

WU07

Notice of progress report in a winding-up by the court



Companies House

For further information, please
refer to our guidance at
www.gov.uk/companieshouse

1 Company details

Company number 0 4 3 7 5 5 0 2

Company name in full City Capital Corporation Limited

→ Filling in this form

Please complete in typescript or in
bold black capitals.

2 Liquidator's name

Full forename(s) Nimish

Surname Patel

3 Liquidator's address

Building name/number Hudson Weir Limited

Street Third Floor

112 Clerkenwell Road

Post town London

County/Region

Postcode E C 1 M 5 S A

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.

WU07

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6 Period of progress report

From date	<div><div>d</div><div>2</div></div> <div><div>d</div><div>0</div></div> <div><div>m</div><div>1</div></div> <div><div>m</div><div>2</div></div> <div><div>y</div><div>2</div></div> <div><div>y</div><div>0</div></div> <div><div>y</div><div>2</div></div> <div><div>y</div><div>1</div></div>	
To date	<div><div>d</div><div>1</div></div> <div><div>d</div><div>9</div></div> <div><div>m</div><div>1</div></div> <div><div>m</div><div>2</div></div> <div><div>y</div><div>2</div></div> <div><div>y</div><div>0</div></div> <div><div>y</div><div>2</div></div> <div><div>y</div><div>2</div></div>	

7 Progress report

<input checked="" type="checkbox"/> The progress report is attached	
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8 Sign and date

Liquidator's signature	<div>Signature</div> <div><div>X</div></div> <div><div>X</div></div>	
Signature date	<div><div>d</div><div>1</div></div> <div><div>d</div><div>6</div></div> <div><div>m</div><div>0</div></div> <div><div>m</div><div>2</div></div> <div><div>y</div><div>2</div></div> <div><div>y</div><div>0</div></div> <div><div>y</div><div>2</div></div> <div><div>y</div><div>3</div></div>	

**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	Nimish Patel
Company name	Hudson Weir Limited
Address	Third Floor
	112 Clerkenwell Road
Post town	London
County/Region	
Postcode	E C 1 M 5 S A
Country	
DX	
Telephone	0207 355 6161

**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 or email 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

City Capital Corporation Limited
In Compulsory Liquidation

Registered Number: 04375502

Liquidator's Annual Progress Report
To Creditors and Members for the Period

20 December 2021 to 19 December 2022

Liquidator:

Nimish Patel
Hudson Weir Limited
Third Floor
112 Clerkenwell Road
London
EC1M 5SA

Tel.: 0207 355 6161

CITY CAPITAL CORPORATION LIMITED
IN LIQUIDATION

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APPENDICES

- 1 Liquidator's Receipts and Payments Account for the period from 20 December 2021 to 19 December 2022 together with a cumulative receipts and payments account for the period from the Liquidator's appointment.
- 2 Liquidator's Time cost Analysis for the period from 20 December 2021 to 19 December 2022
- 3 Liquidator's Cumulative Time Analysis for the Period since Liquidator's Appointment
- 4 Additional information in relation to Liquidator's Fees and Expenses

**CITY CAPITAL CORPORATION LIMITED
IN LIQUIDATION**

1. SUMMARY AND STATUTORY INFORMATION

Company Name:	City Capital Corporation Limited	
Company Number:	04375502	
Date of Winding Up Order	23 October 2019	
Court Reference No	In the High Court of Justice, No.: 004311 of 2019	
Registered Office:	<p>Changed</p> <p>From: 58 Hugh Street, London, SW1V 4ER</p> <p>To: c/o Hudson Weir Limited, Third Floor, 112 Clerkenwell Road, London, EC1M 5SA</p>	
Principal trading address:	3 Park View Mansions, Highgate High Street, London, N6 5JJ	
Previous Trading Name:	3C	
Liquidator:	Nimish Patel	
Contact details:	<p>Hudson Weir Limited Third Floor 112 Clerkenwell Road, London, EC1M 5SA</p> <p>Tel.: 020 7355 6161 Email: maitry@hudsonweir.co.uk</p>	
Date of appointment:	20 December 2019	
Basis of remuneration, as agreed (see section 5):	<p>Officeholder fees</p> <p>£Nil</p>	<p>Drawn to Date:</p> <p>£Nil</p>
Creditor Dividend Prospects:	<p>Secured</p> <p>Preferential</p> <p>Unsecured</p>	<p>Paid to Date:</p> <p>Nil</p> <p>Nil</p> <p>Nil</p>
Matters preventing closure	<ul style="list-style-type: none"> • Agreement of post-appointment tax liabilities • Prepare and issue final account and complete statutory duties on closing administration of the estate. 	

