



STATISTICS RELEASE: INSOLVENCIES IN THE FOURTH QUARTER 2013

Statistics showing insolvencies in the fourth quarter of 2013 are published today (07 February) by the Insolvency Service.

The Insolvency Service welcomes feedback on all aspects of this publication. Contact details can be found at the end of the publication.

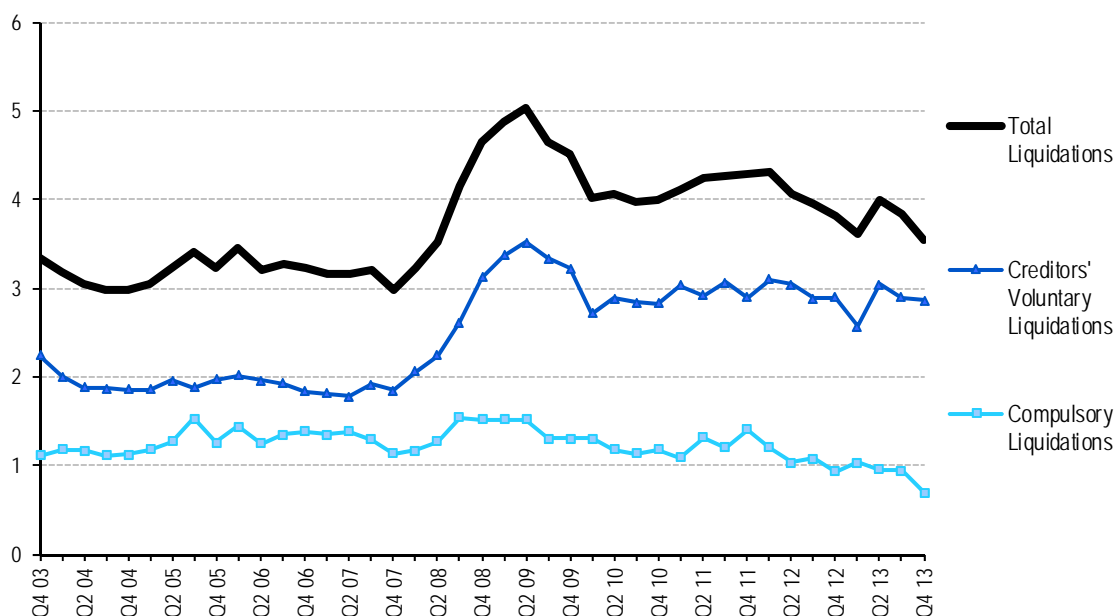
COMPANY LIQUIDATIONS AND OTHER CORPORATE INSOLVENCY PROCEDURES

LIQUIDATIONS

There were 3,552 compulsory liquidations and creditors' voluntary liquidations in total in England and Wales in the fourth quarter of 2013 (on a seasonally adjusted basis). This was a decrease of 7.4% on the previous quarter, and 7.1% less than the same quarter in 2012.

Figure 1. Company Liquidations in England & Wales

Thousands, seasonally adjusted



Source: Insolvency Service and Companies House

This was made up of 692 compulsory liquidations (down 26.7% on the previous quarter and down 25.8% on the fourth quarter of 2012), and 2,860 creditors' voluntary liquidations (which were down 1.1% on the previous quarter and down 1.0% on the corresponding quarter of the previous year).



Table I. Company Liquidations in England and Wales (seasonally adjusted) ¹

	2012 Q4	2013 Q1 r	2013 Q2 r	2013 Q3 r	2013 Q4 p	% change – 2013 Q4 on	
						2013 Q3	2012 Q4
Company Liquidations	3,823	3,606	3,988	3,836	3,552	-7.4	-7.1
of which: Compulsory	933	1,037	951	944	692	-26.7	-25.8
Creditors' Voluntary ²	2,890	2,569	3,037	2,892	2,860	-1.1	-1.0

Source: Insolvency Service and Companies House

p = provisional, r = revised

¹ Longer series back to 2004 are presented in the accompanying detailed tables.

² Where the creditors' voluntary liquidation is the first insolvency procedure entered into (see Notes to Editors paragraph 20).

In the calendar year 2013, there were 14,982 compulsory liquidations and creditors' voluntary liquidations in total – a decrease of 7.3% compared to 2012. This was made up of 3,624 compulsory liquidations (down 14.9% on 2012) and 11,358 creditors' voluntary liquidations (down 4.5% on 2012).

OTHER CORPORATE INSOLVENCY PROCEDURES

Additionally, there were 1,001 other corporate insolvencies in the fourth quarter of 2013 (not seasonally adjusted) comprising 236 receiverships, 642 administrations and 123 company voluntary arrangements (CVAs). In total these represented a decrease of 0.6% on the same period in 2012.

Table II. Other Corporate Insolvencies in England and Wales (not seasonally adjusted) ¹

	2012 Q4	2013 Q1	2013 Q2	2013 Q3	2013 Q4 p	% change – 2013 Q4 on	
						2012 Q4	
Receiverships ²	276	236	192	253	236	-14.5	
Administrations	580	557	622	544	642	10.7	
Company voluntary arrangements ³	151	142	160	152	123	-18.5	

Source: Companies House

p = provisional,

¹ Longer series back to 2004 are presented in the accompanying detailed tables.

² Includes Law of Property Act receivers (see "Notes to Editors" paragraph 21).

Note: The figures in Table II are not seasonally adjusted and are not, therefore, on the same basis as the headline figures in Table I. The accompanying detailed tables also include the non-seasonally adjusted series for corporate liquidations.

In the calendar year 2013, there were 3,859 other corporate insolvencies, comprising 917 receiverships, 2,365 administrations and 577 company voluntary arrangements. In total these represented a decrease of 16.0% on 2012.

INDIVIDUAL INSOLVENCIES (not seasonally adjusted - see 'Notes to Editors' paragraph 11)

There were 24,282 individual insolvencies in England and Wales in the fourth quarter of 2013. This was a decrease of 4.6% on the same period in 2012.



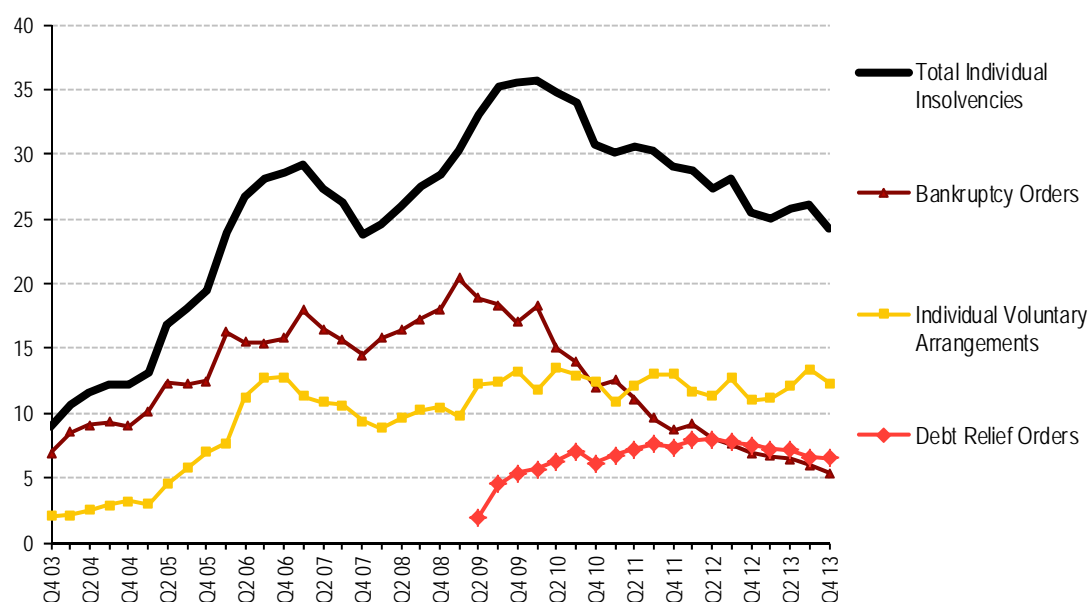
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This was made up of 5,386 bankruptcies (which were down 22.2% on the corresponding quarter of the previous year), 6,563 Debt Relief Orders (DROs) (down 13.1% over the same period) and 12,333 Individual Voluntary Arrangements (IVAs) (up 12.3% over the same period). Bankruptcy numbers have been impacted by the introduction of DROs from April 2009, amongst other factors. The number of DROs has been higher than total bankruptcies for six consecutive quarters, while Bankruptcy Orders have been lower than IVAs for the last 11 quarters. IVAs now make up more than half (51%) of all individual insolvencies.

The accompanying detailed tables include seasonally adjusted series for bankruptcy orders and IVAs. The series for DROs is not currently long enough to formally seasonally adjust.

Figure 2. Individual insolvencies in England & Wales

Thousands, not seasonally adjusted



Source: Insolvency Service

Total individual insolvencies for Q2 2009 onwards include Debt Relief Orders, which came into force on 6 April 2009

Table III. Individual Insolvencies in England and Wales (not seasonally adjusted) ¹

	2012 Q4	2013 Q1	2013 Q2	2013 Q3	2013 Q4 p	% change – 2013 Q4 on 2012 Q4
Total Individuals	25,456	25,016	25,721 r	26,030	24,282	-4.6
Bankruptcy Orders	6,921	6,673	6,473 r	6,004	5,386	-22.2
Debt Relief Orders	7,549	7,219	7,132	6,632	6,563	-13.1
Individual Voluntary Arrangements	10,986	11,124	12,116	13,394	12,333	12.3

Source: Insolvency Service

p = provisional, r = revised

¹ Longer series back to 2004 are presented in the accompanying detailed tables.

There were 101,049 individual insolvencies in the calendar year 2013 in England and Wales, a decrease of 7.9% from 2012. This included 24,536 bankruptcies (down 22.8% on 2012), 27,546 Debt Relief Orders (DROs) (down 11.7% on 2012) and 48,967 Individual Voluntary





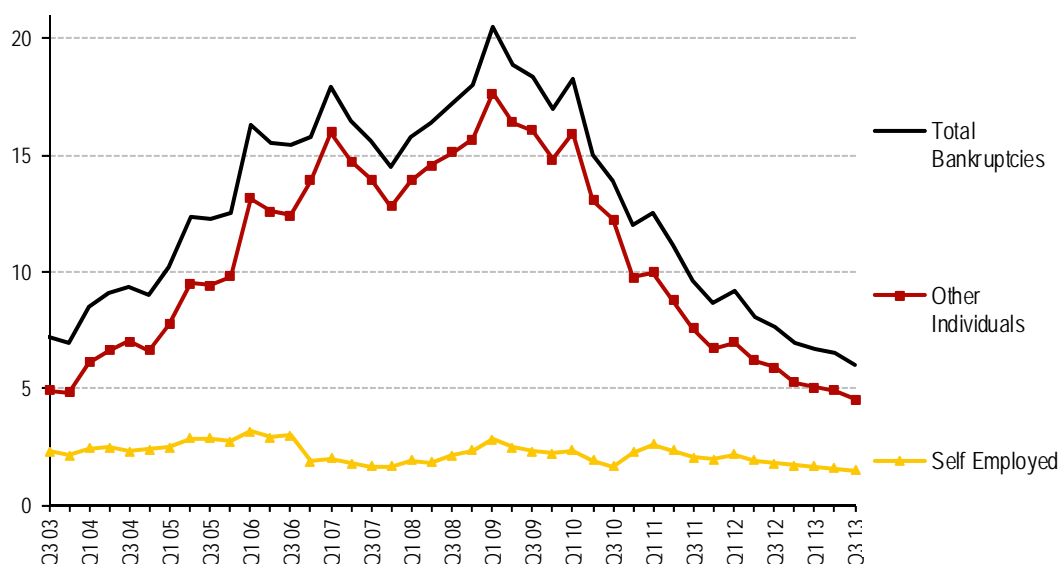
Arrangements (IVAs) (up 4.9% on 2012). This is the first year in which the number of DROs has been higher than total bankruptcies and the third year where the number of bankruptcies has been lower than IVAs.

In the fourth quarter of 2013, 4,179 bankruptcies were made on the petition of the debtor (representing 77.6% of total cases); the level of debtor petition bankruptcies has been following a generally decreasing trend since the beginning of 2009 when there were 17,606 (86% of the total). Creditor petition bankruptcy numbers have also been falling over a similar period, though less rapidly and less consistently.

The percentage of bankruptcy orders where the individuals were self-employed was 24.4% in the third quarter of 2013 (fourth quarter 2013 figures for self-employed bankrupts are not yet available); higher than in earlier years. This is due to the decline in numbers of cases amongst non-traders as may be seen in Figure 3 below.

Figure 3. Bankruptcies in England and Wales: Trading Status

Thousands, not seasonally adjusted



Source: Insolvency Service

COMPANY LIQUIDATION AND INDIVIDUAL INSOLVENCY RATES: LONGER-TERM PERSPECTIVE

In the calendar year 2013, **1 in 166** active companies (or 0.6% of all active registered companies) went into liquidation, down from **1 in 159** in the 12 months ending Q3 2013, and **1 in 144** in the calendar year 2012.

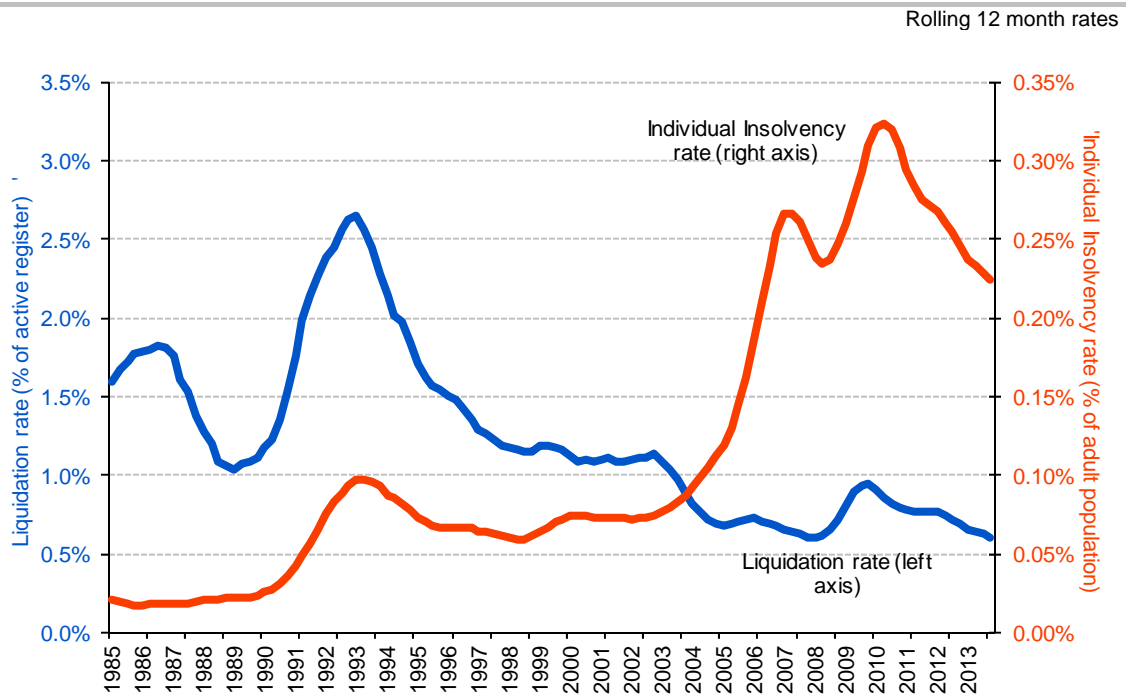
As Figure 4 shows, the liquidation rate remains low compared to a peak of 2.6% in 1993, and the average of 1.2% seen over the last 25 years. It should be noted that the number of active companies has changed considerably over this period: there were 2.7 million active registered companies in Q4 2013; this compares with only about 900,000 in the early 1990s and fewer than 800,000 in 1986.

In the calendar year 2013, **1 in 445** adults (or less than 0.25% of the adult population) became insolvent. This is down from **1 in 439** in the twelve months ending Q3 2013, and **1 in 406** in



the calendar year 2012. As Figure 4 shows, the individual insolvency rate displayed a steeply upward path (with some fluctuations) from 2004 until mid-2010 and is currently still elevated compared to the annual average of around 1 in 1,400 adults (0.1%) seen over the last 25 years.

Figure 4. Company Liquidation and Individual Insolvency Rates in England & Wales



Source: Insolvency Service, Companies House and the Office for National Statistics

The company liquidation rate is calculated from company liquidations in the latest twelve month period divided by the average number of companies in that period.¹

The individual insolvency rate is calculated from the total number of new bankruptcies, IVAs and DROs in the latest twelve month period divided by the average estimated adult (18+) population of England & Wales.



EXPERIMENTAL STATISTICS – COMPANY LIQUIDATIONS BY SIC2007 INDUSTRY GROUPS

Since Q3 2013, The Insolvency Service has produced a breakdown of corporate insolvencies using the 2007 version of the Standard Industrial Classification (SIC2007). As such, in line with the UK Statistics Authority's [Code of Practice for Official Statistics](#), these data carry the label "Experimental Statistics". Experimental Statistics are new official statistics that are undergoing evaluation.

The Insolvency Service is publishing these Experimental Statistics in order to involve users and stakeholders in the evaluation of these statistics, to help us to ensure that our publications are as useful and informative as possible. Please send comments to rebekah.paul1@insolvency.gsi.gov.uk

To allow for a consistent comparison of liquidations by sector, the data below relate to the number of liquidations in the 12 months ending Q3 2013. This is because a sector breakdown for compulsory liquidation is not yet available for Q4 2013. The accompanying data tables provide the latest available data for each corporate insolvency procedure, as well as for trading-related bankruptcies.

