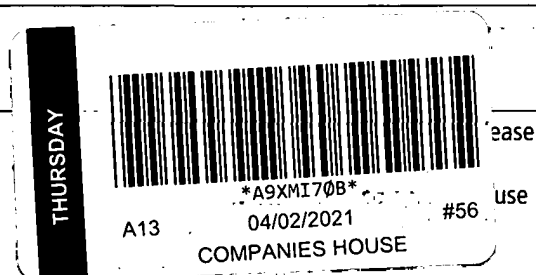


# LIQ03

## Notice of progress report in voluntary winding up

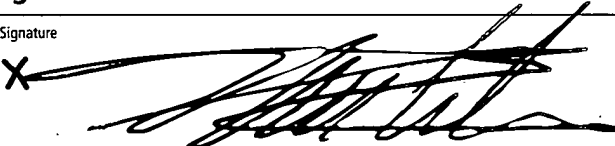


Companies House



|                      |                               |   |
|----------------------|-------------------------------|---|
| <b>1</b>             | <b>Company details</b>        |   |
| Company number       | 0 4 4 8 0 7 1 4               | <b>→ Filing in this form</b><br>Please complete in typescript or in<br>bold black capitals. |
| Company name in full | Vantage Care Solutions Ltd    |   |
| <b>2</b>             | <b>Liquidator's name</b>      |   |
| Full forename(s)     | Stephen                       |   |
| Surname              | Katz                          |   |
| <b>3</b>             | <b>Liquidator's address</b>   |   |
| Building name/number |                               |   |
| Street               | 26 - 28 Bedford Row           |   |
| Post town            | London                        |   |
| County/Region        |                               |   |
| Postcode             | W C 1 R 4 H E                 |   |
| Country              |                               |   |
| <b>4</b>             | <b>Liquidator's name ①</b>    |   |
| Full forename(s)     |                               | <b>① Other liquidator</b><br>Use this section to tell us about<br>another liquidator.       |
| Surname              |                               |   |
| <b>5</b>             | <b>Liquidator's address ②</b> |   |
| Building name/number |                               | <b>② Other liquidator</b><br>Use this section to tell us about<br>another liquidator.       |
| Street               |                               |   |
| Post town            |                               |   |
| County/Region        |                               |   |
| Postcode             |                               |   |
| Country              |                               |   |

LIQ03  
Notice of progress report in voluntary winding up

|   |   |                |                |                |                |                |                |                |  |  |
|---|---|----------------|----------------|----------------|----------------|----------------|----------------|----------------|--|--|
| <b>6</b>  | <b>Period of progress report</b>  |                |                |                |                |                |                |                |  |  |
| From date   | <sup>d</sup> 0  | <sup>d</sup> 7 | <sup>m</sup> 1 | <sup>m</sup> 2 | <sup>y</sup> 2 | <sup>y</sup> 0 | <sup>y</sup> 1 | <sup>y</sup> 9 |  |  |
| To date   | <sup>d</sup> 0  | <sup>d</sup> 6 | <sup>m</sup> 1 | <sup>m</sup> 2 | <sup>y</sup> 2 | <sup>y</sup> 0 | <sup>y</sup> 2 | <sup>y</sup> 0 |  |  |
| <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  | <div>Signature</div> <div>X  X</div> |                |                |                |                |                |                |                |  |  |
| Signature date  | <sup>d</sup> 0  | <sup>d</sup> 2 | <sup>m</sup> 0 | <sup>m</sup> 2 | <sup>y</sup> 2 | <sup>y</sup> 0 | <sup>y</sup> 2 | <sup>y</sup> 1 |  |  |



LIQ03

Notice of progress report in voluntary winding up



**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 **Stephen Katz**

Company name **David Rubin & Partners**

Address

**26 - 28 Bedford Row**

Post town

**London**

County/Region

Postcode

**W C 1 R 4 H E**

Country

DX

**London/Chancery Lane**

Telephone

**020 7400 7900**



**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)

**IN THE MATTER OF**  
**VANTAGE CARE SOLUTIONS LTD – IN LIQUIDATION**

**AND**  
**THE INSOLVENCY ACT 1986**

**THE LIQUIDATOR'S FOURTH ANNUAL PROGRESS REPORT**  
**PURSUANT TO SECTION 104A OF THE INSOLVENCY ACT 1986**  
**AND**  
**PART 18 OF THE INSOLVENCY (ENGLAND AND WALES) RULES 2016**  
**FOR THE YEAR ENDED 6 DECEMBER 2020**