CITY CAPITAL CORPORATION LIMITED
IN LIQUIDATION

2. INTRODUCTION

- 2.1 Nimish Patel is authorised to act as an Insolvency Practitioner by the Institute of Chartered Accountants in England & Wales and is bound by their Code of Ethics. Further details on work undertaken in the period and costs incurred are provided in the body of the report.
- 2.2 Information about the way that we will use, and store personal data on insolvency appointments can be found at www.hudsonweir.co.uk/privacy-policy. If you are unable to download this, please contact us and a hard copy will be provided to you free of charge.
- 2.3 It should be noted that Re10 Restructuring and Advisory Ltd merged with Hudson Weir Limited with effect from 1 November 2022. While all appointments remain in the sole name of Nimish Patel, all work undertaken in the administration of the estate will be undertaken through Hudson Weir Limited. The rates charged remain the same, however, a copy of the charge out policy is attached at Appendix 4 for your information. The new contact details for the Liquidator are: Hudson Weir Limited, Third Floor, 112 Clerkenwell Road, London, EC1M 5SA, email maitry@hudsonweir.co.uk, telephone 020 7355 6161.
- 2.4 Please note that the login details to access the documents through the creditor portal remain the same as given previously. If you would like a further copy of these details please contact the office direct.

3. PROGRESS OF THE LIQUIDATION

- 3.1 This report provides an update on the work that has been undertaken, and the progress made, in the period from 20 December 2021 to 19 December 2022 ("the reporting period"). This report should be read in conjunction with any previous reports that have been issued.
- 3.2 According to the Official Receiver's report, the Company was estimated to have cash at bank of £109.00 and book debts amounting to £51,439.00. As previously reported, the only realisation achieved, amounting to £73.10, was related to the cash at bank.
- 3.3 A copy of Liquidator's receipts and payments account for the reporting period, together with a cumulative total since the commencement of the Liquidation, is attached at Appendix 1.
- 3.4 The Liquidator would comment on work undertaken in the reporting period as follows:

Administration (including statutory compliance & reporting)

- 3.5 An office holder must comply with certain statutory obligations under the Insolvency Act 1986 and other related legislation. This work will not necessarily bring any financial benefit to creditors but is required on every case by statute. This work includes dealing with administrative tasks associated the appointment, such as agreeing the strategy for the realisation of assets, insurance, filing notices of appointment, statutory advertising, opening and maintaining the estate cash book and bank accounts.
- 3.6 In the period under review the Liquidator maintained the required practice files, estate cashbook and bank account and completed his periodic statutory and regulatory duties as previously reported.

Realisation of Assets

- 3.7 Work undertaken to date to recover assets may bring a financial benefit to creditors through the distribution of funds available to creditors after settlement of properly authorised costs and expenses.
- 3.8 As previously reported, the assets listed in the Official Receiver's report, and otherwise notified to the Liquidator, have been dealt with as follows:

CITY CAPITAL CORPORATION LIMITED IN LIQUIDATION

- The Liquidator has realised £73.10 from the Company's bank.
- There was no realisation made in the reporting period.