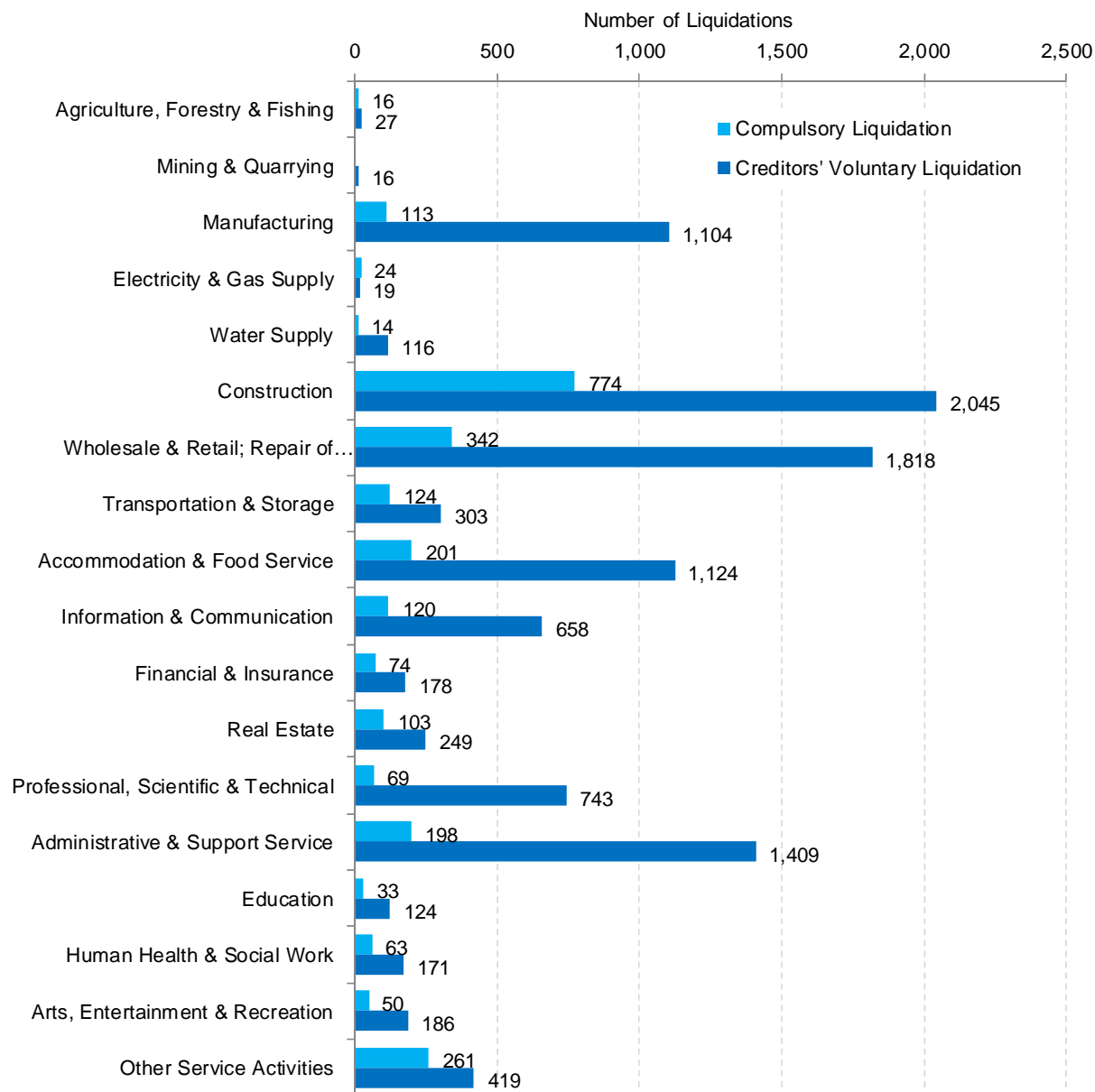
As Figure 5 below shows, in the 12 months ending Q3 2013, the highest number of total liquidations was in the construction sector (2,819 – down 5.3% from the 12 months ending Q2 2013). This comprised 774 compulsory liquidations (down 7.1%) and 2,045 creditors' voluntary liquidations (down 4.6%).

The second highest number of 2,160 liquidations was seen in the wholesale and retail trade sector (342 compulsory liquidations, down 10.5%, and 1,818 creditors' voluntary liquidations, up 3.6%). This was an increase of 1.1% compared to the 12 months ending Q2 2013. These were the only two sectors to experience more than 2,000 total liquidations in the 12 months ending Q3 2013.

However, the figures quoted here do not take into account the base population of companies in each industry sector. Further work is being undertaken to obtain company populations by industry that are consistent with those used in the *Longer-Term Perspective* section of this release, with the aim that liquidation rates by industry can be included in future publications.



Figure 5. Total Company Liquidations in England & Wales by Broad Industry Sector, year ending 2013 Q3



* Where the creditors' voluntary liquidation is the first insolvency procedure entered into (see Notes to Editors). Industries with fewer than ten liquidations have been excluded.

Source: Insolvency Service and Companies House



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)

	2012 Q4	2013 Q1	2013 Q2	2013 Q3	2013 Q4 p	% change – 2013 Q4 on 2012 Q4
Company Liquidations¹	169	113	158	257	204	20.7
of which: Compulsory	98	59	83	157	151	54.1
Creditors' Voluntary ²	71	54	75	100	53	-25.4
Individuals^{3,4}	3,863	3,486	3,999	3,411	3,335	-13.7
of which: Sequestrations ⁴	1,833	1,834	1,961	1,714	1,661	-9.4
(of which: LILA)	(607)	(658)	(742)	(670)	(658)	(8.4)
Protected Trust Deeds	2,030	1,652	2,038	1,697	1,674	-17.5

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 – Q3 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)

	2012 Q4	2013 Q1	2013 Q2	2013 Q3	2013 Q4 p	% change – 2013 Q4 on 2012 Q4
Company Liquidations	86	55	105	69	70	-18.6
of which: Compulsory ¹	48	30	66	46	36	-25.0
Creditors' Voluntary ²	38	25	39	23	34	-10.5
Individuals¹	756	836	894	717	926	22.5
of which: Bankruptcies	359	328	374	252	393	9.5
Debt Relief Orders ³	117	119	167	139	168	43.6
IVAs	280	389	353	326	365	30.4

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.



Notes to accompany the Insolvency Statistics

Data sources and quality

(More details may be found in the [Statement of Administrative Sources](#) and the over-arching [Statement on Quality Strategy, Principles and Processes](#), which cover all Official Statistics outputs from the Insolvency Service.)

Relevance (*the degree to which the statistical product meets user needs for both coverage and content*)

1. The official Insolvency Statistics are the most comprehensive record of the number of corporate and individual insolvencies in England and Wales. They include all formal types of insolvency procedure currently available. Insolvencies in Scotland and Northern Ireland are also included, but are shown separately as they are covered by separate legislation, there are some differences in definition, and policy responsibility for them lies within the devolved administrations. The Statistics Release itself covers the most recent 10 years of annual and quarterly figures; while historic data series are also available (back to 1960 in some cases), as are related sets of Official Statistics on insolvency.
2. Key users of insolvency statistics include the Insolvency Service itself, which has policy responsibility for insolvency in England and Wales and for the non-devolved areas within Scotland and Northern Ireland; other government departments; parliament; the insolvency profession; debt advice agencies; media organisations; academics; the financial sector; the business community and the general public. The headline quarterly statistics are widely reported in both national and regional media on the day of release.
3. The statistical production team welcome feedback from users of the Insolvency Statistics (current contact details are provided at the end of these Notes). More formal engagement with users has recently included a user feedback survey on Insolvency Service Official Statistics:
<http://www.bis.gov.uk/insolvency/About-us/our-performance-statistics/insolvency-statistics>.

Accuracy and Completeness (*including the closeness between an estimated or stated result and the [unknown] true value*)

4. The statistics for England and Wales are derived from administrative records of the Insolvency Service and Companies House, both of which are Executive Agencies of the Department for Business, Innovation and Skills (BIS). For Scotland, the company insolvency statistics are derived from administrative records at Companies House. Figures for individual insolvencies in Scotland are sourced from the Office of the Accountant in Bankruptcy (AiB). The Northern Ireland statistics are derived from administrative records of the DETI Insolvency Service and from Companies House. All formal insolvency procedures entered into by a company, a partnership or an individual are required by law to be reported to the appropriate body, so the statistics should be a complete record of insolvency in the United Kingdom.
5. Generally speaking, numbers of cases are based on the date the insolvency procedure was registered on the administrative recording system, not on the date of the order or agreement. The implication of this is that the published figures should capture all cases (on that definition) in a particular reporting period and they will not be influenced by, for example, the late reporting of orders made leading to missing data. However, for compulsory liquidations and bankruptcy orders in E&W from Q2 2011, new case numbers are reported against the date of the court order. This should be noted when making comparisons of trends over time. Furthermore, there is a formal audit process, by which each Official Receiver's Office is reviewed on all aspects of case administration, including the quality and completeness of case information entered on to the administrative system. Targets are in place whereby an insolvency case should be entered onto the administrative system within two days of receipt to an Official Receiver's Office. Additional checks are in place to check for and remove



duplication of cases, to ensure that returns cover all reporting areas, and to check consistency within tables and between related tables.

Coherence (*the degree to which data which are derived from different sources or methods, but which refer to the same phenomenon, are similar*)

6. The Insolvency Service also publishes individual insolvency statistics on a regional basis, and outcome statistics for individual voluntary arrangements, both as Official Statistics. These report figures on an annual basis, and they differ from the headline quarterly Insolvency Statistics in that there are some differences in the case selection criteria and/or the database from which they are sourced; this means that the totals are not identical between different outputs.

Timeliness and Punctuality (*Timeliness refers to the elapsed time between publication and the period to which the data refer. Punctuality refers to the time lag between the actual and planned dates of publication.*)

7. The Insolvency Statistics are published on the first Friday of the second month following the end of the quarter being reported on; this is the earliest publication date which ensures receipt of all the data inputs, and allows sufficient time for liaising with data suppliers and completing all the steps between this and compilation of the statistical release in its final form ready for publication.

8. There is a publication schedule for a year ahead available on the UK National Statistics Publication Hub and the statistics have always been published on target.

Accessibility and Clarity (*Accessibility is the ease with which users are able to access the data. It also relates to the format in which the data are available and the availability of supporting information. Clarity refers to the quality and sufficiency of metadata, illustrations and accompanying advice*)

9. The Insolvency Statistics are available free of charge to the end user on the Insolvency Service website. They are released via the Publication Hub and they meet the standards required under the Code of Practice for Official Statistics and the Insolvency Service's own website accessibility policy.

10. Historic data are also published for the key series, as are a number of other Official Statistics on insolvency. A range of supporting information is available on the Statistics website pages here : [Information about Insolvency Service Official Statistics](#)

Comparability (*the degree to which data can be compared over time and domain*)

11. The series for bankruptcy orders will have been impacted by the introduction (with effect from 6 April 2009) of debt relief orders (DROs). DROs comprise some of those individuals who would have otherwise been declared bankrupt (a subset of DRO-eligible cases, who were advised of the DRO route and chose to take it) and other individuals who, perhaps, could not have afforded the fee to enter into bankruptcy and who may have otherwise been in an informal debt management process, or been unable to access any form of debt resolution. It is not possible to quantify exactly the impact of the introduction of DROs on the number of bankruptcy orders. The series for DROs is currently not long enough to formally seasonally adjust. Table 2 therefore only shows bankruptcy orders and IVAs on a seasonally adjusted basis.

12. See also paragraphs 19, 20, 21 and 25 under the heading **Subject Context** below for additional specific aspects relevant to comparability.

Methods and Revisions

(More details may be found in : [Insolvency Statistics Methodology](#) and : [The Insolvency Statistics Revisions Policy](#))



13. The X13-ARIMA-SEATS program (developed by the US Census Bureau) is used for the seasonal adjustment of the Insolvency Statistics for England and Wales, this being the recommended program within UK National Statistics. Seasonal adjustment is a process by which changes that are due to seasonal or other calendar influences are removed to produce a clearer picture of the underlying behaviour of the data series. The data series covering Scotland and Northern Ireland do not demonstrate consistent seasonality and only the raw (unadjusted) series are presented.

14. Figures sourced from Companies House (E&W) were revised previously (where appropriate) between 2007 Q1 and 2008 Q1. This reflected inaccuracies identified in the counting of cases during validation following the move to a new IT system in February 2008. The most noticeable revisions were to receiverships (where some companies had been counted more than once); the rest of this series prior to 2007 is not available on a revised basis. However, it should also be noted that because the revised counts have been run against a live database, they do not exactly reflect the original numbers of new cases that would have been reported.

15. Compulsory liquidation and bankruptcy orders are based on the Order Date from Q2 2011 (see note 5 above) and are revised each quarter in order to capture new cases that were entered too late for inclusion in earlier publications. Company insolvencies and bankruptcy orders (relating to the self-employed) in England and Wales broken down by industry are available from Q3 2007 according to the Standard Industrial Classification (SIC) 2003. Industry breakdowns for compulsory liquidations and bankruptcies (only) are only available one quarter in arrears of the headline series. Figures according to the previously used Insolvency Trade Classification (ITC) are available up to Q3 2006, but information by industry is not available for the period between Q4 2006 to Q2 2007 (inclusive) on either classification. Additionally, the broad split of bankruptcy orders into self-employed and other individuals is available under Table 2a.

16. Company liquidations in Scotland are available from Q1 2007 based on the SIC2003 industry breakdown and these can be found in Tables 4a and 4b. Earlier data are available separately classified according to the Insolvency Trade Classification (ITC).

Subject context

(including relevant insolvency legislation, policy and practice in England and Wales, Scotland and Northern Ireland).

17. Insolvent companies entering liquidation in England & Wales and Scotland are dealt with under the Insolvency Act of 1986 and, in Northern Ireland, by the Insolvency (Northern Ireland) Order 1989. They can **either** be the subject of a **compulsory liquidation** (winding-up) order obtained from the court by a creditor, shareholder or director **or** themselves pass a resolution, subject to the approval of a creditors' meeting that the company be wound up voluntarily (**creditors voluntary liquidations**, registered at Companies House/Companies Registry). In either case they are said to have been **wound-up**, and numbers are given in Tables 1, 4 and 6. A third type of winding-up, members' voluntary liquidation, is not included because it does not involve insolvency.

18. The Insolvency Act 1986 and, in Northern Ireland, the Insolvency (Northern Ireland) Order 1989 also introduced the procedures of **company administration orders** and **company voluntary arrangements (CVAs)**. The administration procedure gives a period of time during which creditors are restrained from taking action and a court appointed administrator puts forward proposals to deal with the company's financial difficulties. The CVA procedure aids business by enabling a company in financial difficulty to come to a binding agreement with its creditors. These are listed separately under Table 3 for England and Wales and Table 5 for Scotland.

19. The Enterprise Act 2002 introduced revisions to the corporate administration procedures, replacing Part II of the Insolvency Act 1986 with Schedule B1. These include the introduction of additional entry routes into administration that do not require the making of an administration order and a streamlined process for **Administrations** whereby a company can in some circumstances be dissolved without recourse to liquidation. The primary objective of administration (and of CVAs) is the rescue of the company as a going concern. These provisions came into force on 15th September 2003 and **Administrations under the Enterprise Act** have been included on Tables 3 and 5 from Q3 2003 (dissolution follows 3 months after a notice is filed with the Registrar of Companies, if no objections are raised by the court). On 27th March 2006 the Insolvency (Northern Ireland) Order 2005 introduced



similar revisions to the corporate administration procedures in Northern Ireland, replacing Part III of the Insolvency (Northern Ireland) Order 1989 with Schedule B1.

20. Since the Enterprise Act 2002, a number of these streamlined administrations have subsequently converted to a creditors' voluntary liquidation. These liquidations in England and Wales are not included under the headline figures here or at Table 1, as they do not represent a new company entering into an insolvency procedure for the first time. For completeness, however, they are included under Table 1c. It is also possible for the outcome of an administration to be entry into a company voluntary arrangement or a compulsory liquidation, but these cases are not separately identifiable from Companies House' information and will therefore be included within the new case figures for these procedures (the numbers involved are relatively few, compared to those entering CVL). For Scotland and Northern Ireland, figures for creditors' voluntary liquidation *include* those companies which had previously been in administration or other insolvency procedure, as insufficient data are currently available to separate them from the totals, prior to 2010.

21. **Receivership appointments** comprise **administrative receivers** appointed under the 1986 Insolvency Act (and the 1989 Order for Northern Ireland) and certain **other receiver appointments, for example under the Law of Property Act 1925** - due to the use of the same statutory documentation for different types of receivership, it is not possible to give a breakdown between them. Law of Property Act receivers are classed as *Enforcement of Security* and are not insolvency procedures under the Insolvency Act of 1986. For this reason levels of, and trends in, receivership appointments should be interpreted with caution. The provisions of the Enterprise Act 2002 [section 250] (Insolvency [Northern Ireland] Order 2005 [Article 5]) have made some changes to the procedures for administrative receivership.

22. Individual insolvencies in England and Wales and in Northern Ireland are made up of **bankruptcy orders** and **individual voluntary arrangements (IVAs)** (though see also paragraph 23 below regarding the introduction of **debt relief orders (DROs)** in England, Wales and Northern Ireland). Insolvent individuals in England and Wales are dealt with mainly under the Insolvency Act 1986. A bankruptcy order is made on the petition of the debtor or one or more of his creditors when the court is satisfied that there is no prospect of the debt being paid. (Figures for bankruptcy orders include orders relating to the estates of deceased debtors). There are also individual voluntary arrangements (IVAs) and deeds of arrangement (the latter under the Deeds of Arrangement Act 1914), which enable debtors to come to an agreement with their creditors. Table 2 summarises the above procedures for England and Wales (IVAs and Deeds of Arrangement are included under a single column) and Table 2a provides bankruptcy orders further split by petition type. Changes to bankruptcy law in England and Wales introduced by the Enterprise Act 2002 came into force on 1 April 2004 – the Act made no changes to the existing individual voluntary arrangement regime.

23. The Tribunals, Courts and Enforcement Act 2007 introduced a new route into personal insolvency called the debt relief order (DRO), which came into effect from 6 April 2009. DROs provide debt relief, subject to some restrictions, and are suitable for people domiciled in England and Wales who do not own their own home, have little surplus income (no more than £50 a month), assets (other than possibly a car) not exceeding £300, and less than £15,000 of debt. In April 2011 a change was introduced to Debt Relief Order legislation to allow those who have built up value in a pension scheme to apply for debt relief under these provisions; this will have increased the numbers of those eligible to apply for a Debt Relief Order. DROs do not involve the courts; they are run by The Insolvency Service in partnership with skilled debt advisers, called approved intermediaries. A DRO lasts for a period of one year before discharge and, as for bankruptcy, there are penalties in place for debtors who seek to abuse the process. Additional information may be found on The Insolvency Service website here: <http://www.bis.gov.uk/insolvency/personal-insolvency/bankruptcy-what-is-bankruptcy/what-alternatives-bankruptcy>. Table 2 includes DROs from the second quarter of 2009. The Debt Relief Act 2010 introduced DROs to Northern Ireland, which came into force on 30th June 2011. Table 6 includes DROs from the third quarter of 2011.

24. Tables 2b and 2c cover Income Payments Orders (IPOs) and Income Payments Agreements (IPAs), where the bankrupt makes regular payments from surplus income towards his/her debts for a period of time, either by court order or by agreement. IPOs were introduced under the Insolvency Act 1986; IPAs are closely aligned to the IPO regime and were introduced under the provisions of the Enterprise Act 2002 (commenced on 1 April 2004).