**VANTAGE CARE SOLUTIONS LTD - IN LIQUIDATION**  
**Annual Progress Report pursuant to Section 104A of the Insolvency Act 1986**

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- b. Statutory information
- c. Liquidator's name and address
- d. Any Change in the Office Holder
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- f. Liquidator's remuneration and expenses
- g. Creditors and distributions
- h. Details of what remains to be done
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- A. Receipts and Payments Account from 7 December 2019 to 6 December 2020
- A. Cumulative Receipts and payments account from 7 December 2016 to 6 December 2020
- B. Time Analysis for the period 7 December 2019 to 6 December 2020
- B. Cumulative Time Analysis for the Period from 7 December 2016 to 6 December 2020

**VANTAGE CARE SOLUTIONS LTD - IN LIQUIDATION**  
**Annual Progress Report pursuant to Section 104A of the Insolvency Act 1986**

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**(a) Introduction**

The Company was placed into liquidation by a Special Resolution of the members on 7 December 2016. This report provides an update on the progress in the liquidation pursuant to Section 104A of the Insolvency Act 1986 for the year ended 6 December 2020 and should be read in conjunction with my previous progress reports.

**Rule 18.3: Progress Report**

**(b) Statutory information**

Company name: Vantage Care Solutions Ltd  
Registered office: 26-28 Bedford Row, London, WC1R 4HE  
Company number: 04480714  
Trading address: Sky Studios, 149b Albert Road, North Woolwich, London, E16 2JD

**(c) Liquidator's name and address:**

Stephen Katz, Office Holder Number: 8681, of David Rubin & Partners, and he may be contacted in writing at 26 - 28 Bedford Row, London, WC1R 4HE.

**(d) Any changes in the Office Holder**

I was appointed Liquidator of the Company on 7 December 2016. There has not been a change in the Office Holder since the original appointment date.

**(e) Details of progress during the period and summary account of Receipts and Payments under review and cumulatively:**

A Receipts and Payments Account is attached at Appendix A, which is further explained below. Also, attached at Appendix A is a cumulative Receipts and Payments Account for the period from 7 December 2016 to 6 December 2020.

**1. Receipts**

**1.1 Book Debts**

As previously reported, the Directors' Statement of Affairs showed an outstanding debt due to the Company in the sum of £10,239 from the London Borough of Tower Hamlets ("the Council"). We had made numerous attempts to obtain the Company's accounting records and outstanding invoices from the directors, however the directors had failed to comply with my reasonable requests for access to the relevant books and records.

Consequently, I had been in direct contact with the Council in order to seek clarification on any payments made since the commencement of the liquidation. The Council advised that their records showed that there was no outstanding debt owed to the Company, and that they were investigating whether any payments had been made to any other company operated by the directors which may be operating under a similar name or trading style.

**VANTAGE CARE SOLUTIONS LTD - IN LIQUIDATION**  
**Annual Progress Report pursuant to Section 104A of the Insolvency Act 1986**

In order to assist in establishing the position, I instructed specialist corporate debt recovery agents, Grace and Good Limited ("GAGL"), to assist with the process of identifying and obtaining the sum outstanding to the Company.

GAGL were selected as agents on the basis of their experience and expertise in dealing with the recovery of disputed book debts of this nature in insolvency situations. The agreed basis of GAGL's fees was 35% of the first £25,000 recovered, and 25% of any further recoveries thereafter.

Based on GAGL's work and further enquiries made with the Company's directors and the Council, it became apparent that the quantum of the debt owed to the Company by the Council was significantly higher than that stated within the Directors' Statement of Affairs, with the sum owed by the Council potentially being as much as £35,000.

It was understood that this discrepancy may have arisen as a result of the Council having dealt with the Company and another associated company operated by the Directors under one combined account number, thereby potentially inadvertently allowing sums due to the Company to be paid in error to the other company operated by the directors.