Investigations

- 3.9 As previously reported, the Liquidator's initial assessment revealed matters which required further investigations and Edwin Coe LLP, a firm of solicitors, were appointed to assist the Liquidator with the investigation and advising on the merits of the potential claims identified.
- 3.10 As previously reported, a pre-action letter was sent to the Director in November 2021, and the Liquidator and his solicitors were reviewing the response. Upon review of the response, the legal advice was these claims would be difficult to pursue. The practical difficulty in the Liquidation was that there were no funds in the liquidation estate to fund any legal action and the likelihood that the costs of pursuing further action would outweigh any potential benefit for creditors. In light of this, and based on the Liquidator's professional judgement, the Liquidator has decided to take no further legal action and to take steps to conclude the Liquidation.
- 3.11 There is no requirement on the Liquidator to submit a report on the directors' conduct to the Department for Business, Energy & Industrial Strategy. However, any matters which were brought to the Liquidator's attention have been reported to the Official Receiver as appropriate.

Creditors (claims and distributions)

- 3.12 The Liquidator is required to deal with correspondence and claims from all classes of creditors. This work will not necessarily bring any financial benefit to creditors unless a distribution is anticipated, however, this work is required by statute.

Outcome for Creditors

Secured creditors

- 3.13 As previously reported, the Company did not grant fixed or floating charges over the Company's assets to any secured creditors and no distributions have been made to such creditors as a result in the Liquidation. The provisions to create a fund out of the Company's net floating charge property for unsecured creditors (known as the Prescribed Part) do not apply.

Preferential Creditors

- 3.14 The Official Receiver's report did not disclose any preferential and secondary preferential creditors, and no such claims were received by the Liquidator.

Unsecured Creditors

- 3.15 The Official Receiver's report anticipated three unsecured creditors, including the petitioning creditor, with claims totalling £483,981.90.
- 3.16 Over the course of the Liquidation, claims totalling £1,206,770.54 were received from two unsecured creditors. No claims were received from two of the unsecured creditors outlined in the Official Receiver's report, with total estimated debts of £52,093.

Matters still to be dealt with

**CITY CAPITAL CORPORATION LIMITED
IN LIQUIDATION**

- Agreement of post-appointment tax liabilities and
- Prepare and issue final account and complete statutory duties on closing administration of the estate.

4. LIQUIDATOR'S REMUNERATION

- 4.1 The Liquidator has not sought determination of the basis his remuneration. In the absence of the creditors' committee, the basis of remuneration may be fixed by a decisions of creditors. Further details regarding the decision procedure for authorisation of the Liquidator's fees and expenses will be sent under a separate cover.
- 4.2 Attached as Appendix 2 and 3 is a time cost analysis which provides details of the activity costs incurred by staff grade in managing the Liquidation during the reporting period.
- 4.3 The Liquidator's time costs for the reporting period are £4,927.00. This represents 17.50 hours at an average rate of £282.00 per hour.
- 4.4 Attached as Appendix 3 is a cumulative time cost analysis for the period from the date of the Liquidator's appointment. The cumulative time costs incurred to date are £26,319.00. This represents 92.20 hours at an average rate of £285.00 per hour.
- 4.5 A copy of 'A Creditors' Guide to Liquidators' Fees' is available, free of charge, on request or can be downloaded from

<https://www.r3.org.uk/technical-library/england-wales/technical-guidance/fees/more/29114/page/1/guide-to-liquidators-fees/>.
- 4.6 Further information on creditors rights under Insolvency legislation may be found at www.creditorinsolvencyguide.co.uk, a resource provided by R3, the trade body to the insolvency profession.
- 4.7 Attached as Appendix 4 is additional information in relation to the Liquidator's fees, including where relevant, information on the use of subcontractors and professional advisers.

5. LIQUIDATOR'S EXPENSES

- 5.1 An analysis of the expenses paid to the date of this report, together with those incurred but not paid at the date of this report, is provided below:

Name	Estimate (£)	Paid to Date(£)	Incurred but not paid to date (£)	Total anticipated Cost (£)
Insolvency Software Licence Fee	110.00	110.00	Nil	Nil
Statutory advertising	88.00	88.00	Nil	Nil
Specific penalty bond	80.00	80.00	Nil	Nil
Total	278.00	278.00	Nil	Nil

**CITY CAPITAL CORPORATION LIMITED
IN LIQUIDATION**

- 5.2 The above expenses have been paid by the practice and it is intended to recover it by way of expenses if realisations permit.

