

Letter from the Sheriff Court Auditor of Court Team, 27 September 2023

Dear Stuart,

Thanks for your letter. I am responding as Team Manager of the Sheriff Court Auditor of Court Team.

The letter refers to comparative costs between Sheriff Court and Court of Session cases. Court of Session costs are considerably higher with Counsel appearing and of course with the nature of the litigation being of higher value and more complex there is a greater use of expert witnesses with the subsequent cost increase.

Just over 1000 Accounts (in total) come before Sheriff Court Auditors per annum.

The value of accounts submitted for taxation can vary but the majority would be in the range of £10-£20 K for a defended case, but this can vary widely and I have before me at present 2 accounts in excess of £200K.

As far as the bringing of Trust cases to the Court, these are very few and far between with the Sheriff Court only having limited jurisdiction re removal of a Trustee. I have been Team Manager for the SCTS Auditor of Court Team for just over 3 years and no Trust case has come before myself or any of my Auditors in that time.

If I can assist further with any more information I will be more than happy to do so. Please just get in touch with me .