Following lengthy discussions between GAGL and the Council and the undertaking of extensive further reconciliations of the Company's account, the Council agreed to pay the sum of £27,500 in full and final settlement of all sums potentially due to the Company. In accordance with the advice of our agents, this offer was accepted.

The sum £27,500 was received from the Council into the Liquidation estate in the period covered by this report and no further sums will be recovered in this regard.

**1.2 Bank interest gross**

The funds in hand are held in an interest bearing account with a High Street bank in the Office Holder's name as Liquidator of the Company.

Interest earned on the funds in hand amounts to £0.91, all of which was received during the year under review.

**2. Payments**

**2.1 Specific Bond**

The specific bond is the cost of insurance, based on the level of realisations by the Liquidator, as required by the Insolvency Practitioners Regulations 2005. The amount of £170.40 plus VAT was paid in this regard.

**2.2 Office Holders Fees**

Remuneration drawn during the year under review amounted to £13,000 plus VAT.

**2.3 Meeting Costs**

The first meetings of members and creditors were held at my offices for which my firm charged a nominal rental of £150 plus VAT for the provisions of the boardroom

**VANTAGE CARE SOLUTIONS LTD - IN LIQUIDATION**  
**Annual Progress Report pursuant to Section 104A of the Insolvency Act 1986**

and ancillary facilities. The amount of £150 plus VAT has been paid in this regard during the reporting period.

**2.4 Professional Fees**

The amount of £9,463.20 plus VAT was paid to GAGL in accordance with their agreed fee in respect of their assistance in recovering the sum outstanding debt to the Company from the Council.

As previously reported, GAGL were selected due to their extensive experience and expertise in the collection of challenging debtor balances. .

**2.5 Statutory Advertising**

The amount of £84.60 plus VAT represents the costs for the publishing of statutory advertising in the London Gazette in respect of the first meetings of the members and creditors, the notice of appointment of the Liquidator and to creditors to submit their claims in the liquidation.

**(f) Liquidator's Remuneration and Expenses**

**1. Basis of remuneration**

At the first meeting of creditors a resolution was passed approving that the basis of my remuneration as Liquidator be fixed by reference to the time properly spent by my staff and myself in attending to matters arising in the winding-up.

In accordance with the provisions of Statement of Insolvency Practice 9 ("SIP 9"), a schedule of my firm's charge-out rates was issued to creditors at the time the basis of the Liquidator's remuneration was approved. These rates were set in November 2011 and have fallen substantially behind prevailing market rates for a business of our size and expertise. Accordingly, the rates were revised on 1 November 2018. Our current hourly chargeout rates exclusive of VAT, which are charged in units of 6 minutes, are as follows:-

|                            | Previous  | Current   |
|----------------------------|-----------|-----------|
|                            | £         | £         |
| Senior / Managing Partners | 450       | 550       |
| Partners/Office holders    | 300 - 395 | 495       |
| Managers / Senior Managers | 250 - 295 | 350 - 395 |
| Senior Administrators      | 180 - 220 | 220 - 295 |
| Administrators             | 130 - 160 | 160 - 200 |
| Cashiers and Assistants    | 120 - 160 | 150 - 295 |
| Supports                   | 110 - 120 | 120 - 150 |

Chargeout rates are normally reviewed annually in November, when rates are adjusted to reflect such matters as inflation, increases in direct wage costs, and changes to indirect costs such as Professional Indemnity Insurance.





**2. *Staff allocation and the use of subcontractors***

Our general approach to resourcing our assignments is to allocate staff with the skills and experience to meet the specific requirements of the case. The constitution of the case team will usually consist of a Partner, Manager, Senior Administrator and two Administrators. The exact constitution of the case team will depend on the anticipated size and complexity of the assignment and additional staff may be allocated to meet the demands of the case.

We have not utilised the services of any subcontractors in this case.

**3. *Liquidator's remuneration***

My time costs for the year under review are £5,158. This represents 20.4 hours at an average rate of £252.84 per hour.

I have also reviewed my cumulative time costs for the period from 7 December 2016 to 6 December 2020 and would report that my total time costs are £45,560 for 208.3 hours, which equates to an average cost of £218.72 per hour. A breakdown of my time charges is also set out in Appendix B.

