

As a result of Paul Finnity retiring from Baker Tilly Restructuring and Recovery LLP by Court Order dated 30 March 2015, he was removed as Joint Liquidator and Jeremy Woodside (IP No 9515) of Baker Tilly Restructuring and Recovery LLP was appointed in his place. A Notice to this effect was advertised in the London Gazette on 15 April 2015, and in accordance with the terms of the Order, Paul Finnity was released from office with effect from 7 May 2015. The costs of the application were met by Baker Tilly Restructuring and Recovery LLP. The Order also provided that each creditor of the estate was at liberty to apply to vary or discharge the Order within 21 days of publication in the Gazette (or receipt of this report, if sooner).

## **2.2. 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:

- preparation and submission of all necessary appointment documentation and notices
- 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
- organising and review of the books and records of the Company
- preparation and submission of post appointment tax returns
- review of the pension scheme, instructing and communicating with agents assisting with winding up the scheme

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

There are no assets remaining to be realised.

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

#### **4.1. Secured Creditors**

As previously reported Lloyds TSB Bank plc ("Lloyds") hold a fixed and floating charge over the assets of the Company and as at the date of Liquidation were owed £142,000.

Due to insufficient funds it has not been possible to pay a distribution to the secured creditor.

#### **4.2 Preferential Creditors**

The preferential creditors which totalled £8,287 were paid 100p in the £ on 10 September 2014. A dividend of £357.86 remained unclaimed and this was forwarded to the Insolvency Service on 10 April 2015.

#### **4.3. Unsecured Creditors**

Notice was given in the annual progress report dated 19 November 2013 that no dividend will be declared to the unsecured creditors as the funds realised have already been used or allocated for defraying the expenses of the Liquidator.

#### **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 a maximum of £600,000 before costs.

Whilst there are creditors secured by fixed and qualifying floating charges over the assets and undertaking of the Company, those creditors will receive no recovery under their floating charges. 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 24 September 2014 to 23 September 2015.

## **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 creditors on 24 September 2012. We have incurred time costs of £26,890.00 since the date of our appointment. Of this, a total of £12,691.50 (plus VAT) has been paid and £14,198.50 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 24 September 2013 to 23 September 2015**

We have incurred time costs of £2,935.00 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**

### **7.1 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, together with cumulative figures.

At the Section 98 meeting on 24 September 2012, creditors approved the Statement of Affairs fee in the sum of £5,000 to be paid to RSM Tenon Recovery. These fees have been paid.

### **7.2. Detailed cost breakdown**

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

- Appendix C: A copy of Baker Tilly Restructuring and Recovery LLP'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 Restructuring and Recovery LLP standard charge out rates. Baker Tilly Restructuring and Recovery LLP charge out rates have been reviewed periodically.

## 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



Jeremy Nigel Ian Woodside  
RSM Restructuring Advisory LLP  
Joint Liquidator

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

Jeremy Woodside is licensed to act as an Insolvency Practitioner 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

## Appendix A

### STATUTORY INFORMATION

Company Name	Midland Plant Hire Limited
Joint Liquidators	Lindsey Cooper and Jeremy Woodside
Previous Office Holders	John Paul O'Hara was appointed Joint Liquidator on 27 August 2013 and was replaced by Lindsey cooper on 14 November 2014 Paul Finnity was appointed Joint Liquidator on 27 August 2013 and was replaced by Jeremey Woodside on 30 March 2015
Date of Appointment	24 September 2012
Company Number	04055872
Date of Incorporation	18 August 2000
Trading Name	Not Applicable
Trading Address	Midland House Acton Street Long Eaton Nottingham NG10 1FT
Principal Activity	Plant Hire & Earth Moving
Registered Office	RSM Restructuring Advisory LLP, 3 Hardman Street, Manchester M3 3HF