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- a. Table 2b shows the number and proportion of bankruptcy orders resulting in an IPO or an IPA, whereas Table 2c records numbers of IPOs and IPAs obtained in each period (the figures at Table 2c do not therefore, in general, relate to the date of the original bankruptcy order). The figures at Table 2b are presented 2 quarters in arrears of the headline figures due to the elapsed time following a bankruptcy order before an IPO/A is set-up; recent quarters' data will also be revised going forward to pick up any additional IPO/As obtained more than 6 months after the Order.
- b. IPOs and IPAs demonstrate a clear seasonal pattern, with the levels (expressed as the percentage of bankruptcy orders where an IPO/IPA has been obtained) being highest in quarters 1 and 2 of a financial year and lowest in the final quarter of the tax year. An IPO or IPA will, when certain eligibility criteria are met, include an element attributable to the additional income received by an employed bankrupt in the year of the Order resulting from HMRC claiming no income tax for all or part of the remainder of that tax year. The total income payments arising from such cases will tend to be higher where the bankruptcy order occurs earlier in the tax year and the IPO/IPA is obtained as soon as possible thereafter; this influences levels of set-up activity over a year, which contributes to the seasonal patterns demonstrated by the data. Formal seasonal adjustment of this series will be investigated for future releases.
- c. For bankruptcy cases which have been handed over by the Official Receiver to an insolvency practitioner to act as trustee, an IPO or IPA may, in a small number of cases, have been obtained after the date of the handover. The figures recorded under Tables 2b and 2c may not include all such IPO/As.
- d. Prior to December 2010 a proportion of surplus disposable income was allowed to be retained by the bankrupt, post December 2010 all surplus disposable income was claimed by the Official Receiver as trustee. Another change in policy was implemented at the same time in that the minimum payment sought under an IPO/IPA reduced from £50 per month to £20 per month.
- e. Additional information on IPOs and IPAs is available here:
<http://www.bis.gov.uk/insolvency/personal-insolvency/income-payments-orders-and-agreements>

25. Insolvent individuals in Scotland (Table 4) are subject to **sequestration** (bankruptcy) or **protected trust deeds** under the Bankruptcy (Scotland) Act 1985 (as amended). This Act was amended by the Bankruptcy (Scotland) Act 1993. On April 1 2008 the Bankruptcy and Diligence etc. (Scotland) Act 2007 came into force making significant changes to some aspects of bankruptcy, debt relief and debt enforcement in Scotland. Most notably, as far as these statistics are concerned, it introduced a new route into bankruptcy for people with low income and low assets (LILA). The sequestration figures for Q2 2008 onwards include these new LILA cases; therefore trends in numbers of sequestrations before and after this date should be interpreted with care. Protected trust deeds are voluntary arrangements in Scotland, but although they fulfil much the same role as individual voluntary arrangements, there are important differences in the way they are set up and administered. Details of both sequestrations and protected trust deeds are found on the register of insolvencies, which is maintained by the Accountant in Bankruptcy. Further information about insolvency in Scotland can be found on the Accountant's website at www.aib.gov.uk.

26. Insolvent individuals in Northern Ireland are dealt with under the Insolvency (Northern Ireland) Order 1989 and are recorded under Table 6. On 27 March 2006 the Insolvency (Northern Ireland) Order 2005 came into operation and implemented similar changes to bankruptcy procedures as the Enterprise Act 2002 introduced in England and Wales. The Debt Relief Act 2010 introduced DROs to Northern Ireland with effect from 30th June 2011. Further information about insolvency in Northern Ireland can be found on their website at <http://www.detini.gov.uk/deti-insolvency-index.htm>.

27. Under the Insolvency Act 1986 and the Insolvent Partnerships Order and, in Northern Ireland, the Insolvency (Northern Ireland) Order 1989 and the Insolvent Partnerships Order (Northern Ireland) 1995, insolvent partnerships may be wound up as an unregistered company or administered following bankruptcy orders against the partners. Insolvent Partnerships can also enter administration or a voluntary arrangement.





The Insolvency Service

28. Numbers of insolvencies are not directly comparable with official estimates of business stock, formations or closures. Statistics of business start-ups and closures that are directly comparable with each other have been assembled from VAT and PAYE registered unit records and are published by the Office for National Statistics (ONS) in the 'Business Demography' report. The latest figures are those for 2012, which were issued in an [ONS statistics bulletin on 27 November 2013](#). More detailed figures are available via the on-line database NOMIS. Additionally, the [Business Population Estimates for the UK and Regions](#) report, published by BIS, estimates the total number of private sector businesses in the United Kingdom at the start of 2013 at 4.9 million.

29. Information concerning insolvency legislation, policy evaluation and research in England and Wales may be obtained from the Insolvency Service website at [Insolvency legislation, policy, evaluation and research](#).

30. The adult (18+) population data for England and Wales are created using annual mid-year population estimates by single year of age sourced from the ONS Population Estimates Unit: <http://www.ons.gov.uk/ons/taxonomy/index.html?nscl=Population+Estimates>





National Statistics

The United Kingdom Statistics Authority has designated these statistics as National Statistics, in accordance with the Statistics and Registration Service Act 2007 and signifying compliance with the Code of Practice for Official Statistics.

Designation can be broadly interpreted to mean that the statistics:

- meet identified user needs;
- are well explained and readily accessible;
- are produced according to sound methods, and
- are managed impartially and objectively in the public interest.

Once statistics have been designated as National Statistics it is a statutory requirement that the Code of Practice shall continue to be observed.

Press Enquiries

Insolvency Service Press Office

Kathryn Montague +44 (0)20 7674 6910

Fax: +44 (0)20 7291 6726

Ade Daramy +44 (0)20 7596 6187

Fax: +44 (0)20 7291 6731

Non Media Enquiries

External Affairs Directorate: Statistics

Rebekah Paul +44 (0)20 7637 6314

John Perrett +44 (0)20 7291 6858

E-Mail:

rebekah.paul1@insolvency.gsi.gov.uk

john.perrett@insolvency.gsi.gov.uk

Internet:

<http://www.insolvencydirect.bis.gov.uk/otherinformation/statistics/201402/uksa/index.htm>

Out of hours cover

Public Enquiries +44 (0)20 7215 5000

Textphone +44 (0)20 7215 6740

(for those with hearing impairment)



1 Company liquidations^{1,3}

■ England & Wales

Not Seasonally Adjusted				Seasonally Adjusted			
Period	Total	Compulsory Liquidations	Creditors' Voluntary Liquidations ²	Total	Compulsory Liquidations	Creditors' Voluntary Liquidations ²	
2004	12,192	4,584	7,608				
2005	12,893	5,233	7,660				
2006	13,137	5,418	7,719				
2007	12,507	5,165	7,342				
2008	15,535	5,494	10,041				
2009	19,077	5,643	13,434				
2010	16,045	4,792	11,253				
2011	16,886	5,003	11,883				
2012	16,156	4,261	11,895				
2013	14,982	3,624	11,358				
2004	Q1	3,248	1,208	2,040	3,177	1,179	1,998
	Q2	3,108	1,197	1,911	3,055	1,172	1,883
	Q3	2,900	1,061	1,839	2,987	1,115	1,872
	Q4	2,936	1,118	1,818	2,972	1,118	1,854
2005	Q1	3,010	1,101	1,909	3,036	1,182	1,854
	Q2	3,407	1,422	1,985	3,230	1,270	1,960
	Q3	3,306	1,454	1,852	3,408	1,527	1,881
	Q4	3,170	1,256	1,914	3,220	1,254	1,966
2006	Q1	3,564	1,473	2,091	3,454	1,439	2,015
	Q2	3,235	1,263	1,972	3,194	1,241	1,953
	Q3	3,172	1,286	1,886	3,272	1,353	1,919
	Q4	3,166	1,396	1,770	3,216	1,384	1,832
2007	Q1	3,274	1,384	1,890	3,163	1,353	1,810
	Q2	3,191	1,399	1,792	3,157	1,380	1,777
	Q3	3,113	1,234	1,879	3,204	1,296	1,908
	Q4	2,929	1,148	1,781	2,982	1,135	1,847
2008	Q1	3,262	1,080	2,182	3,226	1,166	2,060
	Q2	3,689	1,410	2,279	3,517	1,273	2,244
	Q3	4,059	1,467	2,592	4,152	1,537	2,615
	Q4	4,525	1,537	2,988	4,640	1,518	3,122
2009	Q1	5,110	1,555	3,555	4,883	1,522	3,361
	Q2	5,059	1,520	3,539	5,033	1,517	3,516
	Q3	4,536	1,253	3,283	4,641	1,305	3,336
	Q4	4,372	1,315	3,057	4,520	1,299	3,221
2010	Q1	4,196	1,330	2,866	4,014	1,301	2,713
	Q2	4,094	1,185	2,909	4,063	1,184	2,879
	Q3	3,881	1,082	2,799	3,969	1,128	2,841
	Q4	3,874	1,195	2,679	3,999	1,179	2,820
2011	Q1	4,297	1,111	3,186	4,109	1,086	3,023
	Q2	4,268	1,317	2,951	4,230	1,317	2,913
	Q3	4,152	1,149	3,003	4,254	1,197	3,057
	Q4	4,169	1,426	2,743	4,294	1,403	2,891
2012	Q1	4,482	1,233	3,249	4,297	1,204	3,093
	Q2	4,110	1,031	3,079	4,064	1,028	3,036
	Q3	3,870	1,043	2,827	3,954	1,078	2,876
	Q4	3,694	954	2,740	3,823	933	2,890
2013	Q1	3,681	973	2,708	3,606 r	1,037 r	2,569 r
	Q2	4,133 r	1,039 r	3,094	3,988 r	951 r	3,037 r
	Q3	3,771 r	922 r	2,849	3,836 r	944 r	2,892 r
	p Q4	3,397	690	2,707	3,552	692	2,860

Percentage change, latest quarter (2013 Q4) compared with:

2013	Q3				-7.4	-26.7	-1.1
2012	Q4	-8.0	-27.7	-1.2	-7.1	-25.8	-1.0

p Provisional.
r Revised, reflecting changes to the raw data, or updates to the seasonally adjusted series.

¹ Including partnerships.

² Where the Creditors' Voluntary Liquidation is the first insolvency procedure entered into

1a. Compulsory liquidations by industry (SIC 2003)^{1,4} England & Wales

		not seasonally adjusted																	
Section	Sub-section 2 digit 3 digit	2009				2010				2011				2012				20 ¹	
		Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2
Section A		AGRICULTURE, HUNTING AND FORESTRY																	
		11	8	7	4	9	3	5	6	3	3	4	3	5	3	1	6	5	2
Section B		FISHING																	
		1	1	1	0	0	1	0	4	1	0	4	0	0	1	1	0	1	0
Section C		MINING AND QUARRYING																	
		2	0	1	2	1	3	2	1	1	2	0	2	1	0	3	2	2	1
Section D		MANUFACTURING																	
		87	83	79	78	71	65	43	45	51	53	49	48	41	26	28	36	31	29
	DA	3	3	1	2	2	4	1	0	0	0	2	2	0	1	0	4	1	2
	DB	6	8	9	8	7	1	5	2	1	5	3	6	5	2	2	5	7	3
	DC	0	1	0	0	0	0	0	0	0	0	2	0	0	0	0	0	0	0
	DD	6	11	5	7	6	6	6	3	3	5	2	5	5	2	4	2	3	0
	DE	9	4	9	11	11	7	7	5	9	5	6	4	3	2	3	4	1	2
	DF	0	2	1	0	0	0	0	0	0	1	0	0	1	1	0	0	0	0
	DG	4	0	3	3	1	4	0	2	0	4	0	3	0	1	1	2	0	0
	DH	4	6	5	0	7	4	3	0	3	3	2	5	3	1	2	2	3	2
	DI	9	5	8	3	2	7	4	4	3	1	2	5	0	3	2	2	2	0
	DJ	21	25	12	22	12	15	6	16	11	7	12	4	11	3	5	4	8	11
	DK	4	4	3	2	5	2	3	4	4	4	6	4	0	1	0	2	3	3
	DL	7	3	6	9	8	5	2	1	6	4	4	2	5	3	1	2	1	2
	DM	2	4	4	5	1	4	1	0	2	4	3	2	2	2	3	0	0	0
	DN	12	7	13	6	9	6	5	8	9	10	5	6	6	4	5	7	2	4
Section E		ELECTRICITY, GAS AND WATER SUPPLY																	
		11	19	9	5	9	2	5	6	3	6	7	8	7	7	10	9	8	4
Section F	45	CONSTRUCTION																	
		343	381	293	290	276	270	166	185	196	282	231	215	265	213	193	203	205	202
	451	39	47	35	31	42	18	12	27	28	36	28	28	41	19	24	33	23	25
	452	122	123	111	99	106	85	49	47	58	83	50	66	64	45	52	55	48	54
	453	77	75	71	55	55	45	36	45	41	58	58	47	48	48	27	44	38	42
	454	100	124	74	98	71	119	66	65	64	102	91	69	107	99	86	70	94	78
	455	5	12	2	7	2	3	3	1	5	3	4	5	5	2	4	1	2	3
Section G		WHOLESALE AND RETAIL TRADE; REPAIR OF MOTOR VEHICLES, MOTOR CYCLES AND PERSONAL AND HOUSEHOLD GOODS																	
		208	195	171	185	174	138	130	108	133	143	137	135	133	117	116	89	90	113
	50	20	25	28	23	15	15	8	15	13	24	23	27	20	15	10	11	15	24
	51	109	82	77	73	78	58	49	51	61	58	48	43	46	35	49	37	37	32
	52	79	88	66	89	81	65	73	42	59	61	66	65	67	67	57	41	38	57
Section H	55	HOTELS AND RESTAURANTS																	
		97	83	65	87	68	77	44	63	49	88	70	64	71	54	65	46	61	36
	551	11	4	9	8	7	7	3	7	6	10	8	7	5	5	10	3	4	3
	553	43	28	24	29	16	25	20	21	13	35	30	28	25	17	28	15	21	12
	554	40	40	27	40	41	38	20	30	28	38	28	25	32	22	23	23	32	19
	Other	3	11	5	10	4	7	1	5	2	5	4	4	9	10	4	5	4	2
Section I		TRANSPORT, STORAGE AND COMMUNICATION																	
		86	92	76	85	72	52	41	55	45	72	66	73	54	49	51	38	40	50
	60	28	39	32	29	24	19	13	20	15	19	21	32	20	27	17	18	13	22
	61	4	1	3	1	2	1	0	0	0	1	1	1	1	0	1	1	0	1
	62	3	2	3	2	5	1	0	1	0	3	1	1	3	2	1	1	2	2
	63	27	20	22	20	20	16	12	17	16	24	17	19	15	11	15	4	16	10
	64	24	30	16	33	21	15	16	17	14	25	26	20	15	9	17	14	9	15
Section J		FINANCIAL INTERMEDIATION																	
		50	66	26	39	37	48	24	26	29	35	26	149	29	21	20	16	14	27
	66	2	4	0	4	2	5	5	2	3	4	6	4	2	0	3	0	3	3
	Other	48	62	26	35	35	43	19	24	26	31	20	145	27	21	17	16	11	24
Section K		REAL ESTATE, RENTING AND BUSINESS ACTIVITIES																	
		181	160	132	161	171	203	104	120	101	148	143	215	159	142	115	108	119	111
	70	71	63	36	50	59	88	31	31	24	48	54	43	35	44	31	26	29	36
	71	2	0	2	2	1	5	1	0	2	2	2	0	3	0	3	1	0	2
	72	20	19	15	24	20	23	12	24	13	22	23	27	28	14	23	15	17	19
	73	1	2	1	0	2	1	0	2	0	0	0	2	0	0	0	0	1	0
	74	87	76	78	85	89	86	60	63	62	76	64	143	93	84	58	66	72	54
Section L		PUBLIC ADMINISTRATION AND DEFENCE; COMPULSORY SOCIAL SECURITY																	
		2	6	5	0	3	2	3	0	2	3	0	1	8	3	0	0	4	1
Section M		EDUCATION																	
		15	14	12	14	9	4	7	2	8	15	11	12	12	5	13	13	7	8
Section N		HEALTH AND SOCIAL WORK																	
		16	17	12	9	11	11	4	5	16	9	11	17	23	14	13	17	13	21
Section O		OTHER COMMUNITY, SOCIAL & PERSONAL SERVICE ACTIVITIES																	
		108	110	73	86	97	91	60	58	80	112	104	114	105	106	107	98	73	62
Section P		PRIVATE HOUSEHOLDS EMPLOYING STAFF AND UNDIFFERENTIATED PRODUCTION ACTIVITIES OF HOUSEHOLDS FOR OWN USE																	
		2	0	1	1	1	0	0	0	0	0	0	0	0	0	0	0	0	2
Section Q		EXTRA-TERRITORIAL ORGANISATIONS AND BODIES																	
		1	3	1	0	3	1	0	0	1	1	2	0	0	0	1	0	1	1
ALL OTHERS ²⁵		378	360	315	343	330	301	362	493	349	345	285	371	322	271	305	275	298	379
Total		1,599	1,598	1,279	1,389	1,342	1,272	1,000	1,177	1,068	1,317	1,150	1,427	1,235	1,032	1,042	956	972	1,049

.. Not yet available

r = revised

¹ The Standard Industrial Classification (SIC 2003) definitions can be found at [http://www.statistics.gov.uk/methods_quality/sic/downloads/UK_SIC_Vol1\(2003\).pdf](http://www.statistics.gov.uk/methods_quality/sic/downloads/UK_SIC_Vol1(2003).pdf)

² Unknown SIC

³ Company insolvencies by industry in England & Wales prior to 2008 can be found at <http://www.insolvencydirect.bis.gov.uk/otherinformation/statistics/historicdata/Hdmenu.htm>

⁴ Totals for compulsory liquidations here are not the same as the headline figures under Table 1. This is because the industrial breakdown has been compiled from