I initially provided creditors a fee estimate £20,993.75 for the liquidation. The time costs incurred to-date are in excess of the initial budget provided, however as there are no further known assets to be realised it is not proposed that an uplift be sought from creditors at this stage.

To view an explanatory note concerning Liquidators' remuneration issued by the Joint Insolvency Committee, please visit the Publications folder on our website at [www.drpartners.com/cases](http://www.drpartners.com/cases), using the following log-on details:

USERNAME: V769@drco.co.uk

PASSWORD: 967Vks\*!

Alternatively, please contact this office to arrange for a copy to be sent to you.

I attach as Appendix B a Time Analysis which provides details of the activity during the year, analysed by staff grade. Included in the work undertaken by me and my staff is the following:-

- i) Dealing with creditors' enquiries both by correspondence and by telephone and noting their claims;
- ii) Reviewing the Liquidator's bond, as required by the Insolvency Practitioners Regulations 2005;
- iii) Preparation and circulation of my annual progress reports and Receipts and Payments Account to creditors pursuant to S104A of the Insolvency Act 1986 and submission of same to the Registrar of Companies;
- iv) Periodic case reviews to ensure statutory compliance;
- v) Dealing with all matters relating to the collection of outstanding book debts, including correspondence and telephone attendances with the Council and GAGL

**VANTAGE CARE SOLUTIONS LTD - IN LIQUIDATION**  
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The following outstanding matters need to be dealt with prior to the case being moved to closure:

Statutory:

- Final tax computations and submissions

Non-Statutory

- Closure review;
- Payment of final disbursements

Once all matters in this regard have been completed, we shall be in a position to conclude the Liquidation. Please note that the statutory matters and closing review are unavoidable processes of any Liquidation and therefore, we anticipate the case will remain open for the next 2 - 4 months, with anticipated time costs accruing of around £2,000 to £3,000.

Other than statutory expenses such as disbursements and storage costs, we do not anticipate that there will be any further expenses paid.

**4. *Liquidator's expenses***

Expenses incurred in the liquidation are explained at (e) above in my comments on the Receipts and Payments Accounts

**5. *Creditors' rights – Rule 18.9 and Rule 18.34***

- i) Within 21 days of the receipt of this report, a secured creditor, or an unsecured creditor (with the concurrence of at least 5% in value of the unsecured creditors) may request in writing that the Liquidator provides further information about his remuneration or expenses which have been itemised in this progress report.
- ii) Any secured creditor, or an unsecured creditor (with the concurrence of at least 10% in value of the unsecured creditors) may within 8 weeks of receipt of this progress report make an application to court on the grounds that the basis fixed for the Liquidator's remuneration, the remuneration charged or the expenses incurred by the Liquidator as set out in this progress report are excessive.

**(g) Creditors and Distributions**

**(i) (a) Secured creditors**

There are no secured creditors.

**(b) Prescribed Part**

Section 176A of the Insolvency Act 1986 provides for a prescribed part of the Company's net property to be retained from distribution to the floating charge holder, where the debenture was created on or after 15 September 2003 and made available for the satisfaction of unsecured debts.



**VANTAGE CARE SOLUTIONS LTD - IN LIQUIDATION**  
**Annual Progress Report pursuant to Section 104A of the Insolvency Act 1986**

As there is no floating charge holder, the provisions of Section 176A will not apply in this instance.

**(ii) Preferential creditors**

There are no known preferential creditors.

**(iii) Unsecured creditors**

The claims of one unsecured creditor totalling £220,282.25 has been received compared to two creditors totalling £270,555.10 disclosed on the Directors' Estimated Statement of Affairs. Based on current information, there are insufficient funds available to enable a dividend to be payable to the unsecured non-preferential creditors.

**(h) Details of what remains to be done**

All known assets have now been realised and as such the case is ready to be moved to closure.

**(i) Other information of relevance to creditors:**

***Investigations***

1. In accordance with the Company Directors Disqualification Act 1986 I have submitted a report on the conduct of the Directors of the Company to the Department for Business, Energy & Industrial Strategy (BEIS). As this is a confidential report, I am not able to disclose the contents.
2. Shortly after my appointment, I made an initial assessment of whether there could be any matters that might lead to recoveries for the estate and what further investigations may be appropriate. This assessment took into account information provided by creditors either at the initial meeting or as a response to my request to complete an investigation questionnaire.
3. As I previously reported, I was investigating a series of transactions in order to establish whether Company funds had been misappropriated.
4. A disqualification order was made in respect of both of the Company's directors on 27 March 2018, disqualifying them from acting as directors of a Company for a period of six years each.