**Receipts and Payments Abstract: 5525120 - Midland Plant Hire Limited In Liquidation**

Bank, Cash and Cash Investment Accounts: From 24/09/2014 To 23/09/2015

SOA Value £	24/09/2014 to 23/09/2015		Total to 23/09/2015	
	£	£	£	£
<b>SECURED CREDITORS</b>				
(142,000 00)	Lloyds Bank plc	0 00	0 00	0 00
			0 00	0 00
<b>FINANCE AND HIRE PURCHASE AGREEMENTS</b>				
(37,242 00)	BNP Paribas	0 00	0 00	
(70,065 00)	Close Finance	0 00	0 00	
50,000 00	Hyundai Excavator	0 00	0 00	
25,800 00	Mercedes-Benz E Class Cabriolet	0 00	0 00	
(32,947 00)	Mercedes-Benz Finance	0 00	0 00	
67,300 00	Tipper Wagons x 3	0 00	0 00	
			0 00	0 00
<b>ASSET REALISATIONS</b>				
28,000 00	Book Debts	0 00	28,326 58	
150 00	Furniture & Equipment	0 00	0 00	
0 00	Insurance Refund	0 00	295 19	
			0 00	28,621 77
<b>COST OF REALISATIONS</b>				
0 00	Agents/Valuers Fees	0 00	(475 00)	
0 00	Bank Charges	(30 91)	(47 94)	
0 00	Liquidators Fees	(1,400 00)	(12,691 50)	
0 00	Preparation of S of A	0 00	(5,000 00)	
0 00	Room Hire	0 00	(90 00)	
0 00	Specific Bond	0 00	(80 00)	
0 00	Statutory Advertising	0 00	(229 50)	
0 00	Storage and collection costs	0 00	(902 55)	
			(1,430 91)	(19,516 49)
<b>PREFERENTIAL CREDITORS</b>				
(8,288 00)	Employee Arrears/Hol Pay	0 00	0 00	
0 00	Holiday Pay	0 00	(3,587 81)	
0 00	Other Claims	0 00	(1,120 09)	
0 00	Wages	0 00	(3,580 04)	
			0 00	(8,287 94)
<b>UNSECURED CREDITORS</b>				
(14,568 00)	Directors	0 00	0 00	
(35,990 00)	Employees	0 00	0 00	
(25,534 00)	HM Revenue & Customs/PAYE	0 00	0 00	
(104,425 00)	HM Revenue & Customs/VAT	0 00	0 00	
(144,879 00)	Trade & Expense Creditors	0 00	0 00	
			0 00	0 00
<b>EQUITY</b>				
(666 00)	Ordinary Shareholders	0 00	0 00	
			0 00	0 00
(445,354 00)		(1,430 91)		817 34
<b>REPRESENTED BY</b>				
	Interest Bearing Current Account		817 34	817 34
				817 34

## **Appendix C**

### **RSM RESTRUCTURING ADVISORY LLP**

#### **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 RSM Restructuring Advisory LLP Manchester 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
- RSM Restructuring Advisory LLP'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 RSM Restructuring Advisory LLP Manchester 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

### RSM RESTRUCTURING ADVISORY LLP

#### JOINT LIQUIDATORS' CURRENT CHARGE OUT AND CATEGORY 2 DISBURSEMENT RATES

HOURLY CHARGE OUT RATES		
	Rates at commencement £	Current rates £
Partner	395	395
Directors / Associate Directors	355	300 to 350
Manager	300	260
Assistant Managers	220	190
Administrators	185	130 to 185
Support staff	130 to 185	130

"CATEGORY 2" DISBURSEMENT RATES	
Internal room hire	£50 00
Subsistence	£25 per night (from 3 <sup>rd</sup> September 2013) £23 per night (up to 2 <sup>nd</sup> September 2013)
Travel (car)	38p per mile (up to and including 31 March 2010) 40p per mile (from 1 April 2010) 42 5p per mile (from 1 April 2011)
"Tracker" searches	£10 per case

## Appendix E

### JOINT LIQUIDATORS' CATEGORY 2 DISBURSEMENTS TABLE

Amounts paid or payable to the Office Holder's firm or to any party in which the office holder or his firm or any associate has an interest		
Recipient, Type and Purpose	Paid	Unpaid
	£	£
Nil		
Total		