1b. Creditors' Voluntary Liquidations by industry (SIC 2003)^{1,3}
England & Wales

not seasonally adjusted

Section	Sub-section		2 digit	3 digit	2009				2010				2011				2012				2013			
					Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4 p
Section A		AGRICULTURE, HUNTING AND FORESTRY			7	12	12	12	9	4	7	8	17	9	9	9	8	6	10	14	11	16	11	9
Section B		FISHING			1	0	0	0	0	2	1	0	0	1	0	0	1	1	0	2	0	0	0	0
Section C		MINING AND QUARRYING			1	3	4	3	3	1	2	3	0	5	1	0	1	1	3	0	2	4	10	5
Section D		MANUFACTURING			441	480	409	372	376	356	306	329	354	299	321	268	312	300	309	299	278	325	326	291
	DA	Food products, beverages and tobacco			11	17	11	14	15	10	9	11	20	18	13	12	10	9	7	13	12	19	11	12
	DB	Textiles and textile products			28	35	24	23	29	24	13	21	17	15	16	29	15	18	23	9	11	19	34	14
	DC	Leather and leather products			3	1	3	2	1	1	0	1	5	2	2	2	0	2	2	2	1	3	0	0
	DD	Wood and wood products			32	36	14	23	31	33	26	30	39	21	43	16	30	24	27	30	17	21	23	15
	DE	Pulp, paper and paper products publishing and printing			63	85	89	68	77	66	69	61	52	59	59	45	57	57	38	66	49	49	55	53
	DF	Coke, refined petroleum products and nuclear fuel			0	0	1	0	1	1	0	2	0	0	0	1	1	1	1	0	0	0	0	0
	DG	Chemicals, chemical products and man-made fibres			4	4	5	6	4	3	4	4	7	1	3	0	6	3	4	2	2	2	4	3
	DH	Rubber and plastic products			27	28	13	14	17	10	13	11	16	8	13	14	17	8	19	9	9	9	15	5
	DI	Other non-metallic mineral products			16	12	12	11	6	8	8	10	14	7	6	9	10	12	13	9	10	8	8	5
	DJ	Basic metals and fabricated metal products			108	124	95	117	97	102	77	71	82	75	63	55	67	57	61	53	53	47	61	47
	DK	Machinery and equipment not elsewhere classified			22	29	28	18	18	16	15	21	16	16	22	13	15	13	20	17	15	15	14	18
	DL	Electrical and optical equipment			28	24	21	15	14	16	17	13	21	13	21	13	18	18	20	16	21	34	25	32
	DM	Transport equipment			13	8	13	6	14	10	4	12	7	10	6	7	10	11	11	15	10	14	12	20
	DN	Not elsewhere classified			86	77	80	55	52	56	51	61	58	54	54	52	56	67	63	58	68	85	64	67
Section E		ELECTRICITY, GAS AND WATER SUPPLY			2	6	2	1	3	2	3	2	4	2	6	2	5	5	5	3	6	9	5	10
Section F	45	CONSTRUCTION			649	628	558	549	527	524	538	468	586	555	541	496	582	515	510	458	495	467	397	407
	451	Site preparation			13	15	13	8	8	11	6	2	12	7	6	9	5	10	5	5	7	5	6	12
	452	Building of complete constructions or parts thereof; civil engineering			291	301	261	253	253	245	254	233	274	260	230	239	279	231	209	198	212	199	181	167
	453	Building installation			193	177	162	167	136	145	151	114	171	167	169	160	167	151	156	136	151	142	110	115
	454	Building completion			144	127	115	113	126	122	121	113	127	118	129	84	124	121	135	118	125	121	100	113
	455	Renting of construction or demolition equipment with operator			8	8	7	8	4	1	6	6	2	3	7	4	7	2	5	1	0	0	0	0
Section G		WHOLESALE AND RETAIL TRADE; REPAIR OF MOTOR VEHICLES, MOTOR CYCLES AND PERSONAL AND HOUSEHOLD GOODS			613	555	492	442	430	428	420	369	515	416	449	415	543	465	393	414	463	497	455	463
	50	Sale, maintenance and repair of motor vehicles and motorcycles; retail sale of automotive fuel			92	67	69	78	78	55	82	62	97	69	70	69	88	82	88	86	85	58	66	105
	51	Wholesale trade and commission trade, except of motor vehicles and motorcycles			226	230	209	170	144	167	140	115	169	128	130	135	152	142	115	117	131	145	151	110
	52	Retail trade, except of motor vehicles and motorcycles; repair of personal and household goods			295	258	214	194	208	206	198	192	249	219	249	211	303	241	190	211	247	294	238	248
Section H	55	HOTELS AND RESTAURANTS			214	195	177	197	197	206	189	198	226	235	225	254	273	280	236	255	265	320	284	283
	551	Hotels			14	20	16	16	21	13	12	14	24	17	23	14	19	34	24	13	15	21	17	17
	553	Restaurants			112	105	92	105	99	110	95	103	116	117	121	143	148	136	122	144	132	170	141	157
	554	Bars			64	60	54	46	60	56	60	56	57	74	62	65	78	82	56	75	89	99	101	84
		Other			24	20	15	30	17	27	22	25	29	27	19	32	28	28	34	23	29	30	25	25
Section I		TRANSPORT, STORAGE AND COMMUNICATION			155	145	121	135	103	91	119	92	126	101	94	99	103	98	93	93	98	108	117	96
	60	Land transport; transport via pipelines			88	83	72	74	49	46	65	54	72	59	56	66	58	45	51	55	52	56	60	44
	61	Water transport			2	0	3	1	0	2	2	1	1	2	3	2	0	3	4	0	4	1	0	2
	62	Air transport			1	3	0	2	3	1	3	0	2	0	2	2	5	0	3	2	0	0	2	5
	63	Supporting and auxiliary transport activities; activities of travelagencies			42	28	25	29	28	22	24	19	21	16	18	17	19	20	20	19	19	27	23	18
	64	Post and telecommunications			22	31	21	29	23	20	25	18	30	24	15	12	21	30	15	17	23	24	32	27
Section J		FINANCIAL INTERMEDIATION			42	52	43	39	28	30	37	24	30	23	22	25	24	34	28	31	31	44	40	20
	66	Insurance and pension funding, except compulsory social security			4	7	4	4	4	4	3	1	1	4	2	5	7	5	4	5	4	6	6	1
		Other			38	45	39	35	24	26	34	23	29	19	20	20	17	29	24	26	27	38	34	19
Section K		REAL ESTATE, RENTING AND BUSINESS ACTIVITIES			994	1,040	1,027	924	840	901	813	822	930	948	943	812	950	924	832	775	664	822	779	702
	70	Real estate activities			120	128	109	88	74	95	104	84	116	95	95	70	99	108	118	123	104	134	137	147
	71	Renting of machinery and equipment without operator and of personal and household goods			17	27	14	15	18	16	16	12	18	10	15	10	7	10	14	9	10	19	17	11
	72	Computer and related activities			91	116	126	134	105	108	100	86	96	113	91	100	106	126	94	114	103	114	105	86
	73	Research and development			5	2	8	3	7	5	8	3	5	5	2	4	2	6	2	4	2	5	1	2
	74	Other business activities			761	767	770	684	636	677	585	637	695	725	740	628	736	674	604	523	445	550	519	456
Section L		PUBLIC ADMINISTRATION AND DEFENCE; COMPULSORY SOCIAL SECURITY			3	4	5	5	1	3	3	2	6	5	4	2	2	7	3	2	0	3	0	1
Section M		EDUCATION			15	15	22	19	17	17	25	16	17	23	24	35	23	28	27	24	20	28	25	35
Section N		HEALTH AND SOCIAL WORK			19	30	22	18	26	21	23	33	25	27	28	29	29	40	43	43	43	42	46	58
Section O		OTHER COMMUNITY, SOCIAL & PERSONAL SERVICE ACTIVITIES			198	164	190	173	154	157	160	175	173	159	184	153	205	175	175	191	167	206	181	198
Section P		PRIVATE HOUSEHOLDS EMPLOYING STAFF AND UNDIFFERENTIATED PRODUCTION ACTIVITIES OF HOUSEHOLDS FOR OWN USE			3	4	1	5	1	0	0	2	2	2	0	0	0	0	0	0	1	0	0	0
Section Q		EXTRA-TERRITORIAL ORGANISATIONS AND BODIES			0	0	0	1	0	0	0	0	0	0	0	0	0	0	0	1	0	1	1	0
ALL OTHERS ²					198	206	198	162	151	166	153	136	175	141	152	144	188	200	160	135	164	202	172	129
Total					3,555	3,539	3,283	3,057	2,866	2,909	2,799	2,679	3,186	2,951	3,003	2,743	3,249	3,079	2,827	2,740	2,708	3,094	2,849	2,707

p Provisional.

¹ The Standard Industrial Classification (SIC 2003) definitions can be found at [http://www.statistics.gov.uk/methods_quality/sic/downloads/UK_SIC_Vol1\(2003\).pdf](http://www.statistics.gov.uk/methods_quality/sic/downloads/UK_SIC_Vol1(2003).pdf)

² Including unknown or invalid SIC codes and non-trading or dormant companies

³ Company insolvencies by industry in England & Wales prior to 2008 can be found at <http://www.insolvencydirect.bis.gov.uk/otherinformation/statistics/historicdata/HDmenu.htm>

⁴ Where the Creditors Voluntary Liquidation is the first insolvency procedure entered into (see "Notes to Editors" paragraph 20).

1c. Creditors' Voluntary Liquidations following Administration¹

England & Wales

Not seasonally adjusted

Period	Number of new cases	
2004		165
2005		681
2006		914
2007		1,095
2008		993
2009		1,469
2010		1,483
2011		1,127
2012		1,006
2013		947
2004	Q1	12
	Q2	18
	Q3	36
	Q4	99
2005	Q1	204
	Q2	147
	Q3	149
	Q4	181
2006	Q1	212
	Q2	216
	Q3	244
	Q4	242
2007	Q1	276
	Q2	285
	Q3	264
	Q4	270
2008	Q1	270
	Q2	223
	Q3	264
	Q4	236
2009	Q1	340
	Q2	370
	Q3	355
	Q4	404
2010	Q1	469
	Q2	399
	Q3	333
	Q4	282
2011	Q1	330
	Q2	257
	Q3	293
	Q4	247
2012	Q1	247
	Q2	234
	Q3	242
	Q4	283
2013	Q1	269
	Q2	245
	Q3	235
	p Q4	198

Percentage change, latest quarter (2013 Q4) compared with:

2012 Q4 **-30.0**

p Provisional
: Not applicable

¹ Since the revisions to corporate administration under the Enterprise Act, those administrations which resulted in a Creditors' Voluntary Liquidation (CVL) have been separately recorded by Companies House. These post-Administration new case CVLs are not included under the headline CVL figures at Table 1 as they do not represent a new company entering into an insolvency procedure for the first time. Similar information for Administrations converting to a Compulsory Liquidation or to a Company Voluntary Arrangement is not available; however numbers of these are relatively low in comparison.

2. Individual insolvencies⁴

England & Wales

Not Seasonally Adjusted					Seasonally Adjusted ³			
Period		Total	Bankruptcy Orders	Debt Relief Orders ¹	Individual Voluntary Arrangements ²	Total	Bankruptcy Orders	Individual Voluntary Arrangements ²
2004		46,652	35,898	:	10,753			
2005		67,584	47,291	:	20,293			
2006		107,288	62,956	:	44,332			
2007		106,645	64,480	:	42,165			
2008		106,544	67,428	:	39,116			
2009		134,142	74,670	11,831	47,641			
2010		135,045	59,173	25,179	50,693			
2011		119,941	41,876	29,009	49,056			
2012		109,660	31,787	31,179	46,694			
2013		101,049	24,536	27,546	48,967			
2004	Q1	10,665	8,524	:	2,141	10,413	8,027	2,386
	Q2	11,537	9,060	:	2,476	11,229	8,813	2,416
	Q3	12,227	9,315	:	2,912	12,124	9,365	2,759
	Q4	12,223	8,999	:	3,224	12,885	9,693	3,192
2005	Q1	13,190	10,188	:	3,002	13,451	10,089	3,362
	Q2	16,873	12,338	:	4,535	15,883	11,424	4,459
	Q3	18,010	12,256	:	5,754	17,898	12,383	5,515
	Q4	19,511	12,509	:	7,002	20,352	13,395	6,957
2006	Q1	23,939	16,283	:	7,656	23,805	15,217	8,588
	Q2	26,722	15,489	:	11,233	26,296	15,265	11,031
	Q3	28,083	15,418	:	12,665	27,794	15,657	12,137
	Q4	28,544	15,766	:	12,778	29,394	16,818	12,576
2007	Q1	29,236	17,937	:	11,299	29,196	16,742	12,454
	Q2	27,327	16,489	:	10,838	26,995	16,493	10,502
	Q3	26,252	15,600	:	10,652	26,019	15,934	10,085
	Q4	23,830	14,454	:	9,376	24,434	15,311	9,123
2008	Q1	24,619	15,814	:	8,805	25,123	15,482	9,641
	Q2	25,966	16,373	:	9,593	24,911	15,536	9,375
	Q3	27,488	17,237	:	10,251	27,276	17,474	9,802
	Q4	28,471	18,004	:	10,467	29,234	18,936	10,298
2009	Q1	30,253	20,446	:	9,807	29,680	18,958	10,722
	Q2	33,073	18,870	1,978	12,225	:	19,121	12,033
	Q3	35,242	18,347	4,505	12,390	:	18,659	11,868
	Q4	35,574	17,007	5,348	13,219	:	17,933	13,018
2010	Q1	35,682	18,256	5,644	11,782	:	17,058	12,754
	Q2	34,743	14,982	6,295	13,466	:	15,256	13,262
	Q3	33,935	13,907	7,068	12,960	:	14,155	12,379
	Q4	30,685	12,028	6,172	12,485	:	12,704	12,299
2011	Q1	30,145	12,539	6,788	10,818	:	11,754	11,657
	Q2	30,502	11,101	7,258	12,143	:	11,289	12,023
	Q3	30,230	9,578	7,604	13,048	:	9,719	12,512
	Q4	29,064	8,658	7,359	13,047	:	9,114	12,864
2012	Q1	28,723	9,132	7,897	11,694	:	8,572	12,555
	Q2	27,394	8,092	7,956	11,346	:	8,195	11,210
	Q3	28,087	7,642	7,777	12,668	:	7,714	12,131
	Q4	25,456	6,921	7,549	10,986	:	7,274	10,798
2013	Q1	25,016	6,673	7,219	11,124	:	6,636 r	11,942 r
	Q2	25,721 r	6,473 r	7,132	12,116	:	6,252 r	12,051 r
	Q3	26,030	6,004	6,632	13,394	:	6,021 r	12,701 r
	p Q4	24,282	5,386	6,563	12,333	:	5,628	12,273

Percentage change, latest quarter (2013 Q4) compared with:

2013	Q3					-	-6.5	-3.4
2012	Q4	-4.6	-22.2	-13.1	12.3	-	-22.6	13.7

p Provisional.

r Not applicable

r Revised, reflecting changes to the raw data, or updates to the seasonally adjusted series.

¹ Debt Relief Orders (DROs) came into effect on 6 April 2009 as an alternative route into personal insolvency. See "Notes to Editors" paragraph 23.

2a. Bankruptcy orders by petition type and trading status²

England & Wales

not seasonally adjusted

Period		Total Bankruptcy Orders	Creditor's petitions		Debtor's petitions		Self-employed ¹		Other individuals ¹	
			Count	%	Count	%	Count	%	Count	%
2004		35,898	8,026	22.4	27,872	77.6	9,564	26.6	26,334	73.4
2005		47,291	9,160	19.4	38,131	80.6	10,839	22.9	36,452	77.1
2006		62,956	9,918	15.8	53,038	84.2	10,894	17.3	52,062	82.7
2007		64,480	10,047	15.6	54,433	84.4	7,058	10.9	57,422	89.1
2008		67,428	10,828	16.1	56,600	83.9	8,183	12.1	59,245	87.9
2009		74,670	10,866	14.6	63,804	85.4	9,753	13.1	64,917	86.9
2010		59,173	8,542	14.4	50,631	85.6	8,144	13.8	51,029	86.2
2011		41,876	7,803	18.6	34,073	81.4	8,893	21.2	32,983	78.8
2012		31,787	6,595	20.7	25,192	79.3	7,523	23.7	24,264	76.3
2013		24,536	5,354	21.8	19,182	78.2	..	..	..	..
2004	Q1	8,524	2,052	24.1	6,472	75.9	2,437	28.6	6,087	71.4
	Q2	9,060	2,032	22.4	7,028	77.6	2,455	27.1	6,605	72.9
	Q3	9,315	2,079	22.3	7,236	77.7	2,300	24.7	7,015	75.3
	Q4	8,999	1,863	20.7	7,136	79.3	2,372	26.4	6,627	73.6
2005	Q1	10,188	1,969	19.3	8,219	80.7	2,446	24.0	7,742	76.0
	Q2	12,338	2,498	20.2	9,840	79.8	2,835	23.0	9,503	77.0
	Q3	12,256	2,354	19.2	9,902	80.8	2,850	23.3	9,406	76.7
	Q4	12,509	2,339	18.7	10,170	81.3	2,708	21.6	9,801	78.4
2006	Q1	16,283	2,791	17.1	13,492	82.9	3,150	19.3	13,133	80.7
	Q2	15,489	2,403	15.5	13,086	84.5	2,898	18.7	12,591	81.3
	Q3	15,418	2,382	15.4	13,036	84.6	2,990	19.4	12,428	80.6
	Q4	15,766	2,342	14.9	13,424	85.1	1,856	11.8	13,910	88.2
2007	Q1	17,937	2,581	14.4	15,356	85.6	1,981	11.0	15,956	89.0
	Q2	16,489	2,566	15.6	13,923	84.4	1,767	10.7	14,722	89.3
	Q3	15,600	2,427	15.6	13,173	84.4	1,660	10.6	13,940	89.4
	Q4	14,454	2,473	17.1	11,981	82.9	1,650	11.4	12,804	88.6
2008	Q1	15,814	2,539	16.1	13,275	83.9	1,915	12.1	13,899	87.9
	Q2	16,373	2,619	16.0	13,754	84.0	1,828	11.2	14,545	88.8
	Q3	17,237	2,868	16.6	14,369	83.4	2,115	12.3	15,122	87.7
	Q4	18,004	2,802	15.6	15,202	84.4	2,325	12.9	15,679	87.1
2009	Q1	20,446	2,840	13.9	17,606	86.1	2,798	13.7	17,648	86.3
	Q2	18,870	2,605	13.8	16,265	86.2	2,470	13.1	16,400	86.9
	Q3	18,347	2,731	14.9	15,616	85.1	2,280	12.4	16,067	87.6
	Q4	17,007	2,690	15.8	14,317	84.2	2,205	13.0	14,802	87.0
2010	Q1	18,256	2,473	13.5	15,783	86.5	2,316	12.7	15,940	87.3
	Q2	14,982	2,138	14.3	12,844	85.7	1,911	12.8	13,071	87.2
	Q3	13,907	2,173	15.6	11,734	84.4	1,650	11.9	12,257	88.1
	Q4	12,028	1,758	14.6	10,270	85.4	2,267	18.8	9,761	81.2
2011	Q1	12,539	1,982	15.8	10,557	84.2	2,579	20.6	9,960	79.4
	Q2	11,101	1,888	17.0	9,213	83.0	2,324	20.9	8,777	79.1
	Q3	9,578	2,024	21.1	7,554	78.9	2,035	21.2	7,543	78.8
	Q4	8,658	1,909	22.0	6,749	78.0	1,955	22.6	6,703	77.4
2012	Q1	9,132	1,899	20.8	7,233	79.2	2,161	23.7	6,971	76.3
	Q2	8,092	1,666	20.6	6,426	79.4	1,903	23.5	6,189	76.5
	Q3	7,642	1,596	20.9	6,046	79.1	1,770	23.2	5,872	76.8
	Q4	6,921	1,434	20.7	5,487	79.3	1,689	24.4	5,232	75.6
2013	Q1	6,673	1,293	19.4	5,380	80.6	1,643	24.6	5,030	75.4
	Q2	6,473 r	1,398 r	21.6	5,075 r	78.4	1,581	24.4	4,892 r	75.6
	Q3	6,004	1,456 r	24.3 r	4,548 r	75.7 r	1,466	24.4	4,538	75.6
	p Q4	5,386	1,207	22.4	4,179	77.6	..	..	..	..