**VANTAGE CARE SOLUTIONS LTD - IN LIQUIDATION**  
**Annual Progress Report pursuant to Section 104A of the Insolvency Act 1986**

**(J) Next report**

I am required to provide a further report on the progress of the liquidation within two months of the end of the next anniversary of the liquidation, unless I have concluded matters prior to that, in which case I will write to all creditors with my Final Account which will conclude my administration of the Liquidation.

I trust you will find this report adequate for your purposes but should you require any further information, please do not hesitate to contact in the first instance my Manager, Robert Mitchell, or their assistant, Charlie O'Nolan at this office.

  
**STEPHEN KATZ - LIQUIDATOR**

DATE: 2/2/2021

**VANTAGE CARE SOLUTIONS LTD LIMITED - IN LIQUIDATION****LIQUIDATOR'S RECEIPTS AND PAYMENTS ACCOUNT****FROM 7 DECEMBER 2016 TO 6 DECEMBER 2020**

|                                       | <b><u>Estimated<br/>to realise</u></b> | <b><u>Realised<br/>to-date</u></b> | <b><u>Y/E<br/>06-Dec-20</u></b> |
|---------------------------------------|--|------------------------------------|---------------------------------|
|                                       | <b><u>£</u></b>                        | <b><u>£</u></b>                    | <b><u>£</u></b>                 |
| <b><u>Balance brought forward</u></b> |  |                                    | 2.00                            |
| <b><u>Receipts</u></b>                |  |                                    |                                 |
| Funds Held on Appointment             | 7,200.00                               | 7,200.00                           | -                               |
| Furniture and Equipment               | 470.00                                 | 1,200.00                           | -                               |
| Book Debts                            | <u>Uncertain</u>                       | 27,500.00                          | 27,500.00                       |
| Franchise Agreement and Goodwill      |  | 5,000.00                           | -                               |
| Cash at Bank                          |  | 505.65                             | -                               |
| Contribution to Petition Cost         |  | 920.00                             | -                               |
| Website and Domain Name               |  | 750.00                             | -                               |
| Bank Interest Gross                   |  | 0.91                               | 0.91                            |
|                                       |  | <u>43,076.56</u>                   | <u>27,502.91</u>                |
| <b><u>Payments</u></b>                |  |                                    |                                 |
| Petitioners Costs                     |  | 920.00                             | -                               |
| Statement of Affairs Fee              |  | 6,000.00                           | -                               |
| Agents/Valuers Fees                   |  | 695.00                             | -                               |
| VAT Irrecoverable                     |  | 7,135.92                           | 4,563.08                        |
| Specific Bond                         |  | 170.40                             | 170.40                          |
| Office Holders Fees                   |  | 18,216.61                          | 13,000.00                       |
| Meeting Costs                         |  | 150.00                             | 150.00                          |
| Professional Fees                     |  | 9,463.20                           | 9,463.20                        |
| Statutory Advertising                 |  | 253.80                             | 84.60                           |
|                                       |  | <u>43,004.93</u>                   | <u>27,431.28</u>                |
| <b><u>Receipts less Payments</u></b>  |  | <u>71.63</u>                       | <u>71.63</u>                    |
| <b><u>Represented by:-</u></b>        |  |                                    |                                 |
| Balance at bank                       |  | 71.63                              |                                 |
|                                       |  | <u>71.63</u>                       |                                 |