Professional Advisors

- 5.3 On this assignment the Liquidator has used the professional advisors listed below. The Liquidator has also indicated the basis of his fee arrangement with them, which was subject to review on a regular basis. The Liquidator's choice was based on his perception of their experience and ability to perform this type of work, the complexity and nature of the assignment and the basis of the fee arrangement with them to ensure value for money.

Name of Professional	Services Provided	Basis of Remuneration	Estimated Total cost (£)	Amount Paid to Date (£)
Edwin Coe LLP	Legal Fees	Time Cost Basis	40,000.00	-
Total			40,000.00	-

- 5.4 Additional information in relation to the Liquidator's expenses is given at Appendix 4.


6. CREDITORS' RIGHTS

- 6.1 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 their remuneration or expenses which have been itemised in this progress report.
- 6.2 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, in all the circumstances, the basis fixed for the Liquidator's remuneration is inappropriate and/or the remuneration charged or the expenses incurred by the Liquidator, as set out in this progress report, are excessive.

7. NEXT REPORT

- 7.1 The Liquidator is required to provide a further report on the progress of the Liquidation within two months of the next anniversary of the Liquidation, unless the Liquidator has concluded matters prior to this, in which case he will write to all creditors with his final account.
- 7.2 Should you have any queries regarding this report, any aspect of the conduct of the Liquidation, or require hard copies of any of the documents made available on-line, please do not hesitate to contact Maitry Shah at this office on 020 7355 6161 or by email on maitry@hudsonweir.co.uk.

Yours faithfully



Nimish Patel
Liquidator

LIQUIDATOR'S RECEIPTS AND PAYMENTS ACCOUNT
FOR THE PERIOD FROM 20 DECEMBER 2021 TO 19 DECEMBER 2022 TOGETHER
WITH A CUMULATIVE RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD
FROM THE **LIQUIDATOR'S** APPOINTMENT

	Realised Amount £	20-Dec-21 to 19-Dec-22 £	Total £	Statement of Affairs £
Receipts				
Cash at bank	73.10	-	73.10	109.00
Book Debts	-	-	-	51,439.00
Total Receipts	<u>73.10</u>	<u>-</u>	<u>73.10</u>	<u>51,548.00</u>
Payments				
OR's Debit Balance	9,400.00	-	9,400.00	
BIS Bank Charges	<u>176.00</u>	<u>88.00</u>	<u>264.00</u>	
Total Payments	<u>9,576.00</u>	<u>88.00</u>	<u>9,664.00</u>	
BALANCE ON HAND	<u>(9,502.90)</u>	<u>(88.00)</u>	<u>(9,590.90)</u>	

**CITY CAPITAL CORPORATION LIMITED
IN LIQUIDATION**

APPENDIX 2

**LIQUIDATOR'S TIME COSTS ANALYSIS FOR THE PERIOD FROM
20 DECEMBER 2021 TO 19 DECEMBER 2022**

Employee Grade Charge Rate per hour	Partner 650	Senior Manager 320	Manager 260	Senior Supervisor 175	Supervisor 150	Office Assistant 100			
	Hours	Hours	Hours	Hours	Hours	Hours	Total Hours	Total Cost (£'s)	Average Rate p/h
Planning and Administration	1.80	2.40	0.00	0.00	2.60	4.80	11.60	2,808.00	242
Investigations	1.30	3.20	0.00	0.00	0.00	0.00	4.50	1,869.00	415
Creditors	0.20	0.00	0.00	0.00	0.00	1.20	1.40	250.00	179
TOTAL	3.30	5.60	0.00	0.00	2.60	6.00	17.50	4,927.00	282

