THE ACCOUNTANT OF COURT

SECTION 11A - APPOINTMENTS

Establish purpose of appointment

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Judicial Factor to insert Notice in Edinburgh Gazette within 14 days of appointment requesting claims by creditors to be lodged

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Ascertain any debts due to the Judicial Factory and engather

↓

Establish creditors

↓

Judicial Factor ranks claims as either secured, privileged, preferred, ordinary and rejected

↓

[Adjudication on claims is checked by the Accountant of Court]

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Are there sufficient funds to pay creditors?

YES → See flowchart in relation to sufficient funds

NO → See flowchart in relation to insufficient funds