**STATEMENT OF EXPENSES INCURRED BY THE JOINT LIQUIDATORS' IN THE PERIOD FROM 24 SEPTEMBER 2014 TO 23 SEPTEMBER 2015**

Type and Purpose	Incurred in Period
	£
Specific Bond	10 00
Total	10.00

## **Appendix G**

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

#### **FOR THE PERIOD FROM 24 SEPTEMBER 2014 TO 23 SEPTEMBER 2015**

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

Midland Plant Hire Limited

1051012 / 704 - CCVL002 - Creditors' Voluntary Liquidation

For the period 24/09/2014 to 23/09/2015

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	1.2	0.0	2.4	0.0	3.6	£ 540.00	150.00
	Closure	0.2	0.0	0.0	0.0	0.0	0.0	0.2	£ 84.00	420.00
	Receipts and Payments	0.0	0.0	0.0	0.3	2.9	0.2	3.4	£ 465.00	136.76
	Tax Matters	0.6	0.0	0.0	0.0	1.1	0.0	1.7	£ 395.00	232.35
	<b>Total</b>	<b>0.8</b>	<b>0.0</b>	<b>1.2</b>	<b>0.3</b>	<b>6.4</b>	<b>0.2</b>	<b>8.9</b>	<b>£ 1,484.00</b>	<b>166.74</b>
	<b>Creditors</b>									
	Other Creditor Meetings and Reports	1.0	0.0	4.0	0.0	1.0	0.0	6.0	£ 1,310.00	218.33
	Preferential Creditors	0.0	0.0	0.4	0.0	0.0	0.0	0.4	£ 76.00	190.00
	Secured Creditors	0.0	0.0	0.0	0.0	0.2	0.0	0.2	£ 26.00	130.00
	Unsecured Creditors	0.0	0.0	0.0	0.0	0.3	0.0	0.3	£ 39.00	130.00
	<b>Total</b>	<b>1.0</b>	<b>0.0</b>	<b>4.4</b>	<b>0.0</b>	<b>1.5</b>	<b>0.0</b>	<b>6.9</b>	<b>£ 1,451.00</b>	<b>210.29</b>
	<b>Total Hours</b>	<b>1.8</b>	<b>0.0</b>	<b>5.6</b>	<b>0.3</b>	<b>7.9</b>	<b>0.2</b>	<b>15.8</b>	<b>£ 2,935.00</b>	<b>185.76</b>
	<b>Total Time Cost</b>	<b>£ 756.00</b>	<b>£ 0.00</b>	<b>£ 1,064.00</b>	<b>£ 57.00</b>	<b>£ 1,027.00</b>	<b>£ 31.00</b>	<b>£ 2,935.00</b>		
		<b>1.8</b>	<b>0.0</b>	<b>5.6</b>	<b>0.3</b>	<b>7.9</b>	<b>0.2</b>	<b>15.8</b>	<b>£ 2,935.00</b>	<b>185.76</b>
	<b>Total Time Cost</b>	<b>£ 756.00</b>	<b>£ 0.00</b>	<b>£ 1,064.00</b>	<b>£ 57.00</b>	<b>£ 1,027.00</b>	<b>£ 31.00</b>	<b>£ 2,935.00</b>		
	<b>Average Rates</b>	<b>420.00</b>	<b>0.00</b>	<b>190.00</b>	<b>190.00</b>	<b>130.00</b>	<b>155.00</b>	<b>185.76</b>		

# Restructuring & Recovery SIP9 Summary Level 2

## Midland Plant Hire Limited

1051012 / 704 - CCVL002 - Creditors' Voluntary Liquidation

For the period 24/09/2012 to 23/09/2015

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>	Appointment	0.0	0.0	5.9	0.0	0.0	0.0	5.9	£ 1,298.00	220.00
	Case Management	5.1	0.1	9.9	0.0	5.8	5.3	26.2	£ 5,715.00	218.13
	Closure	0.2	0.0	0.0	0.0	0.0	0.0	0.2	£ 84.00	420.00
	Pre-appointment matters	0.0	0.0	0.0	0.0	0.0	0.2	0.2	£ 22.00	110.00
	Receipts and Payments	0.0	0.0	0.1	0.9	12.2	0.7	13.9	£ 2,321.50	167.01
	Tax Matters	0.6	0.0	0.4	0.1	2.4	0.0	3.5	£ 742.00	212.00
	Total	5.9	0.1	16.3	1.0	20.4	6.2	49.9	£ 10,182.50	204.06
	<b>Investigations</b>									
	Investigations/CDDA	0.0	0.0	4.3	0.0	0.0	0.0	4.3	£ 946.00	220.00
	Total	0.0	0.0	4.3	0.0	0.0	0.0	4.3	£ 946.00	220.00
<b>Realisation of Assets</b>	Assets - general/other	3.5	0.0	1.9	0.0	0.3	0.0	5.7	£ 1,856.00	325.61
	Debtors & sales finance	5.5	0.0	13.9	0.0	0.0	0.0	19.4	£ 5,230.50	269.61
	Total	9.0	0.0	15.8	0.0	0.3	0.0	25.1	£ 7,086.50	282.33
	<b>Creditors</b>									
<b>Creditors</b>	Employees	0.0	0.0	1.8	0.0	0.0	0.0	1.8	£ 393.00	218.33
	Other Creditor Meetings and Reports	2.0	0.0	10.0	0.0	1.3	0.0	13.3	£ 3,071.50	230.94
	Preferential Creditors	1.1	0.0	6.3	0.0	0.0	0.0	7.4	£ 1,677.00	226.62
	Secured Creditors	0.0	0.0	0.1	0.0	0.2	0.0	0.3	£ 48.00	160.00
	Unsecured Creditors	2.5	0.0	11.0	0.0	0.6	0.0	14.1	£ 3,485.50	247.20
	Total	5.6	0.0	29.2	0.0	2.1	0.0	36.9	£ 8,675.00	235.09
<b>Total Hours</b>	Total Hours	20.5	0.1	65.6	1.0	22.8	6.2	116.2	£ 26,890.00	231.41
	Total Time Cost	£ 8,155.50	£ 30.00	£ 14,235.00	£ 185.00	£ 3,700.00	£ 584.50	£ 26,890.00		
<b>Total Hours Cost</b>	Total Hours	20.5	0.1	65.6	1.0	22.8	6.2	116.2	£ 26,890.00	231.41
	Total Time Cost	£ 8,155.50	£ 30.00	£ 14,235.00	£ 185.00	£ 3,700.00	£ 584.50	£ 26,890.00		
<b>Average Rates</b>		397.83	300.00	217.00	185.00	162.28	94.27	231.41		