Percentage change, latest quarter (2013 Q4) compared with:

Percentage change, latest quarter (2013 Q3) compared with:

2012	Q4	-22.2	-15.8	-23.8	2012	Q3	-17.2	-22.7
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p Provisional.

r Revised, reflecting changes to the raw data.

.. Not yet available

¹ Changes have been made to the part of the database used to capture information on trading status and industry codes. From 2006 Q4, "self-employed" includes the categories "self-employed"; "trader but failure not as a result of trading" and "trading partnership"; and "other individuals" includes "non-trading"; "non-surrender" and "unknown". The breakdown by trading status from Q4 2006 should not therefore be considered to be entirely consistent with that for the earlier period.

2b. Bankruptcy Orders resulting in an Income Payments Order or Agreement^{1,2,3} England & Wales

Not seasonally adjusted

Period		Total Bankruptcy Orders	Bankruptcy Orders where Income Payments Order obtained	Bankruptcy Orders where Income Payments Agreement obtained	Percentage of Bankruptcy Orders resulting in Income Payments
2004		35,898	531	6,052	18.3
2005		47,291	80	9,374	20.0
2006		62,956	95	12,689	20.3
2007		64,480	68	13,194	20.6
2008		67,428	66	13,790	20.5
2009		74,670	50	15,607	21.0
2010		59,173	97	12,028	20.5
2011		41,876	93	9,615	23.2
2012		31,787	49	6,367	20.2
2013		24,536	..	..	..
2004	Q1	8,524	477	424	10.6
	Q2	9,060	28	1,954	21.9
	Q3	9,315	15	2,029	21.9
	Q4	8,999	11	1,645	18.4
2005	Q1	10,188	21	1,310	13.1
	Q2	12,338	25	2,843	23.2
	Q3	12,256	17	2,917	23.9
	Q4	12,509	17	2,304	18.6
2006	Q1	16,283	29	2,071	12.9
	Q2	15,489	26	3,847	25.0
	Q3	15,418	18	3,794	24.7
	Q4	15,766	22	2,977	19.0
2007	Q1	17,937	15	2,335	13.1
	Q2	16,489	17	4,262	26.0
	Q3	15,600	18	3,923	25.3
	Q4	14,454	18	2,674	18.6
2008	Q1	15,814	16	1,964	12.5
	Q2	16,373	21	4,241	26.0
	Q3	17,237	13	4,406	25.6
	Q4	18,004	16	3,179	17.7
2009	Q1	20,446	19	2,420	11.9
	Q2	18,870	13	4,995	26.5
	Q3	18,347	11	4,936	27.0
	Q4	17,007	7	3,256	19.2
2010	Q1	18,256	20	2,439	13.5
	Q2	14,982	25	4,229	28.4
	Q3	13,907	19	3,414	24.7
	Q4	12,028	33	1,946	16.5
2011	Q1	12,539	24	1,667	13.5
	Q2	11,101	26	3,073	27.9
	Q3	9,578	32	2,759	29.1
	Q4	8,658	11	2,116	24.6
2012	Q1	9,132	14	1,259	13.9
	Q2	8,092	15	1,971	24.5
	Q3	7,642	18	1,821	24.1
	Q4	6,921	2	1,316	19.0
2013	Q1	6,673	4	633	9.5
	p Q2	6,473 r	3	1,426	22.1
	Q3	6,004 r	..	..	..
	Q4	5,386	..	..	..

p Provisional

r Revised, reflecting changes to the raw data

.. Not yet available

¹ The IPO and IPA figures are presented two quarters in arrears as they take a period of time to administer for new bar

2c. Income payments¹

England & Wales

Not seasonally adjusted

Period		Total	Income Payments Orders	Income Payments Agreements ¹
2004		6,238	1,238	5,000
2005		9,102	69	9,033
2006		11,990	86	11,904
2007		13,332	77	13,255
2008		13,265	67	13,198
2009		15,401	64	15,337
2010		12,891	..	..
2011		10,643	..	..
2012		7,019	88	6,931
2013		4,770	56	4,714
2004	Q1	783	709	74
	Q2	1,257	413	844
	Q3	2,140	90	2,050
	Q4	2,058	26	2,032
2005	Q1	1,430	25	1,405
	Q2	1,882	11	1,871
	Q3	2,900	12	2,888
	Q4	2,890	21	2,869
2006	Q1	1,973	29	1,944
	Q2	2,532	21	2,511
	Q3	3,798	20	3,778
	Q4	3,687	16	3,671
2007	Q1	2,483	23	2,460
	Q2	2,895	27	2,868
	Q3	4,244	11	4,233
	Q4	3,710	16	3,694
2008	Q1	2,169	18	2,151
	Q2	2,656	12	2,644
	Q3	3,923	15	3,908
	Q4	4,517	22	4,495
2009	Q1	2,351	19	2,332
	Q2	3,121	13	3,108
	Q3	4,989	21	4,968
	Q4	4,940	11	4,929
2010	Q1	2,750	14	2,736
	Q2	3,103	..	..
	Q3	4,401	..	..
	Q4	2,637	..	..
2011	Q1	2,250	..	..
	Q2	2,206	23	2,183
	Q3	3,350	35	3,315
	Q4	2,837	32	2,805
2012	Q1	1,765	29	1,736
	Q2	1,451	19	1,432
	Q3	2,048	22	2,026
	Q4	1,755	18	1,737
2013	Q1	1,219	12	1,207
	Q2	1,041 r	12 r	1,029 r
	Q3	1,346 r	21 r	1,325 r
	p Q4	1,164	11	1,153

p Provisional

r Revised, reflecting changes to the raw data

.. Not available

: Not applicable

2d. Bankruptcies where the individuals were self employed by industry (SIC 2003)^{1,4} England & Wales

		not seasonally adjusted																	
Section	Sub-section 2 digit 3 digit	2009				2010				2011				2012				20'	
		Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2
Section A	AGRICULTURE, HUNTING AND FORESTRY	59	57	47	35	38	42	41	38	34	42	29	37	30	23	32	24	30	20
Section B	FISHING	9	5	2	5	3	3	1	11	7	6	6	10	7	3	9	11	4	4
Section C	MINING AND QUARRYING	1	1	2	1	3	0	1	2	1	2	2	2	2	0	2	3	1	1
Section D	MANUFACTURING	65	63	47	55	54	53	39	44	73	41	48	45	50	30	36	25	30	35
DA	Food products, beverages and tobacco	4	3	2	0	1	5	1	1	5	1	2	1	2	1	2	0	0	0
DB	Textiles and textile products	2	7	0	8	6	5	8	7	7	5	1	2	4	3	2	5	9	5
DC	Leather and leather products	0	0	1	0	0	0	0	0	1	1	0	1	0	0	0	0	0	0
DD	Wood and wood products	16	8	10	10	9	14	6	14	9	12	6	13	10	10	5	4	8	10
DE	Pulp, paper and paper products publishing and printing	7	8	8	10	9	6	7	2	10	5	6	2	9	2	2	2	1	2
DF	Coke, refined petroleum products and nuclear fuel	0	0	0	0	0	0	0	0	0	0	1	0	1	0	1	0	0	0
DG	Chemicals, chemical products and man-made fibres	0	0	3	1	0	2	0	0	0	0	1	0	0	0	0	0	1	0
DH	Rubber and plastic products	0	1	2	0	4	2	1	0	2	1	1	4	0	2	2	1	0	3
DI	Other non-metallic mineral products	8	4	1	2	4	2	0	2	4	2	6	2	6	1	3	1	2	1
DJ	Basic metals and fabricated metal products	10	14	7	14	11	7	9	8	9	6	10	8	11	5	7	6	5	11
DK	Machinery and equipment not elsewhere classified	2	1	3	1	1	0	2	3	3	3	3	2	0	0	1	3	0	1
DL	Electrical and optical equipment	1	3	2	2	1	2	0	0	0	0	1	1	3	1	1	1	0	0
DM	Transport equipment	2	6	4	3	1	2	2	1	12	3	1	2	1	0	4	0	1	0
DN	Not elsewhere classified	13	8	4	4	7	6	3	6	11	2	9	7	3	5	6	2	3	2
Section E	ELECTRICITY, GAS AND WATER SUPPLY	39	40	42	28	53	28	27	26	27	12	15	14	21	20	15	16	19	11
Section F	45 CONSTRUCTION	704	649	616	569	571	451	398	477	591	536	490	458	478	431	358	361	337	316
451	Site preparation	97	71	78	72	57	64	46	63	75	78	69	69	61	75	41	49	48	54
452	Building of complete constructions or parts thereof; civil engineering	136	108	98	118	102	69	75	71	90	80	86	79	72	61	60	50	52	35
453	Building installation	156	156	146	122	143	95	94	101	125	112	93	100	104	81	67	65	62	58
454	Building completion	315	309	290	252	266	221	181	236	299	263	241	209	237	214	187	196	175	168
455	Renting of construction or demolition equipment with operator	0	5	4	5	3	2	2	6	2	3	1	1	4	0	3	1	0	1
Section G	WHOLESALE AND RETAIL TRADE; REPAIR OF MOTOR VEHICLES, MOTOR CYCLES AND PERSONAL AND HOUSEHOLD GOODS	461	370	358	348	317	282	259	360	423	364	315	297	329	306	317	250	268	265
50	Sale, maintenance and repair of motor vehicles and motorcycles; retail sale of automotive fuel	71	46	68	66	51	47	36	55	70	61	55	64	58	57	58	58	50	58
51	Wholesale trade and commission trade, except of motor vehicles and motorcycles	71	65	74	72	64	62	35	56	63	51	51	50	51	48	38	32	30	32
52	Retail trade, except of motor vehicles and motorcycles; repair of personal and household goods	319	259	216	210	202	173	188	249	290	252	209	183	220	201	221	160	188	175
Section H	55 HOTELS AND RESTAURANTS	273	240	212	210	265	224	157	336	368	310	289	289	303	295	240	288	273	253
551	Hotels	16	17	11	11	18	20	12	32	17	20	18	17	19	17	22	24	26	9
553	Restaurants	73	63	48	49	53	48	31	74	77	42	59	66	57	57	48	68	43	59
554	Bars	160	120	131	131	163	134	99	191	244	214	181	171	190	180	151	164	182	158
	Other	24	40	22	19	31	22	15	39	30	34	31	35	37	41	19	32	22	27
Section I	TRANSPORT, STORAGE AND COMMUNICATION	377	330	275	283	287	237	206	244	271	245	184	185	221	198	188	157	131	137
60	Land transport; transport via pipelines	260	210	163	183	178	129	131	135	163	153	117	116	130	123	115	93	87	74
61	Water transport	1	1	1	1	1	2	1	3	1	1	0	0	1	1	1	0	1	1
62	Air transport	2	2	1	1	1	2	0	0	0	0	0	1	1	1	3	0	0	0
63	Supporting and auxiliary transport activities; activities of travel agencies	58	67	61	47	49	53	37	73	71	57	32	38	46	49	38	40	23	39
64	Post and telecommunications	56	50	49	51	58	51	37	33	36	34	35	30	43	24	31	24	20	23
Section J	FINANCIAL INTERMEDIATION	53	54	51	46	54	36	42	39	52	40	23	36	36	29	29	29	28	25
66	Insurance and pension funding, except compulsory social security	0	5	2	4	5	3	4	4	6	2	6	4	2	8	3	1	2	1
	Other	53	49	49	42	49	33	38	35	46	38	17	32	34	21	26	28	26	24
Section K	REAL ESTATE, RENTING AND BUSINESS ACTIVITIES	140	143	124	121	151	103	110	134	160	165	136	130	149	126	130	124	124	137
70	Real estate activities	61	50	49	57	38	38	32	64	69	72	48	44	58	31	39	49	44	42
71	Renting of machinery and equipment without operator and of personal and household goods	2	1	0	1	1	1	2	1	1	0	1	3	1	0	0	1	0	0
72	Computer and related activities	10	12	8	8	13	4	6	10	9	17	3	11	8	3	6	12	7	7
73	Research and development	0	0	0	1	0	0	1	0	0	0	0	0	2	0	0	0	0	0
74	Other business activities	67	80	67	54	99	60	69	59	81	76	84	72	80	92	85	62	73	88
Section L	PUBLIC ADMINISTRATION AND DEFENCE; COMPULSORY SOCIAL SECURITY	7	3	6	9	2	9	3	6	6	5	5	3	6	3	3	1	6	2
Section M	EDUCATION	31	31	23	25	26	25	19	25	30	20	15	17	13	15	11	16	12	10
Section N	HEALTH AND SOCIAL WORK	64	55	56	46	36	31	33	55	52	54	54	49	42	44	46	31	41	48
Section O	OTHER COMMUNITY, SOCIAL & PERSONAL SERVICE ACTIVITIES	474	407	398	394	435	365	301	458	475	472	420	379	462	375	349	348	337	313
Section P	PRIVATE HOUSEHOLDS EMPLOYING STAFF AND UNDIFFERENTIATED PRODUCTION ACTIVITIES OF HOUSEHOLDS FOR OWN USE	11	4	3	4	1	3	3	8	6	4	1	3	7	1	3	2	1	2
Section Q	EXTRA-TERRITORIAL ORGANISATIONS AND BODIES	0	4	1	1	0	1	3	0	0	1	0	1	2	1	1	0	0	1
ALL OTHERS ²⁵		30	14	17	25	20	18	7	4	3	5	3	0	3	3	1	3	1	1
Total		2,798	2,470	2,280	2,205	2,316	1,911	1,650	2,267	2,579	2,324	2,035	1,955	2,161	1,903	1,770	1,689	1,643	1,581

.. Not yet available

r = revised

¹ The Standard Industrial Classification (SIC 2003) definitions can be found at [http://www.statistics.gov.uk/methods_quality/sic/downloads/UK_SIC_Vol1\(2003\).pdf](http://www.statistics.gov.uk/methods_quality/sic/downloads/UK_SIC_Vol1(2003).pdf)

² Unknown SIC

³ An industry breakdown prior to 2008 can be found at <http://www.insolvencydirect.bis.gov.uk/otherinformation/statistics/historicdata/IDmenu.htm>

⁴ Totals for trading-related bankruptcies here are not entirely consistent with the figures under Table 2a. This is because the industrial breakdown has been compiled from a specially

3. Receiverships, Administrations and Company Voluntary Arrangements¹

England & Wales

Not seasonally adjusted

Period		Receivership Appointments ²	Administrations ^{3,4,5,6}	Company Voluntary Arrangements ⁷
2004		864	1,602	597
2005		590	2,261	604
2006		588	3,560	534
2007		337	2,512	418
2008		867	4,822	587
2009		1,468	4,161	726
2010		1,309	2,835	765
2011		1,397	2,808	767
2012		1,222	2,532	839
2013		917	2,365	577
2004	Q1	224	332	176
	Q2	199	392	154
	Q3	203	421	137
	Q4	238	457	130
2005	Q1	114	489	179
	Q2	167	572	183
	Q3	170	620	130
	Q4	139	580	112
2006	Q1	180	753	124
	Q2	153	653	147
	Q3	93	675	157
	Q4	162	1,479	106
2007	Q1	88	684	96
	Q2	77	585	102
	Q3	80	668	129
	Q4	92	575	91
2008	Q1	159	859	140
	Q2	177	938	131
	Q3	270	1,007	167
	Q4	261	2,018	149
2009	Q1	316	1,311	156
	Q2	345	1,027	157
	Q3	410	974	194
	Q4	397	849	219
2010	Q1	356	783	204
	Q2	302	777	232
	Q3	349	633	159
	Q4	302	642	170
2011	Q1	349	782	183
	Q2	350	695	187
	Q3	374	673	206
	Q4	324	658	191
2012	Q1	336	779	175
	Q2	333	625	352
	Q3	277	548	161
	Q4	276	580	151
2013	Q1	236	557	142
	Q2	192	622	160
	Q3	253	544	152
	p Q4	236	642	123

Percentage change, latest quarter (2013 Q4) compared with:

2012	Q4	-14.5	10.7	-18.5
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p Provisional : Not applicable ¹ Registered at Companies House

* Includes Law of Property Act receiverships (see "Notes to Editors" Paragraph 21).

Receivership figures between Q1 2007 and Q1 2008 were previously revised to remove duplication, and are not consistent with those for the earlier period; see "Notes to Editors" paragraph 14.

³ Releases prior to Q4 2012 showed administrations separately as "Administrator Appointments" and "In Administration (Enterprise Act 2002)".