| <b>VANTAGE CARE SOLUTIONS LIMITED - IN CREDITORS' VOLUNTARY LIQUIDATION</b><br><b>LIQUIDATOR'S TIME COSTS</b><br><b>FOR THE YEAR ENDED 6 DECEMBER 2020</b><br><b>SIP 9 TIME SUMMARY</b> |          |                          |                      |          |             |              |                       |
|---|----------|--------------------------|----------------------|----------|-------------|--------------|-----------------------|
| Classification of work function   | Hours    |                          |                      |          |             | Total Cost £ | Average hourly rate £ |
|   | Partners | Manager / Senior Manager | Admin / Senior Admin | Cashiers | Total hours |              |                       |
| Statutory compliance, admin and planning  | 00:18    | 04:00                    | 11:30                | 02:00    | 17:48       | 4,101.50     | 230.42                |
| Investigations  | 00:12    | 00:00                    | 00:00                | 00:00    | 00:12       | 99.00        | 495.00                |
| Realisations of assets  | 00:48    | 01:06                    | 00:30                | 00:00    | 02:24       | 957.50       | 398.96                |
| Total hours and costs   | 01:18    | 05:06                    | 12:00                | 02:00    | 20:24       | 5,158.00     | 252.84                |

| <b>LIQUIDATOR'S CUMULATIVE TIME COSTS</b><br><b>FOR THE PERIOD FROM 7 DECEMBER 2016 to 6 DECEMBER 2020</b><br><b>SIP 9 TIME SUMMARY</b> |          |                          |                      |          |             |              |                       |
|---|----------|--------------------------|----------------------|----------|-------------|--------------|-----------------------|
| Classification of work function   | Hours    |                          |                      |          |             | Total Cost £ | Average hourly rate £ |
|   | Partners | Manager / Senior Manager | Admin / Senior Admin | Cashiers | Total hours |              |                       |
| <b>Statutory compliance, admin and planning</b>   |          |                          |                      |          |             |              |                       |
| IPS set up & maintenance  | 00:00    | 00:12                    | 00:00                | 00:00    | 00:12       | 50.00        | 250.00                |
| Statutory filings, circulars, notices, etc.   | 00:00    | 04:24                    | 09:36                | 00:00    | 14:00       | 2,861.00     | 204.36                |
| Case planning, strategy & control   | 00:00    | 03:54                    | 06:42                | 00:00    | 10:36       | 2,288.00     | 215.85                |
| Taxation: PAYE, C/Tax & VAT   | 00:00    | 00:36                    | 01:06                | 00:00    | 01:42       | 326.00       | 191.76                |
| Accounting & Cashiering   | 00:00    | 00:00                    | 01:12                | 07:12    | 08:24       | 1,398.00     | 166.43                |
| Case reviews & Diary maintenance  | 00:12    | 03:48                    | 19:36                | 00:00    | 23:36       | 4,811.50     | 203.88                |
| Statutory reporting and compliance  | 01:12    | 04:42                    | 39:36                | 00:00    | 45:30       | 9,119.50     | 200.43                |
| <b>Investigations</b>   |          |                          |                      |          |             |              |                       |
| CDDA preparation & reporting  | 00:48    | 01:24                    | 03:00                | 00:00    | 05:12       | 1,263.00     | 242.88                |
| SIP2 assessment and financial review  | 00:18    | 01:06                    | 07:24                | 00:00    | 08:48       | 1,949.50     | 221.53                |
| Antecedant transactions & wrongful trading  | 00:48    | 00:54                    | 26:36                | 00:00    | 28:18       | 6,436.00     | 227.42                |
| Proceedings & recoveries  | 00:00    | 00:24                    | 10:30                | 00:00    | 10:54       | 1,780.00     | 163.30                |
| <b>Realisation of assets</b>  |          |                          |                      |          |             |              |                       |
| Freehold & leasehold properties   | 00:00    | 00:54                    | 00:00                | 00:00    | 00:54       | 225.00       | 250.00                |
| Book debts collection   | 05:42    | 12:42                    | 05:30                | 00:00    | 23:54       | 7,530.50     | 315.08                |
| Tangible assets   | 00:30    | 02:06                    | 14:12                | 00:00    | 16:48       | 3,445.00     | 205.06                |
| <b>Creditors</b>  |          |                          |                      |          |             |              |                       |
| Unsec'd Creditors: correspondence & claims  | 00:00    | 00:00                    | 06:24                | 00:00    | 06:24       | 1,395.00     | 217.97                |
| Preferential creditors & employees  | 00:00    | 00:00                    | 03:06                | 00:00    | 03:06       | 682.00       | 220.00                |
| Total hours and costs   | 09:30    | 37:06                    | 154:30               | 07:12    | 208:18      | 45,560.00    | 218.72                |

