

COURT OF SESSION

PRACTICE NOTE

No. 4 of 2026

Appointment, reporting by and remuneration of insolvency practitioners in corporate insolvencies

Preamble

1. This Practice Note has effect from 5th October 2026.
2. This Practice Note applies in respect of the appointment of reporters by the Court to assist the Court in determining claims for remuneration and outlays by insolvency practitioners.
3. The practice of the Court of Session in appointing reporters to assess the accounts of insolvency practitioners seeking remuneration for their work has developed over time and does not have a legislative basis. This has resulted in a lack of clarity around the appointment of reporters and what is expected of them. Accordingly, working with the commercial judges, the Institute of Chartered Accountants of Scotland has developed a Work Programme setting out what is generally required of a reporter. The commercial judges have also produced this Practice Note with a view to obtaining the requisite clarity.

Pool of reporters

4. It shall be the general practice of the Court to remit assessment of accounts to reporters. The ultimate power to decide on claims remains with the Court.
5. The Court will maintain a list of persons who are appropriately qualified and willing to report to the Court on the accounts of insolvency practitioners who seek remuneration for their work. The number of persons on the list from time to time may vary, depending on the volume of work that the Court anticipates will require assessment by reporters.
6. Any person who wishes their name to be added to the list should indicate their interest by submitting a brief note of their qualifications and experience for the role to:

The Depute in Charge

Offices of the Court of Session

Parliament House

Edinburgh

EH1 1RQ

supreme.courts@scotcourts.gov.uk

7. Reporters may be removed from the list after a period of service of not less than three years from 5th October 2026 (or date of appointment to the list, if later). Neither failure to be admitted to the list, nor the subsequent removal from the list after being appointed, should be taken as in any way indicating a lack of confidence in or satisfaction with the person in question on the part of the Court.

8. Being added to the list does not guarantee a minimum amount of work to be offered to a reporter. Although the Court endeavours to spread work fairly amongst those on the list, it reserves the right to select particular individuals for specific reporting tasks at its sole discretion.

9. Reporters may request to be removed from the list if they no longer wish to undertake the work in question.

Duties of reporters

10. The Court has worked with ICAS in order to provide a clear indication of what is expected from a reporter, and an ICAS Work Programme for Court Reporters (2026) has been produced to that end. Reporters (whether members of ICAS or not) are invited to regard that document, as it may be updated from time to time, as setting out what is expected of them in the discharge of their remit.

11. Particular regard should be had to the passages dealing with conflicts of interest and ethical considerations in accepting appointment. Any reporter nominated by the Court in a particular case should inform the Court as soon as reasonably practicable if any of the matters set out in those passages raises a concern. Reporters should state in their report whether any work consequent to their remit has been performed by assistants. If so, they should also outline the systems and controls that are in place to furnish the reporter with sufficient understanding of that work done by others to enable them to form the requisite conclusions and explain all relevant matters in the report. Full responsibility for the content of any report remains with the reporter.

Remit to Auditor of Court

12. The Court has discontinued its previous practice of routinely remitting consideration of a claim to the Auditor of Court. However, should it appear to a reporter that the particular circumstances of a claim might benefit from such a remit, the reporter should, in his or her report, indicate that view and the reasons for it to the Court. The reporter should not initiate contact with the Auditor before receiving the authorisation of the Court to do so.

Reporters' Fees

13. Reporters should have regard to the terms of the Work Programme dealing with what is to be set out in the report concerning the reporter's own fees (requested either on a time and cost basis or as a fixed fee). The Court cannot provide any indication as to the level of fees which would generally be regarded as acceptable or otherwise. It should be understood that, although the Court will always have regard to the nature and extent of the work done by a reporter consequent upon a remit from it, it is ultimately for the Court to determine the amount of the reporter's fee and may do so at a different level to that requested.

Contact with the Court

14. Although the task of considering and reporting on the matters remitted to a reporter is for him or her alone, if any matter of doubt as to the extent of the remit or the Court's expectations in a particular case should arise in the mind of the reporter, he or she is encouraged to contact the Court through the clerk identified on the appointing interlocutor so that such doubts may be resolved without potentially unnecessary time and expense being incurred. Any more generalised queries or concerns should be directed in the first instance to the Director of Practice at ICAS, who will maintain an ongoing liaison function with the Court.

Paul B Cullen

Lord President

Edinburgh

2nd October 2026