⁴ See paragraph 19 of the Press Release "Notes to Editors" for changes wef 15 September 2003 under the Enterprise Act 2002

⁵ The figure for Q4 2006 includes 844 separate, limited companies created and managed by

⁶ The figure for Q4 2008 includes 729 separate managed service companies. The

⁷ The figure for Q2 2012 includes 104 new CVAs recorded under "Health and Social Work" in

3a. Receiverships by industry (SIC 2003)¹

England & Wales

not seasonally adjusted

Section	Sub-section		2 digit	3 digit	2009				2010				2011				2012				2013			
					Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4 p
Section A		AGRICULTURE, HUNTING AND FORESTRY			1	0	1	0	0	0	0	0	1	1	1	0	1	0	0	1	1	1	2	1
Section B		FISHING			0	0	0	0	0	0	0	0	0	0	0	0	1	0	0	0	0	1	0	0
Section C		MINING AND QUARRYING			1	0	0	0	0	0	0	0	1	1	0	0	0	0	0	0	1	0	0	1
Section D		MANUFACTURING			8	7	19	2	15	6	11	6	10	9	13	10	8	4	4	6	5	5	9	3
	DA	Food products, beverages and tobacco			1	0	0	0	0	1	0	0	1	0	1	0	0	0	1	0	2	0	0	0
	DB	Textiles and textile products			1	0	1	0	1	0	0	0	1	1	0	2	0	0	0	0	0	0	0	0
	DC	Leather and leather products			0	0	0	0	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0
	DD	Wood and wood products			0	0	0	0	1	1	0	0	1	0	1	1	1	1	0	0	0	1	1	0
	DE	Pulp, paper and paper products publishing and printing			0	3	2	0	2	2	1	1	0	4	3	1	2	0	1	3	0	0	0	0
	DF	Coke, refined petroleum products and nuclear fuel			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	DG	Chemicals, chemical products and man-made fibres			0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	1	0	0	0	0
	DH	Rubber and plastic products			0	0	1	0	1	1	1	0	0	0	1	1	0	0	0	1	0	0	1	0
	DI	Other non-metallic mineral products			0	0	1	0	1	0	4	0	0	0	0	0	1	0	0	0	0	0	0	0
	DJ	Basic metals and fabricated metal products			4	2	8	1	4	1	1	4	2	1	6	2	2	1	1	0	1	2	3	0
	DK	Machinery and equipment not elsewhere classified			1	0	2	0	0	0	0	0	0	1	0	1	1	0	1	0	0	0	0	0
	DL	Electrical and optical equipment			0	0	2	1	1	0	1	0	2	0	0	1	0	0	0	0	0	1	0	0
	DM	Transport equipment			0	0	0	0	0	0	0	1	0	1	0	1	0	1	0	0	0	0	0	0
	DN	Not elsewhere classified			1	1	2	0	4	0	2	0	3	1	1	0	1	1	0	1	2	1	4	3
Section E		ELECTRICITY, GAS AND WATER SUPPLY			0	0	0	0	0	0	0	0	0	0	0	1	0	0	0	0	0	0	0	0
Section F	45	CONSTRUCTION			48	56	69	72	49	49	48	35	38	48	44	44	42	40	32	24	14	25	29	13
	451	Site preparation			0	1	0	1	1	0	0	0	1	0	0	0	0	0	0	0	0	0	0	0
	452	Building of complete constructions or parts thereof; civil engineering			36	44	59	57	33	37	37	30	28	35	34	31	32	36	21	19	12	21	22	10
	453	Building installation			1	2	3	3	7	6	3	1	2	1	1	3	1	1	4	1	1	0	3	1
	454	Building completion			10	9	7	11	7	6	8	4	7	11	9	10	9	3	7	4	1	4	4	2
	455	Renting of construction or demolition equipment with operator			1	0	0	0	1	0	0	0	0	1	0	0	0	0	0	0	0	0	0	0
Section G		WHOLESALE AND RETAIL TRADE; REPAIR OF MOTOR VEHICLES, MOTOR CYCLES AND PERSONAL AND HOUSEHOLD GOODS			13	16	20	16	9	8	12	7	8	12	9	9	7	12	11	12	9	9	10	9
	50	Sale, maintenance and repair of motor vehicles and motorcycles; retail sale of automotive fuel			8	5	5	2	0	1	5	0	1	3	1	3	1	6	3	0	3	1	3	3
	51	Wholesale trade and commission trade, except of motor vehicles and motorcycles			2	6	9	8	7	4	2	4	4	7	5	3	0	3	5	5	4	3	2	4
	52	Retail trade, except of motor vehicles and motorcycles; repair of personal and household goods			3	5	6	6	2	3	5	3	3	2	3	3	6	3	3	7	2	5	5	2
Section H	55	HOTELS AND RESTAURANTS			13	18	5	11	17	7	9	13	7	4	13	3	13	5	12	3	10	7	9	9
	551	Hotels			6	5	1	6	7	3	3	8	3	1	4	0	0	3	4	0	3	4	1	1
	553	Restaurants			5	7	1	0	3	1	0	0	2	0	4	1	6	1	3	0	2	1	2	2
	554	Bars			2	3	2	4	6	3	5	5	2	2	1	2	6	1	5	2	3	2	3	3
		Other			0	3	1	1	1	0	1	0	0	1	4	0	1	0	0	1	2	0	3	3
Section I		TRANSPORT, STORAGE AND COMMUNICATION			0	1	3	8	4	3	2	3	2	1	1	4	4	2	2	5	1	2	1	3
	60	Land transport; transport via pipelines			0	1	1	3	1	2	1	1	2	0	1	3	2	2	2	0	1	1	0	0
	61	Water transport			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	0	0
	62	Air transport			0	0	0	4	0	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0
	63	Supporting and auxiliary transport activities; activities of travel agencies			0	0	2	1	2	1	1	1	0	0	0	1	2	0	0	3	0	0	0	0
	64	Post and telecommunications			0	0	0	0	1	0	0	0	0	1	0	0	0	0	0	2	0	0	1	3
Section J		FINANCIAL INTERMEDIATION			2	3	7	4	3	3	1	2	2	2	3	1	6	6	3	3	0	3	3	2
	66	Insurance and pension funding, except compulsory social security			0	0	2	1	0	0	0	1	0	0	0	0	1	4	1	2	0	0	0	0
		Other			2	3	5	3	3	3	1	1	2	2	3	1	5	2	2	1	0	3	3	2
Section K		REAL ESTATE, RENTING AND BUSINESS ACTIVITIES			199	210	241	233	221	183	225	194	229	209	244	215	215	225	170	187	166	118	138	154
	70	Real estate activities			172	165	209	193	178	146	193	158	183	169	205	178	173	191	141	160	138	97	120	134
	71	Renting of machinery and equipment without operator and of personal and household goods			1	0	0	0	0	0	0	1	0	0	0	0	1	0	2	1	0	0	1	0
	72	Computer and related activities			0	3	1	2	1	0	2	1	0	0	1	1	1	0	0	1	0	1	0	0
	73	Research and development			0	0	0	0	0	0	0	0	0	0	0	1	0	0	0	0	0	0	0	0
	74	Other business activities			26	42	31	38	42	37	30	34	46	40	38	35	40	34	27	25	28	20	17	20
Section L		PUBLIC ADMINISTRATION AND DEFENCE; COMPULSORY SOCIAL SECURITY			0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	0	0	0	0	0
Section M		EDUCATION			0	1	0	2	0	0	0	0	0	0	0	1	0	1	1	1	0	1	2	0
Section N		HEALTH AND SOCIAL WORK			1	1	6	1	1	4	0	2	5	5	3	0	2	3	1	3	5	3	5	3
Section O		OTHER COMMUNITY, SOCIAL & PERSONAL SERVICE ACTIVITIES			9	9	8	12	10	9	16	7	11	9	10	11	7	12	10	6	6	6	6	3
Section P		PRIVATE HOUSEHOLDS EMPLOYING STAFF AND UNDIFFERENTIATED PRODUCTION ACTIVITIES OF HOUSEHOLDS FOR OWN USE			0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	0	0	0	0	0
Section Q		EXTRA-TERRITORIAL ORGANISATIONS AND BODIES			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ALL OTHERS ²					21	23	31	36	27	30	25	33	35	49	33	25	30	23	29	25	18	11	39	35
Total					316	345	410	397	356	302	349	302	349	350	374	324	336	333	277	276	236	192	253	236

p Provisional.

¹ The Standard Industrial Classification (SIC 2003) definitions can be found at [http://www.statistics.gov.uk/methods_quality/sic/downloads/UK_SIC_Vo1\(2003\).pdf](http://www.statistics.gov.uk/methods_quality/sic/downloads/UK_SIC_Vo1(2003).pdf)

² Including unknown or invalid SIC codes and non-trading or dormant companies

³ Company insolvencies by industry in England & Wales prior to 2008 can be found at <http://www.insolvencydirect.bis.gov.uk/otherinformation/statistics/historicdata/HOmenu.htm>

3b. Administrations (Enterprise Act) by industry (SIC 2003)¹
England & Wales

			not seasonally adjusted																			
Section	Sub-section	2 digit 3 digit	2009				2010				2011				2012				2013			
			Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4 p
Section A			4	3	2	1	2	4	1	4	4	4	1	7	5	2	2	6	2	0	3	3
Section B			0	1	0	2	0	0	0	0	0	0	0	1	1	0	0	1	0	1	1	0
Section C			3	1	2	4	0	1	0	2	3	1	0	0	4	2	1	0	2	0	4	5
Section D			257	190	175	139	171	128	96	82	119	104	103	76	103	92	89	99	89	103	114	93
	DA	Food products, beverages and tobacco	17	7	7	16	17	12	6	5	14	10	8	9	9	6	5	9	3	5	6	8
	DB	Textiles and textile products	8	13	15	4	11	7	3	2	3	3	5	5	3	4	5	0	2	3	6	1
	DC	Leather and leather products	1	1	1	0	0	4	1	0	1	0	1	0	1	1	0	0	1	0	1	0
	DD	Wood and wood products	13	6	7	4	3	9	3	5	4	8	2	5	5	3	2	7	5	2	0	5
	DE	Pulp, paper and paper products publishing and printing	51	37	27	25	42	26	24	14	17	16	16	9	18	20	12	17	13	11	21	16
	DF	Coke, refined petroleum products and nuclear fuel	2	0	0	0	0	0	0	0	0	0	0	0	1	0	0	0	0	0	1	0
	DG	Chemicals, chemical products and man-made fibres	6	5	4	3	1	3	2	1	2	2	4	2	1	3	7	1	3	3	2	3
	DH	Rubber and plastic products	20	12	10	6	12	2	4	3	8	1	8	1	1	7	5	10	4	4	7	3
	DI	Other non-metallic mineral products	9	6	3	5	3	3	1	5	2	3	4	4	4	3	2	3	0	2	4	1
	DJ	Basic metals and fabricated metal products	64	51	46	31	29	33	21	20	31	31	24	15	24	18	16	13	21	24	22	15
	DK	Machinery and equipment not elsewhere classified	10	5	10	10	6	5	3	6	6	5	5	6	8	2	3	5	5	7	8	9
	DL	Electrical and optical equipment	4	11	19	10	11	4	5	5	4	6	7	6	5	5	7	10	8	10	8	8
	DM	Transport equipment	9	12	4	5	5	3	4	1	4	2	1	2	1	4	8	9	6	7	6	2
	DN	Not elsewhere classified	43	24	22	20	31	17	19	15	23	17	18	12	22	16	17	15	18	25	22	22
Section E			0	0	0	1	1	0	1	1	1	0	2	3	2	1	3	2	4	0	0	1
Section F	45	CONSTRUCTION	120	111	106	90	87	86	68	82	101	85	94	72	85	96	74	65	66	62	39	65
	451	Site preparation	3	2	3	3	4	0	3	1	4	1	4	2	3	4	1	0	0	3	1	1
	452	Building of complete constructions or parts thereof; civil engineering	70	74	62	53	46	49	33	55	49	54	57	45	48	56	44	36	39	37	19	38
	453	Building installation	23	20	24	18	24	19	19	16	32	13	21	16	23	22	21	18	10	12	13	13
	454	Building completion	20	10	15	15	9	14	12	9	12	15	12	8	11	13	7	11	17	10	6	13
	455	Renting of construction or demolition equipment with operator	4	5	2	1	4	4	1	1	4	2	0	1	0	1	1	0	0	0	0	0
Section G			234	139	121	115	98	89	80	80	124	85	96	80	138	92	73	75	75	79	69	79
	50	Sale, maintenance and repair of motor vehicles and motorcycles; retail sale of automotive fuel	30	22	15	20	9	12	9	22	25	12	12	27	32	15	15	9	12	6	9	8
	51	Wholesale trade and commission trade, except of motor vehicles and motorcycles	93	68	65	60	57	44	43	32	65	35	54	29	48	29	29	36	30	35	30	31
	52	Retail trade, except of motor vehicles and motorcycles; repair of personal and household goods	111	49	41	35	32	33	28	26	34	38	30	24	58	48	29	30	33	38	30	40
Section H	55	HOTELS AND RESTAURANTS	81	50	49	60	31	50	38	47	52	36	48	62	42	35	24	32	37	33	23	48
	551	Hotels	31	12	11	14	6	22	11	12	25	13	17	25	21	9	11	10	18	14	6	21
	553	Restaurants	36	23	28	23	12	10	15	19	13	14	13	16	9	15	7	6	6	7	10	11
	554	Bars	7	13	8	20	13	11	8	10	11	6	13	19	9	8	5	15	8	9	5	13
		Other	7	2	2	3	0	7	4	6	3	3	5	2	3	3	1	1	5	3	2	3
Section I			56	32	49	38	30	44	32	17	34	38	21	31	27	24	17	24	27	24	23	32
	60	Land transport; transport via pipelines	29	13	21	16	13	28	19	9	20	15	13	16	16	12	10	11	14	14	10	16
	61	Water transport	4	3	0	0	0	0	0	0	0	0	0	1	0	0	1	4	0	1	0	1
	62	Air transport	1	2	2	1	2	1	1	0	0	1	0	5	1	1	1	2	1	2	0	1
	63	Supporting and auxiliary transport activities; activities of travel agencies	14	8	10	16	9	5	7	3	11	9	4	8	5	3	3	6	7	2	6	8
	64	Post and telecommunications	8	6	16	5	6	10	5	5	3	13	4	1	5	8	2	1	5	5	7	6
Section J			11	15	14	21	11	10	10	13	10	8	4	13	17	9	14	10	9	21	19	8
	66	Insurance and pension funding, except compulsory social security	0	3	3	0	0	2	2	0	0	1	1	2	4	1	2	0	3	0	1	1
		Other	11	12	11	21	11	8	8	13	10	7	3	11	13	8	12	10	6	21	18	7
Section K			385	350	325	274	255	255	211	196	226	244	219	218	238	172	172	167	174	210	141	222
	70	Real estate activities	97	97	70	72	40	73	37	46	42	56	37	50	55	51	44	55	58	57	50	77
	71	Renting of machinery and equipment without operator and of personal and household goods	8	7	1	12	8	5	6	6	3	5	2	6	7	4	2	6	3	3	3	2
	72	Computer and related activities	28	31	34	21	20	16	31	13	15	19	15	20	18	21	13	13	20	20	11	20
	73	Research and development	1	6	4	0	0	0	0	3	3	1	3	3	0	1	1	1	2	1	0	3
	74	Other business activities	251	209	216	169	187	161	134	129	163	163	162	139	158	95	112	92	91	129	77	120
Section L			0	0	2	1	1	0	1	1	0	2	0	0	2	0	0	2	0	1	0	0
Section M			1	2	8	5	7	3	4	2	8	3	5	4	6	7	4	5	5	4	3	9
Section N			12	3	18	21	17	13	11	14	13	17	10	21	15	18	12	10	15	15	30	19
Section O			58	76	54	37	30	50	49	31	32	27	34	33	52	23	36	35	18	32	41	29
Section P			1	0	0	0	0	0	0	0	0	0	0	0	0	0	1	0	0	0	0	0
Section Q			0	0	0	0	1	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ALL OTHERS ²			88	54	49	40	37	43	31	70	55	41	36	37	42	52	26	47	34	37	34	29
Total			1,311	1,027	974	849	779	777	633	642	782	695	673	658	779	625	548	580	557	622	544	642

^p Provisional.
¹ The Standard Industrial Classification (SIC 2003) definitions can be found at [http://www.statistics.gov.uk/methods_quality/sic/downloads/UK_SIC_Vol1\(2003\).pdf](http://www.statistics.gov.uk/methods_quality/sic/downloads/UK_SIC_Vol1(2003).pdf)
² Including unknown or invalid SIC codes and non-trading or dormant companies.
³ Company insolvencies by industry in England & Wales prior to 2008 can be found at <http://www.insolvencydirect.bis.gov.uk/otherinformation/statistics/historicdata/HIDmenu.htm>
⁴ The figure for Q4 2008 includes 729 separate managed service companies for which BDO Stoy Hayward was appointed administrator. The administrations were approved in September 2008, but the statistics are counted based on the date registered at Companies House (which fell in October 2008, i.e. Q4).

