



INSOLVENCIES IN SCOTLAND AND NORTHERN IRELAND

The following tables present recent trends in insolvencies in Scotland and Northern Ireland, complementing those for England and Wales above (longer series back to 2004 are presented in the accompanying detailed tables). These statistics are shown separately to those for England and Wales as they are covered by separate legislation, there are some differences in definition, and policy responsibility for them lies within the devolved administrations.

Table IV. Insolvencies in Scotland (not seasonally adjusted)

	2013 Q1	2013 Q2	2013 Q3	2013 Q4	2014 Q1p	% change – 2014 Q1 on 2013 Q1
Company Liquidations¹	113	158	257	204	237	109.7
of which: Compulsory	59	83	157	151	180	205.1
Creditors' Voluntary ²	54	75	100	53	57	5.6
Individuals^{3,4}	3,486	3,999	3,411	3,335	2,998	-14.0
of which: Sequestrations ⁴	1,834	1,961	1,714	1,661	1,726	-5.9
(of which: LILA)	(658)	(742)	(670)	(658)	(667)	(1.4)
Protected Trust Deeds	1,652	2,038	1,697	1,674	1,272	-23.0

p = provisional r = revised

¹ Source: Companies House

² Including those companies which had previously been in administration or other insolvency procedure

³ Source: Accountant in Bankruptcy (AiB). Latest Release: [AiB Quarterly Statistics – Q4 2013/14](#)

⁴ The sequestration figures include LILA (Low Income, Low Assets) cases. These were introduced as a new route into bankruptcy under the Bankruptcy and Diligence etc (Scotland) Act 2007, with effect from 1 April 2008.

Table V. Insolvencies in Northern Ireland (not seasonally adjusted)

	2013 Q1	2013 Q2	2013 Q3	2013 Q4	2014 Q1p	% change – 2014 Q1 on 2013 Q1
Company Liquidations	55	105	69	70	73	32.7
of which: Compulsory ¹	30	66	46	36	43	43.3
Creditors' Voluntary ²	25	39	23	34	30	20.0
Individuals¹	836	894	717	926	840	0.5
of which: Bankruptcies	328	374	252	393	351	7.0
Debt Relief Orders ³	119	167	139	168	142	19.3
IVAs	389	353	326	365	347	-10.8

p = provisional, r = revised

¹ Source: Department for Enterprise, Trade and Investment, Northern Ireland (DETINI)

² Source: Companies House

³ Debt Relief Orders (DROs) came into effect on 30 June 2011 in Northern Ireland as an alternative route into personal insolvency. See "Notes to Editors" paragraph 23.