

Information Released under Freedom of Information Act

Subject: The number of letters issued by the Procurator Fiscal in Scotland from December 2005 to November 2006.

(The Procurator Fiscal in Scotland issues warning letters when companies have not complied with the Companies Act requirements to file their accounts and annual returns. The letters advise that if the appropriate accounts and returns are not filed and the company file brought fully up to date the Procurator Fiscal will request a full report prior to commencing prosecution action.)

Date Released: 12 December 2006

Summary of request: The number of times that the Procurator Fiscal has issued warning letters from December 2005 to November 2006.

Information released:

The figures show the number of letters issued each month, warning that the Procurator Fiscal will request a full report if the file is not brought fully up to date. To clarify PFA means the letter was requesting accounts only, PFR means the letter is requesting annual returns only and PFB means the letter requests both accounts and annual return.

	PFA	PFR	PFB
December 2005	74	68	16
January 2006	214	358	221
February 2006	0	0	0
March 2006	109	127	24
April 2006	600	791	124
May 2006	535	544	61
June 2006	217	279	45
July 2006	352	469	42
August 2006	278	408	39
September 2006	386	423	45
October 2006	536	629	73
November 2006	504	470	63
TOTAL	3805	4566	753

The total number of letters issued for the last 12 months was 9124