3c. Company voluntary arrangements by industry (SIC 2003)¹

England & Wales

not seasonally adjusted

Section	Sub-section	2 digit	3 digit	2009				2010				2011				2012				2013			
				Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4 p
Section A			AGRICULTURE, HUNTING AND FORESTRY	1	0	2	1	0	2	0	1	0	1	2	0	0	1	0	0	0	0	0	1
Section B			FISHING	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Section C			MINING AND QUARRYING	0	1	0	0	0	0	0	0	2	0	0	0	1	0	1	0	0	0	0	0
Section D			MANUFACTURING	18	26	23	27	30	32	22	23	31	28	13	24	26	26	23	22	22	19	17	16
	DA		Food products, beverages and tobacco	2	0	3	2	2	1	1	1	0	2	0	1	5	0	0	1	2	0	0	0
	DB		Textiles and textile products	0	0	0	2	0	3	1	0	0	0	0	0	0	0	1	0	0	0	0	1
	DC		Leather and leather products	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	DD		Wood and wood products	0	2	2	1	1	1	1	3	1	1	1	4	3	4	2	2	2	0	0	2
	DE		Pulp, paper and paper products publishing and printing	7	4	3	4	4	3	3	7	6	7	1	2	1	6	2	2	2	2	1	5
	DF		Coke, refined petroleum products and nuclear fuel	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	DG		Chemicals, chemical products and man-made fibres	1	0	0	1	0	0	0	0	0	0	0	0	0	1	0	1	2	0	0	0
	DH		Rubber and plastic products	1	1	2	2	1	0	1	0	1	0	0	1	0	0	0	0	2	1	2	1
	DI		Other non-metallic mineral products	1	1	0	0	2	1	0	2	3	0	2	1	1	1	0	1	1	1	0	0
	DJ		Basic metals and fabricated metal products	2	3	5	7	12	11	6	3	10	10	3	5	7	10	6	4	4	7	5	1
	DK		Machinery and equipment not elsewhere classified	0	1	0	2	1	3	3	0	3	0	0	1	3	1	2	1	1	0	1	1
	DL		Electrical and optical equipment	1	2	4	1	1	2	3	3	1	3	1	1	2	0	1	3	2	3	0	3
	DM		Transport equipment	0	1	1	0	3	1	1	0	3	0	0	0	0	0	0	1	1	2	0	1
	DN		Not elsewhere classified	3	11	3	5	3	6	2	4	3	5	5	8	4	3	9	6	3	3	8	1
Section E			ELECTRICITY, GAS AND WATER SUPPLY	0	0	0	0	1	0	0	0	1	0	0	0	0	0	0	0	0	0	0	0
Section F	45		CONSTRUCTION	49	23	44	24	37	42	26	26	38	30	39	43	21	32	39	22	35	33	29	22
	451		Site preparation	1	0	1	0	2	1	2	0	2	0	1	0	1	0	1	0	1	0	1	0
	452		Building of complete constructions or parts thereof; civil engineering	25	14	26	11	20	16	13	13	17	16	23	23	12	16	12	9	15	17	12	12
	453		Building installation	14	8	6	8	9	19	7	9	15	8	9	11	2	7	19	9	14	11	10	7
	454		Building completion	8	1	11	5	6	6	4	4	4	5	6	9	6	9	6	4	5	5	6	3
	455		Renting of construction or demolition equipment with operator	1	0	0	0	0	0	0	0	0	1	0	0	0	0	1	0	0	0	0	0
Section G			WHOLESALE AND RETAIL TRADE; REPAIR OF MOTOR VEHICLES, MOTOR CYCLES AND PERSONAL AND HOUSEHOLD GOODS	18	17	29	31	20	20	25	23	30	21	27	20	19	27	12	17	16	24	22	14
	50		Sale, maintenance and repair of motor vehicles and motorcycles; retail sale of automotive fuel	1	7	2	9	4	4	2	1	4	4	3	4	4	6	4	2	1	3	5	3
	51		Wholesale trade and commission trade, except of motor vehicles and motorcycles	8	5	11	11	10	5	6	9	9	5	10	5	4	5	3	7	4	10	9	5
	52		Retail trade, except of motor vehicles and motorcycles; repair of personal and household goods	9	5	16	11	6	11	17	13	17	12	14	11	11	16	5	8	11	11	8	6
Section H	55		HOTELS AND RESTAURANTS	8	11	17	17	11	26	12	12	16	16	8	12	13	18	15	13	9	16	18	9
	551		Hotels	2	4	2	4	2	6	2	3	3	2	1	0	5	3	2	2	1	1	1	1
	553		Restaurants	3	4	5	8	5	14	3	5	5	6	6	6	4	4	6	5	2	6	5	3
	554		Bars	2	3	8	3	4	5	7	4	8	6	1	6	4	5	6	6	5	8	12	5
			Other	1	0	2	2	0	1	0	0	0	2	0	0	0	6	1	0	1	1	0	0
Section I			TRANSPORT, STORAGE AND COMMUNICATION	2	3	5	12	9	11	13	2	5	4	14	9	8	11	9	11	7	6	9	4
	60		Land transport; transport via pipelines	2	1	3	8	6	7	8	1	3	3	9	6	7	9	4	6	6	4	5	2
	61		Water transport	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	62		Air transport	0	0	0	0	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0
	63		Supporting and auxiliary transport activities; activities of travel agencies	0	1	0	2	3	1	0	0	1	1	3	2	0	1	2	3	0	0	1	1
	64		Post and telecommunications	0	1	2	2	0	3	4	1	1	0	2	1	1	1	3	2	1	2	3	1
Section J			FINANCIAL INTERMEDIATION	2	3	2	2	1	4	1	0	0	2	6	0	2	0	1	2	2	2	4	0
	66		Insurance and pension funding, except compulsory social security	0	0	0	1	1	0	0	0	0	1	0	0	2	0	0	0	0	0	3	0
			Other	2	3	2	1	0	4	1	0	0	1	6	0	0	0	1	2	2	2	1	0
Section K			REAL ESTATE, RENTING AND BUSINESS ACTIVITIES	43	52	53	79	69	68	43	57	52	65	62	58	58	77	41	45	31	32	41	36
	70		Real estate activities	10	7	2	14	12	9	7	7	3	9	7	5	10	13	8	5	4	7	13	6
	71		Renting of machinery and equipment without operator and of personal and household goods	0	2	2	1	2	1	0	1	0	0	1	0	3	1	0	0	1	1	2	0
	72		Computer and related activities	4	9	6	1	7	11	5	13	4	6	8	3	8	6	2	9	4	4	6	4
	73		Research and development	0	0	2	2	0	0	1	1	0	0	1	0	2	0	0	0	0	0	1	0
	74		Other business activities	29	34	41	61	48	47	30	35	45	49	46	48	35	57	31	31	22	20	19	26
Section L			PUBLIC ADMINISTRATION AND DEFENCE; COMPULSORY SOCIAL SECURITY	0	0	0	0	2	0	0	0	0	0	0	0	0	1	0	0	0	0	0	0
Section M			EDUCATION	1	1	2	3	0	0	1	3	1	2	3	1	2	1	5	0	1	0	1	2
Section N			HEALTH AND SOCIAL WORK	2	3	2	4	5	4	3	6	1	7	9	8	3	110	1	3	3	2	4	3
Section O			OTHER COMMUNITY, SOCIAL & PERSONAL SERVICE ACTIVITIES	8	12	10	11	15	17	6	13	2	10	18	11	12	15	7	12	13	16	3	8
Section P			PRIVATE HOUSEHOLDS EMPLOYING STAFF AND UNDIFFERENTIATED PRODUCTION ACTIVITIES OF HOUSEHOLDS FOR OWN USE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	0	1	0	0
Section Q			EXTRA-TERRITORIAL ORGANISATIONS AND BODIES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ALL OTHERS ²				4	5	5	8	4	6	7	4	4	1	5	5	10	33	7	3	3	9	3	8
Total				156	157	194	219	204	232	159	170	183	187	206	191	175	352	161	151	142	160	152	123

p Provisional.

¹ The Standard Industrial Classification (SIC 2003) definitions can be found at [http://www.statistics.gov.uk/methods_quality/sic/downloads/UK_SIC_Vol1\(2003\).pdf](http://www.statistics.gov.uk/methods_quality/sic/downloads/UK_SIC_Vol1(2003).pdf)

² Including unknown or invalid SIC codes and non-trading or dormant companies

³ Company insolvencies by industry in England & Wales prior to 2008 can be found at <http://www.insolvencydirect.bis.gov.uk/otherinformation/statistics/historicdata/HIDmenu.htm>

⁴ The Health and Social work figure for Q2 2012 includes 104 new CVAs in June reflecting the fact that on 20 June 2012 156 companies in the Southern Cross Healthcare Group had CVAs approved

4. Insolvencies Scotland

not seasonally adjusted

		Individuals ¹			Companies ³			
Year		Total	Sequestrations (No. of LILA ²)	Protected Trust Deeds	Total	Compulsory Liquidations	Creditors' Voluntary Liquidations ⁴	
2004		9,321	3,297	:	6,024	621	431	190
2005		11,897	5,033	:	6,864	569	420	149
2006		13,789	5,566	:	8,223	549	416	133
2007		13,924	6,331	:	7,593	539	439	100
2008		19,991	12,449	(7,133)	7,542	524	437	87
2009		23,541	14,415	(8,774)	9,126	584	432	152
2010		20,344	11,906	(6,801)	8,438	1,041	735	306
2011		19,650	11,128	(4,812)	8,522	1,237	918	319
2012		18,402	9,630	(3,886)	8,772	1,199	926	273
2013		14,231	7,170	(2,728)	7,061	732	450	282
2004	Q1	2,154	720	:	1,434	153	95	58
	Q2	2,160	851	:	1,309	147	110	37
	Q3	2,441	923	:	1,518	168	113	55
	Q4	2,566	803	:	1,763	153	113	40
2005	Q1	2,462	908	:	1,554	140	103	37
	Q2	2,857	1,334	:	1,523	159	120	39
	Q3	3,628	1,496	:	2,132	151	115	36
	Q4	2,950	1,295	:	1,655	119	82	37
2006	Q1	3,187	1,298	:	1,889	128	96	32
	Q2	3,500	1,263	:	2,237	133	99	34
	Q3	3,562	1,489	:	2,073	156	132	24
	Q4	3,540	1,516	:	2,024	132	89	43
2007	Q1	3,581	1,617	:	1,964	166	132	34
	Q2	3,498	1,606	:	1,892	165	131	34
	Q3	3,527	1,545	:	1,982	125	105	20
	Q4	3,318	1,563	:	1,755	83	71	12
2008	Q1	3,324	1,444	:	1,880	102	95	7
	Q2	4,814	2,932	(1,709)	1,882	132	111	21
	Q3	6,020	4,077	(2,773)	1,943	127	111	16
	Q4	5,833	3,996	(2,651)	1,837	163	120	43
2009	Q1	5,743	3,772	(2,284)	1,971	161	124	37
	Q2	6,328	3,764	(2,394)	2,564	146	107	39
	Q3	5,777	3,514	(2,106)	2,263	123	95	28
	Q4	5,693	3,365	(1,990)	2,328	154	106	48
2010	Q1	5,200	3,167	(1,905)	2,033	275	202	73
	Q2	5,378	3,139	(1,897)	2,239	297	215	82
	Q3	5,175	3,099	(1,631)	2,076	224	154	70
	Q4	4,591	2,501	(1,368)	2,090	245	164	81
2011	Q1	4,273	2,698	(1,204)	1,575	279	208	71
	Q2	5,320	2,948	(1,305)	2,372	348	261	87
	Q3	5,383	2,857	(1,223)	2,526	320	236	84
	Q4	4,674	2,625	(1,080)	2,049	290	213	77
2012	Q1	4,873	2,626	(1,060)	2,247	377	311	66
	Q2	5,601	3,310	(1,563)	2,291	371	313	58
	Q3	4,065	1,861	(656)	2,204	282	204	78
	Q4	3,863	1,833	(607)	2,030	169	98	71
2013	Q1	3,486	1,834	(658)	1,652	113	59	54
	Q2	3,999	1,961	(742)	2,038	158	83	75
	Q3	3,411	1,714	(670)	1,697	257	157	100
	Q4	3,335	1,661	(658)	1,674	204	151	53

Percentage change, latest quarter on corresponding quarter of previous year

2012	Q4	-13.7	-9.4	8.4	-17.5	20.7	54.1	-25.4
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p Provisional. : Not applicable

¹ Source: Accountant in Bankruptcy (AiB). Latest News Release <http://www.aib.gov.uk/scottish-insolvency-statistics-quarter-3-2013-14>

² On 1 April 2008, Part 1 of the Bankruptcy and Diligence etc. (Scotland) Act 2007 came into force making significant changes to some aspects of bankruptcy, debt relief and debt enforcement in Scotland. This included the introduction of the new route into bankruptcy for people with low income and low assets (LILA). Of the number or sequestrations, individuals who meet LILA criteria are shown in brackets (See "Notes to Editors" paragraph 25).

³ Source: Companies House.

⁴ Including those companies which had previously been in administration or other insolvency procedure

4a. Compulsory liquidations by industry (SIC 2003)¹

Scotland

not seasonally adjusted

			2008 ³				2009				2010				2011				2012				2013		
Section	Sub-section 2 digit 3 digit		Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3
Section A		AGRICULTURE, HUNTING AND FORESTRY	0	0	1	2	0	1	0	0	1	1	0	0	1	2	2	1	2	0	1	1	1	0	1
Section B		FISHING	0	0	0	0	1	2	0	0	0	0	0	0	0	0	0	0	0	0	3	1	0	0	0
Section C		MINING AND QUARRYING	0	0	0	1	0	0	2	0	0	0	2	1	0	1	5	1	1	4	0	0	0	1	4
Section D		MANUFACTURING																							
DA		Food products, beverages and tobacco	0	1	0	1	1	2	0	2	1	2	0	2	2	0	1	0	1	2	3	0	0	1	1
DB		Textiles and textile products	0	1	0	0	0	2	0	0	0	2	0	1	0	1	0	0	0	0	0	0	2	1	0
DC		Leather and leather products	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
DD		Wood and wood products	0	0	1	0	1	1	1	2	1	0	1	2	2	0	0	0	3	2	0	0	0	0	0
DE		Pulp, paper and paper products publishing and printing	2	1	0	2	0	2	0	1	2	2	2	1	2	2	3	3	0	2	1	3	2	2	1
DF		Coke, refined petroleum products and nuclear fuel	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
DG		Chemicals, chemical products and man-made fibres	0	0	1	1	0	0	0	0	0	0	0	1	0	0	0	0	0	0	0	0	0	0	0
DH		Rubber and plastic products	0	0	0	1	1	0	0	0	1	0	0	1	0	1	2	0	0	0	1	0	0	0	0
DI		Other non-metallic mineral products	0	1	0	0	0	0	0	0	1	2	0	0	0	0	2	1	0	0	0	0	0	0	1
DJ		Basic metals and fabricated metal products	1	1	2	0	4	3	3	5	3	1	7	2	6	1	1	2	8	3	2	2	2	2	1
DK		Machinery and equipment not elsewhere classified	0	1	0	0	2	0	0	0	0	2	1	1	0	2	1	0	1	2	2	0	1	1	0
DL		Electrical and optical equipment	0	0	0	0	0	1	0	0	3	1	0	1	1	0	3	1	3	0	2	0	0	4	0
DM		Transport equipment	0	0	0	0	0	0	0	0	1	0	0	0	0	0	0	0	1	0	0	1	1	0	0
DN		Not elsewhere classified	0	2	1	0	1	2	3	2	3	4	2	5	3	1	3	1	1	4	1	4	2	1	1
		Total	3	8	5	5	10	13	7	12	16	16	13	17	16	8	14	9	19	15	11	11	10	8	9
Section E		ELECTRICITY, GAS AND WATER SUPPLY	0	1	0	0	0	0	0	0	0	0	1	0	0	1	0	0	2	0	0	0	1	0	1
Section F	45	CONSTRUCTION																							
	451	Site preparation	0	1	0	0	0	0	0	0	0	2	0	1	0	0	1	1	2	0	0	0	0	0	0
	452	Building of complete constructions or parts thereof; civil engineering	8	6	8	11	9	6	9	10	18	22	14	17	25	28	18	24	23	25	20	10	5	8	9
	453	Building installation	8	4	5	7	7	1	1	6	14	12	7	10	9	18	15	12	7	14	12	7	4	6	3
	454	Building completion	3	4	2	6	5	6	5	6	9	10	9	10	4	5	15	12	17	10	14	3	5	4	8
	455	Renting of construction or demolition equipment with operator	0	0	0	1	0	1	0	0	1	2	0	0	0	0	0	0	0	0	0	0	0	0	0
		Total	19	15	15	25	21	14	15	22	42	48	30	38	38	51	49	49	49	49	46	20	14	18	20
Section G		WHOLESALE AND RETAIL TRADE; REPAIR OF MOTOR VEHICLES, MOTOR CYCLES AND PERSONAL AND HOUSEHOLD GOODS																							
	50	Sale, maintenance and repair of motor vehicles and motorcycles; retail sale of automotive fuel	2	3	1	4	3	2	2	1	2	2	1	1	4	4	5	5	6	9	3	1	1	0	5
	51	Wholesale trade and commission trade, except of motor vehicles and motorcycles	2	3	3	4	4	5	6	6	7	8	4	3	6	8	4	9	10	11	5	4	4	5	5
	52	Retail trade, except of motor vehicles and motorcycles; repair of personal and household goods	7	5	2	7	6	1	1	3	5	9	8	7	10	11	12	10	17	18	20	5	3	6	11
		Total	11	11	6	15	13	8	9	10	14	19	13	11	20	23	21	24	33	38	28	10	8	11	21
Section H	55	HOTELS AND RESTAURANTS																							
	551	Hotels	0	3	1	0	2	4	2	0	1	3	1	5	0	5	6	7	3	3	4	2	2	2	1
	553	Restaurants	2	4	5	2	3	3	4	5	13	6	7	13	14	17	10	6	25	21	6	4	0	4	8
	554	Bars	1	4	2	3	2	1	1	3	6	6	6	6	12	9	5	9	9	16	9	0	0	0	6
		Other	0	1	1	3	1	0	1	2	1	6	0	3	2	3	7	0	1	7	0	2	0	0	1
		Total	3	12	9	8	8	8	8	10	21	21	14	27	28	34	28	22	38	47	19	8	2	6	16
Section I		TRANSPORT, STORAGE AND COMMUNICATION																							
	60	Land transport; transport via pipelines	2	2	3	2	3	2	2	1	6	3	7	8	2	8	5	4	7	8	2	0	1	1	2
	61	Water transport	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	0	0	0	1
	62	Air transport	0	0	0	0	0	0	0	0	0	0	0	0	0	1	0	0	0	0	0	0	0	1	0
	63	Supporting and auxiliary transport activities; activities of travel agencies	2	1	1	2	0	0	0	0	0	3	1	0	1	2	0	0	1	1	1	0	0	1	1
	64	Post and telecommunications	1	1	1	2	2	0	0	2	2	1	1	0	0	3	3	3	3	1	0	0	0	1	0
		Total	5	4	5	6	5	2	2	3	8	7	9	8	3	14	8	7	11	10	4	0	1	4	4
Section J		FINANCIAL INTERMEDIATION																							
	66	Insurance and pension funding, except compulsory social security	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	0	0	0	0	0	0
		Other	1	0	2	2	0	0	0	0	2	4	1	2	1	1	2	0	0	1	0	0	0	1	1
		Total	2	0	2	2	0	0	0	0	2	4	1	2	1	1	2	0	1	1	0	0	0	1	1
Section K		REAL ESTATE, RENTING AND BUSINESS ACTIVITIES																							
	70	Real estate activities	3	4	1	7	5	9	6	5	9	17	5	7	7	16	15	5	13	12	6	9	4	2	14
	71	Renting of machinery and equipment without operator and of personal and household goods	1	0	1	1	1	1	0	1	1	1	0	0	0	2	0	1	7	2	0	0	0	0	1
	72	Computer and related activities	3	4	4	4	3	6	3	4	15	6	5	5	5	12	5	8	9	8	1	0	0	0	7
	73	Research and development	2	0	0	0	1	0	0	0	0	0	1	0	0	1	1	0	2	2	0	0	0	0	0
	74	Other business activities	33	37	52	29	34	30	30	32	57	57	40	31	64	69	59	66	91	80	46	17	7	14	18
		Total	42	45	58	41	44	46	39	42	82	81	51	43	76	100	80	80	122	104	53	26	11	16	40
Section L		PUBLIC ADMINISTRATION AND DEFENCE; COMPULSORY SOCIAL SECURITY	0	0	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Section M		EDUCATION	2	1	0	0	0	1	1	1	0	1	1	0	1	0	1	0	0	0	0	0	0	0	1
Section N		HEALTH AND SOCIAL WORK	3	2	1	1	0	3	0	0	1	3	0	1	2	0	3	1	0	0	1	0	1	0	1
Section O		OTHER COMMUNITY, SOCIAL & PERSONAL SERVICE ACTIVITIES	2	4	7	4	7	8	5	3	6	7	9	6	9	9	10	3	13	14	6	5	2	3	6
Section P		PRIVATE HOUSEHOLDS EMPLOYING STAFF AND UNDIFFERENTIATED PRODUCTION ACTIVITIES OF HOUSEHOLDS FOR OWN USE	0	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Section Q		EXTRA-TERRITORIAL ORGANISATIONS AND BODIES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ALL OTHERS ²⁴			3	8	2	9	14	1	7	3	9	7	10	10	13	17	13	16	20	31	32	16	8	15	32
Total			95	111	111	120	124	107	95	106	202	215	154	164	208	261	236	213	311	313	204	98	59	83	157

p Provisional.