**CITY CAPITAL CORPORATION LIMITED
IN LIQUIDATION**

APPENDIX 3

**LIQUIDATOR'S CUMULATIVE TIME ANALYSIS FOR THE PERIOD SINCE
LIQUIDATOR'S APPOINTMENT**

Employee Grade Charge Rate per hour	Partner 650	Senior Manager 320	Manager 260	Senior Supervisor 175	Supervisor 150	Office Assistant 100			
	Hours	Hours	Hours	Hours	Hours	Hours	Total Hours	Total Cost (£'s)	Average Rate p/h
Planning and Administration	3.60	8.20	2.80	3.20	12.30	8.10	38.20	8,907.00	233
Investigations	8.70	23.70	2.50	11.80	1.80	1.60	50.10	16,384.00	327
Creditors	0.60	1.00	0.30	0.00	0.80	1.20	3.90	1,028.00	264
TOTAL	12.90	32.90	5.60	15.00	14.90	10.90	92.20	26,319.00	285

ADDITIONAL INFORMATION IN RELATION TO LIQUIDATOR'S FEES AND EXPENSES

The following information applies to all appointments of Insolvency Practitioners acting as:

- Liquidator, Receiver, Administrator or Administrative Receiver of a Limited Company
- Trustee in Bankruptcy
- Supervisor of an Individual, Company or Partnership Voluntary Arrangement
- Administrator under the Insolvent Estates Order
- Monitor

When acting as Nominee, the provisions of the Insolvency Act require that the amount of the fees payable to the Office-holder be specified within the Debtor's proposals. Such fees will nevertheless be fixed to take account of the Office-holder's expected time costs arising as referred to below.

1. Policy on Fees

Fees are either fixed by reference to time costs, or as a percentage of realisations and distributions, or a set amount or any combination of all three. Where fees are agreed on a time cost basis, rates may be varied from time to time, at the sole discretion of the practice, and such changes will be notified in retrospect with each report to Creditors. It is our policy to use as junior grade of staff as compatible with the efficient conduct of the matter in order to ensure costs are kept to a minimum.

1.1 Charge-Out Rates

Where the approved basis of remuneration is on a time costs basis, work undertaken on cases is recorded in 6 minute units in an electronic time recording system. Time properly incurred on cases is charged at the hourly rate of the grade of staff undertaking the work that applies at the time the work is done. Details of charge-out rates. Details of charge-out rates effective are as follows:

Support staff do not charge their time to each case. Support staff include cashier, secretarial and administration support. This firm records its time in minimum units of 6 minutes.

General Practice Rates

Grades	£ per hour	£ per unit*
Partner	650	65.0
Senior Manager	320	32.0
Manager	260	26.0
Assistant Manager	200	20.0
Senior Supervisor	175	17.5
Supervisor	150	15.0
Office Executive	120	12.0
Office Assistant	100	10.0

**ADDITIONAL INFORMATION IN RELATION TO
LIQUIDATOR'S FEES AND EXPENSES**

The 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, a Manager, and an Administrator or Assistant. The exact constitution of the case team will depend on the anticipated size and complexity of the assignment and the experience requirements of the assignment.

Staff are employed across a number of jurisdictions with a standard charge out rate. The Office holder reserves the right to use staff in any jurisdiction, as appropriate, based on the complexity of the matter and to ensure the most time and cost-efficient service is provided.

Rates vary between individuals, reflecting experience and qualification. Please note that support staff time is charged to the case at the rate indicated. Rates are subject to review annually. Any change in rates will be advised to creditors.

For further information on the manner in which an Office Holder's fees may be fixed, please refer to the guidance notes in relation to fees which can be downloaded from <https://www.hudsonweir.co.uk/resources/>.

1.2 Fixed and % Fees

Where fees are authorised and approved as a fixed fee and/or % fee this fee is to cover the time costs incurred by the Insolvency Practitioner and his staff and does not include any additional direct costs.

2. Recovery of Expenses

- 2.1** An expense is a directly attributable cost to the estate which is neither an office holder's remuneration nor a distribution to creditors or members. Expenses can include disbursements, payments met by the office holder and subsequently recovered from the estate, and are divided into those that do not need approval before they are charged to the estate (category 1) and those that do (category 2).
- 2.2** Category 1 expenses are payments to independent third parties and do not have to be approved prior to payment, but when reporting to the creditors committee and creditors during the course of the liquidation the actual expenses incurred will be compared with the original estimate provided with any material difference explained (e.g. where legal costs rise due to escalated recovery action).
- 2.3** Category 2 expenses are payments to associates, or parties with a professional or personal relationship, or payments which have an element of shared costs. These expenses require approval in the same manner as an office holder's remuneration. Where it is necessary for staff to travel from the office, business mileage may be charged at the HMRC rate of 45p per mile.
- 2.4** An estimate of expenses (including disbursements) is provided to creditors when the basis of the office-holder's fees are approved.
- 2.5** The expenses recovered by the practice are as follows:-

**ADDITIONAL INFORMATION IN RELATION TO
LIQUIDATOR'S FEES AND EXPENSES**

Expenses	Charge
Category 1	
Indemnity Bond	At cost of mandatory cover required in accordance with the Insolvency Act 1986 for each appointment
Insurance of assets	At cost in relation to asset coverage requirements
Company searches	At cost incurred
Statutory Advertising	At cost incurred
External postage	At cost incurred
Category 2	
Mileage (where any staff of office holder of utilises their own vehicle)	45p/mile

- 2.6 Some statutory category 1 expenses, such as the bond and statutory advertising, may be paid by the practice in the first instance due to a lack of funds in the estate to enable a direct payment. The expenses may then be recovered from the estate when funds permit. These remain a category 1 expense.
- 2.7 No category 2 expenses have been incurred in this case.
- 2.8 Details of the Liquidator's expenses incurred to date can be found in the body of the report.
3. Specialist Professional Advisors
- 3.1 On occasion it is necessary for the office holder to engage with specialist professional advisers. Professional advisers are selected with regard to the specific requirements and based upon the office-holders professional judgement of their experience and ability to perform the necessary work, the complexity and nature of the assignment and the basis of the fee arrangement with to ensure a fair and reasonable cost to the estate.
- 3.2. Expenses incurred in respect of specialist advisers are subject to independent assessment prior to engagement and reported in accordance with current guidance. Unless a significant personal or professional relationship, that may give rise to a potential threat or conflict, has been identified with any Advisor their costs are regarded as category 1 expenses.
- 3.3. On this assignment, the Liquidator has used the professional advisors. Details of the services provided to date and the expenses incurred to date can be found in the body of the report.
4. The Use of Sub-Contractors
- 4.1. It is not our policy to use sub-contractors unless there is a direct benefit to the estate. If it is necessary to use sub-contractors full disclosure will be provided to creditors in the regular progress report for individual cases with an explanation of the work to be undertaken, why it is necessary and the cost incurred.

ADDITIONAL INFORMATION IN RELATION TO
LIQUIDATOR'S FEES AND EXPENSES

5. Complaints Procedure

- 5.1 Hudson Weir Limited strives to provide a first-class service to all of its clients and we are committed to a process of continuous improvement. In summary, any complaint should be made directly to the licensed insolvency practitioner appointed to your case either by calling us on 0207 355 6161, by emailing us at info@hudsonweir.co.uk or in writing to our registered office at Third Floor, 112 Clerkenwell Road, London, EC1M 5SA
- 5.2 We will acknowledge receipt of your complaint in writing, and we endeavour to respond in writing to all complaints within a period of 21 days of receipt. This period allows time for an investigation of the matters that have been raised, if appropriate.
- 5.3 If you are still not satisfied with the response that you have received, then you have the right to complain to the recognised professional body which governs the insolvency practitioner. For Hasib Howlader, Nick Stratten and Nimish Patel, this is the Institute of Chartered Accountants in England and Wales (ICAEW). You are able to lodge a complaint at any time via the Insolvency Practitioner Complaints Gateway.
- 5.4 Email: enquiryline@insolvency.gsi.gov.uk
Tel: 0300 678 0015 – calls are charged at up to 12p per minute from a land line, or for mobiles, between 3p and 45p per minute if you're calling from the UK.
By Post: The Insolvency Service, IP Complaints, 3rd Floor, 1 City Walk, Leeds LS11 9DA
Further information on the Gateway can be found at www.gov.uk/complain-about-insolvency-practitioner.