¹ The Standard Industrial Classification (SIC 2003) definitions can be found at [http://www.statistics.gov.uk/methods_quality/sic/downloads/UK_SIC_Vol1\(2003\).pdf](http://www.statistics.gov.uk/methods_quality/sic/downloads/UK_SIC_Vol1(2003).pdf)

² Including unknown or invalid SIC codes and non-trading or dormant companies

³ Company liquidations in Scotland by industry prior to 2008 can be found at <http://www.insolvencydirect.bis.gov.uk/otherinformation/statistics/historicdata/Hdmenu.htm>

⁴ The increasing number of insolvencies falling into the "All others" category reflects the fact that companies are increasingly registering SIC 2007 industry codes with Companies House, some of which cannot be mapped to the SIC 2003 codes still in use for the purposes of these tables.

4b. Creditors' voluntary liquidations by industry (SIC 2003)^{1,4} Scotland

not seasonally adjusted

			2008 ³				2009				2010				2011				2012				2013		
Section	Sub-section	3 digit	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3
Section A		AGRICULTURE, HUNTING AND FORESTRY	0	0	0	0	1	0	1	0	0	0	0	0	0	0	1	0	0	0	0	0	0	0	1
Section B		FISHING	0	0	0	0	0	0	0	0	1	0	0	0	0	1	0	0	0	0	0	0	0	0	0
Section C		MINING AND QUARRYING	0	0	0	0	1	0	0	0	0	0	1	0	0	1	1	0	0	0	2	0	0	0	0
Section D		MANUFACTURING																							
	DA	Food products, beverages and tobacco	0	1	0	1	0	1	0	0	3	0	1	0	0	1	0	2	2	2	2	0	1	0	2
	DB	Textiles and textile products	0	0	0	2	0	0	1	1	0	0	1	1	1	1	2	1	2	0	0	0	1	0	0
	DC	Leather and leather products	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	DD	Wood and wood products	0	0	0	0	1	0	0	0	2	1	1	1	0	0	0	0	0	0	2	0	0	0	0
	DE	Pulp, paper and paper products publishing and printing	0	0	0	0	0	0	0	1	3	1	1	0	2	1	1	2	1	3	2	2	2	1	2
	DF	Coke, refined petroleum products and nuclear fuel	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	DG	Chemicals, chemical products and man-made fibres	0	0	0	0	0	0	0	0	0	0	0	0	1	0	0	0	0	0	0	0	0	0	0
	DH	Rubber and plastic products	0	0	0	0	0	0	0	0	0	0	0	1	0	0	0	1	0	0	0	0	0	0	0
	DI	Other non-metallic mineral products	0	0	0	0	0	0	0	0	0	1	0	0	1	1	1	1	0	0	0	0	0	0	0
	DJ	Basic metals and fabricated metal products	0	0	0	0	2	0	0	0	0	3	1	2	1	0	0	1	0	2	1	1	0	1	1
	DK	Machinery and equipment not elsewhere classified	1	1	0	0	0	1	0	0	1	0	1	0	0	0	0	1	0	0	1	1	0	0	0
	DL	Electrical and optical equipment	0	0	0	0	0	0	0	3	1	0	1	0	1	0	0	0	1	0	1	0	1	2	0
	DM	Transport equipment	0	0	0	0	0	0	0	0	1	0	0	0	0	0	0	0	1	1	0	0	0	1	0
	DN	Not elsewhere classified	0	0	0	0	0	0	1	2	2	0	1	4	2	0	0	0	1	0	2	0	1	1	5
		Total	1	2	0	3	3	2	3	7	13	6	8	9	9	4	4	9	8	8	11	4	6	6	10
Section E		ELECTRICITY, GAS AND WATER SUPPLY	0	0	0	0	0	0	0	0	0	0	0	0	1	0	0	0	0	0	0	0	0	0	2
Section F	45	CONSTRUCTION																							
	451	Site preparation	0	0	0	0	0	0	0	0	0	1	1	0	0	0	0	0	1	2	0	0	0	0	0
	452	Building of complete constructions or parts thereof; civil engineering	0	1	0	2	0	1	2	3	8	6	6	11	8	23	9	6	3	7	3	3	1	5	9
	453	Building installation	2	0	1	0	1	3	1	1	1	5	3	3	4	4	5	2	2	1	5	3	1	1	1
	454	Building completion	0	1	0	2	3	3	2	1	1	9	1	2	6	6	3	1	3	4	1	1	3	5	3
	455	Renting of construction or demolition equipment with operator	0	0	0	0	0	0	0	0	0	1	0	0	0	1	0	0	0	0	0	0	0	0	0
		Total	2	2	1	4	4	7	5	5	10	22	11	16	18	34	17	9	9	14	9	7	5	11	13
Section G		WHOLESALE AND RETAIL TRADE; REPAIR OF MOTOR VEHICLES, MOTOR CYCLES AND PERSONAL AND HOUSEHOLD GOODS																							
	50	Sale, maintenance and repair of motor vehicles and motorcycles; retail sale of automotive fuel	0	0	0	2	0	1	0	3	1	1	0	0	1	1	1	0	3	0	3	1	0	0	1
	51	Wholesale trade and commission trade, except of motor vehicles and motorcycles	1	0	2	3	4	2	1	3	4	6	3	0	3	1	2	5	1	0	5	3	2	4	3
	52	Retail trade, except of motor vehicles and motorcycles; repair of personal and household goods	1	1	0	3	3	4	1	4	7	5	4	5	5	2	6	7	7	3	8	1	7	8	12
		Total	2	1	2	8	7	7	2	10	12	12	7	5	9	4	9	12	11	3	16	5	9	12	16
Section H	55	HOTELS AND RESTAURANTS																							
	551	Hotels	0	0	0	0	0	0	0	0	0	0	2	1	2	1	1	0	2	1	1	1	1	1	4
	553	Restaurants	0	0	0	0	1	1	0	1	3	1	2	2	2	0	3	7	8	1	3	8	1	3	4
	554	Bars	0	0	1	0	1	0	0	0	0	3	5	2	2	1	0	1	2	1	2	4	1	4	2
		Other	0	0	0	0	0	0	0	0	2	0	3	2	1	0	0	1	3	1	0	1	0	0	1
		Total	0	0	1	0	2	1	0	1	5	4	12	7	7	2	4	9	15	4	6	14	3	8	11
Section I		TRANSPORT, STORAGE AND COMMUNICATION																							
	60	Land transport; transport via pipelines	0	0	0	3	0	2	2	2	2	3	0	3	1	0	2	2	3	0	0	1	1	3	2
	61	Water transport	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	62	Air transport	0	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	63	Supporting and auxiliary transport activities; activities of travel agencies	0	1	0	0	1	0	1	2	2	1	3	3	0	0	0	0	3	0	0	0	0	0	0
	64	Post and telecommunications	0	0	0	0	0	0	0	0	1	0	0	0	0	0	1	3	0	1	0	0	0	0	0
		Total	0	1	0	4	1	2	3	4	5	4	3	6	1	0	3	5	6	1	0	1	1	3	2
Section J		FINANCIAL INTERMEDIATION																							
	66	Insurance and pension funding, except compulsory social security	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Other	0	0	2	0	0	1	0	0	0	1	0	0	2	0	0	0	2	0	0	0	1	1	1
		Total	0	0	2	0	0	1	0	0	0	1	0	0	2	0	0	2	0	2	0	0	1	1	1
Section K		REAL ESTATE, RENTING AND BUSINESS ACTIVITIES																							
	70	Real estate activities	0	1	0	2	1	1	1	1	2	5	4	4	0	3	7	5	1	4	7	6	3	3	4
	71	Renting of machinery and equipment without operator and of personal and household goods	0	1	0	1	0	1	0	0	1	0	0	1	1	0	1	0	0	0	0	0	0	0	0
	72	Computer and related activities	0	1	1	2	2	1	2	2	1	1	3	1	1	2	2	5	1	4	2	0	0	2	3
	73	Research and development	0	0	0	0	0	0	0	0	1	0	0	1	0	0	0	0	0	0	0	0	0	0	0
	74	Other business activities	2	4	5	10	13	14	9	16	18	14	12	23	15	30	25	16	11	10	10	11	7	7	12
		Total	2	7	6	15	16	17	12	19	23	20	19	30	17	35	35	26	13	18	19	17	10	12	19
Section L		PUBLIC ADMINISTRATION AND DEFENCE; COMPULSORY SOCIAL SECURITY	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Section M		EDUCATION	0	0	0	3	0	0	0	0	0	2	1	0	0	1	1	0	0	1	1	0	0	0	0
Section N		HEALTH AND SOCIAL WORK	0	0	0	0	0	0	0	0	0	0	0	0	2	0	1	1	0	1	0	0	0	2	0
Section O		OTHER COMMUNITY, SOCIAL & PERSONAL SERVICE ACTIVITIES	0	0	3	2	1	2	1	2	2	5	5	3	2	4	6	3	3	3	0	4	4	6	2
Section P		PRIVATE HOUSEHOLDS EMPLOYING STAFF AND UNDIFFERENTIATED PRODUCTION ACTIVITIES OF HOUSEHOLDS FOR OWN USE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Section Q		EXTRA-TERRITORIAL ORGANISATIONS AND BODIES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	0
ALL OTHERS ²⁵			0	7	1	4	1	0	1	0	2	6	3	5	3	1	2	1	1	3	14	19	15	13	23
Total			7	21	16	43	37	39	28	48	73	82	70	81	71	87	84	77	66	58	78	71	54	75	100

p Provisional.

¹ The Standard Industrial Classification (SIC 2003) definitions can be found at [http://www.statistics.gov.uk/methods_quality/sic/downloads/UK_SIC_Vol1\(2003\).pdf](http://www.statistics.gov.uk/methods_quality/sic/downloads/UK_SIC_Vol1(2003).pdf)

² Including unknown or invalid SIC codes and non-trading or dormant companies

³ Company liquidations in Scotland by industry prior to 2008 can be found at <http://www.insolvencydirect.bis.gov.uk/otherinformation/statistics/historicdata/Hdmenu.htm>

⁴ Including those companies which had previously been in administration or other insolvency procedure

⁵ The increasing number of insolvencies falling into the "All others" category reflects the fact that companies are increasingly registering SIC 2007 industry codes with Companies House, some of which cannot be mapped to the SIC 2003 codes still in use for the purposes of these tables.

5. Receiverships, Administrations and Company Voluntary Arrangements¹ Scotland

not seasonally adjusted

Year		Receivership Appointments ²	Administrations ³	Company Voluntary Arrangements
2004		82	31	6
2005		56	55	8
2006		34	86	5
2007		75	37	6
2008		121	123	4
2009		40	134	6
2010		49	243	7
2011		43	236	14
2012		31	193	25
2013		23	151	16
2004	Q1	30	9	1
	Q2	23	11	4
	Q3	13	7	0
	Q4	16	4	1
2005	Q1	27	8	1
	Q2	9	7	4
	Q3	12	19	2
	Q4	8	21	1
2006	Q1	11	28	2
	Q2	16	20	1
	Q3	3	18	1
	Q4	4	20	1
2007	Q1	9	15	2
	Q2	22	11	1
	Q3	8	6	2
	Q4	36	5	1
2008	Q1	56	12	0
	Q2	17	35	2
	Q3	43	21	0
	Q4	5	55	2
2009	Q1	9	67	2
	Q2	8	30	2
	Q3	17	14	0
	Q4	6	23	2
2010	Q1	6	92	2
	Q2	22	52	1
	Q3	15	44	0
	Q4	6	55	4
2011	Q1	15	57	3
	Q2	4	61	5
	Q3	0	52	1
	Q4	24	66	5
2012	Q1	6	49	1
	Q2	12	67	18
	Q3	5	33	2
	Q4	8	44	4
2013	Q1	7	42	2
	Q2	1	35	3
	Q3	11	37	7
	p Q4	4	37	4

Percentage change, latest quarter on corresponding quarter of previous year

2012	Q4	-50.0	-15.9	0.0
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p Provisional

: Not applicable

¹ Registered at Companies House

² The figures for Q2 to Q4 2011 reflect the late processing by Companies House of forms for May-Sept during October 2011.

³ See paragraph 19 of the Press Release "Notes to Editors" for changes wef 15 September 2003 under the Enterprise Act 2002

6. Insolvencies

Northern Ireland

not seasonally adjusted

		Individuals ¹				Companies		
Year		Total	Bankruptcy Orders	Debt Relief Orders ⁴	Individual Voluntary Arrangements	Total	Compulsory Liquidations ¹	Creditors' Voluntary Liquidations ^{2,3}
2004		1,115	666	:	449	121	76	45
2005		1,454	821	:	633	138	85	53
2006		1,809	1,035	:	774	128	78	50
2007		1,338	898	:	440	164	122	42
2008		1,638	1,079	:	559	209	158	51
2009		1,958	1,236	:	722	247	164	83
2010		2,323	1,321	:	1,002	382	250	132
2011		2,839	1,615	112	1,112	344	208	136
2012		3,189	1,452	506	1,231	410	252	158
2013		3,373	1,347	593	1,433	299	178	121
2004	Q1	253	155	:	98	35	19	16
	Q2	282	173	:	109	39	27	12
	Q3	286	165	:	121	28	20	8
	Q4	294	173	:	121	19	10	9
2005	Q1	302	174	:	128	29	15	14
	Q2	438	241	:	197	47	28	19
	Q3	320	193	:	127	31	19	12
	Q4	394	213	:	181	31	23	8
2006	Q1	408	245	:	163	29	19	10
	Q2	494	285	:	209	41	24	17
	Q3	425	241	:	184	28	15	13
	Q4	482	264	:	218	30	20	10
2007	Q1	343	218	:	125	36	29	7
	Q2	338	228	:	110	38	29	9
	Q3	338	227	:	111	42	28	14
	Q4	319	225	:	94	48	36	12
2008	Q1	330	226	:	104	42	37	5
	Q2	479	331	:	148	57	42	15
	Q3	386	229	:	157	44	27	17
	Q4	443	293	:	150	66	52	14
2009	Q1	446	302	:	144	57	34	23
	Q2	560	355	:	205	65	46	19
	Q3	379	198	:	181	51	27	24
	Q4	573	381	:	192	74	57	17
2010	Q1	554	316	:	238	102	49	53
	Q2	636	363	:	273	116	92	24
	Q3	551	290	:	261	79	55	24
	Q4	582	352	:	230	85	54	31
2011	Q1	692	451	:	241	94	61	33
	Q2	752	451	:	301	91	56	35
	Q3	608	301	34	273	82	43	39
	Q4	787	412	78	297	77	48	29
2012	Q1	794	405	113	276	111	72	39
	Q2	795	381	132	282	118	72	46
	Q3	844	307	144	393	95	60	35
	Q4	756	359	117	280	86	48	38
2013	Q1	836	328	119	389	55	30	25
	Q2	894	374	167	353	105	66	39
	Q3	717	252	139	326	69	46	23
	p Q4	926	393	168	365	70	36	34

Percentage change, latest quarter on corresponding quarter of previous year

2012	Q4	22.5	9.5	43.6	30.4	-18.6	-25.0	-10.5
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p Provisional

r Revised

.. Not available

: Not applicable

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

² Source: Companies House

³ Including those companies which had previously been in administration or other insolvency procedure

⁴ Debt Relief Orders (DROs) came into effect on 30 June 2011 as an alternative route into personal insolvency. See "Notes to Editors" paragraph 23.

7. Rate of company liquidations¹

		England & Wales		Scotland	
Year Ending		% of Active Register ³	% of Total Register ^{2,3}	% of Active Register	% of Total Register ²
2004	Q1	0.82	0.75	0.64	0.58
	Q2	0.76	0.70	0.60	0.55
	Q3	0.73	0.66	0.60	0.55
	Q4	0.70	0.64	0.61	0.56
2005	Q1	0.68	0.62	0.59	0.54
	Q2	0.69	0.63	0.59	0.54
	Q3	0.71	0.65	0.57	0.52
	Q4	0.71	0.65	0.53	0.48
2006	Q1	0.73	0.67	0.51	0.46
	Q2	0.71	0.65	0.48	0.43
	Q3	0.69	0.64	0.47	0.43
	Q4	0.68	0.63	0.48	0.44
2007	Q1	0.66	0.61	0.50	0.46
	Q2	0.65	0.59	0.52	0.47
	Q3	0.63	0.58	0.48	0.44
	Q4	0.61	0.56	0.43	0.40
2008	Q1	0.60	0.55	0.38	0.34
	Q2	0.61	0.56	0.34	0.31
	Q3	0.65	0.59	0.34	0.31
	Q4	0.72	0.64	0.40	0.36
2009	Q1	0.81	0.71	0.44	0.40
	Q2	0.89	0.78	0.45	0.41
	Q3	0.94	0.81	0.45	0.40
	Q4	0.95	0.82	0.45	0.40
2010	Q1	0.91	0.81	0.54	0.48
	Q2	0.86	0.77	0.65	0.58
	Q3	0.82	0.74	0.73	0.65
	Q4	0.79	0.72	0.80	0.71
2011	Q1	0.78	0.71	0.79	0.71
	Q2	0.77	0.71	0.83	0.74
	Q3	0.77	0.71	0.89	0.79
	Q4	0.77	0.71	0.91	0.81
2012	Q1	0.77	0.70	0.97	0.87
	Q2	0.75	0.68	0.97	0.87
	Q3	0.72	0.66	0.93	0.84
	Q4	0.69	0.63	0.83	0.75
2013	Q1	0.65	0.60	0.64	0.58
	Q2	0.64	0.59	0.48	0.44
	Q3	0.63	0.57	0.46	0.42
	p Q4	0.60	0.55	0.48	0.43

p provisional

¹ Calculated from company liquidations in the latest twelve month period divided by the average number of companies in that period.

² The total register includes companies being wound up or dormant.

³ Includes compulsory liquidations and all creditors' voluntary liquidations (CVLs).

Releases prior to Q4 2012 excluded CVLs where the company concerned had previously been in administration from this calculation.

8. Rate of individual insolvencies per 10,000 adult population¹

England & Wales

Year Ending		Total	Bankruptcy Orders	Debt Relief Orders	Individual Voluntary Arrangements
2004	Q1	9.2	7.2	:	2.0
	Q2	9.8	7.7	:	2.1
	Q3	10.5	8.2	:	2.3
	Q4	11.3	8.7	:	2.6
2005	Q1	11.9	9.1	:	2.8
	Q2	13.1	9.8	:	3.3
	Q3	14.5	10.5	:	4.0
	Q4	16.2	11.3	:	4.9
2006	Q1	18.7	12.7	:	6.0
	Q2	21.0	13.5	:	7.5
	Q3	23.3	14.2	:	9.2
	Q4	25.4	14.9	:	10.5
2007	Q1	26.6	15.3	:	11.3
	Q2	26.7	15.5	:	11.2
	Q3	26.2	15.5	:	10.7
	Q4	25.0	15.1	:	9.9
2008	Q1	23.9	14.6	:	9.3
	Q2	23.5	14.5	:	9.0
	Q3	23.8	14.9	:	8.9
	Q4	24.8	15.7	:	9.1
2009	Q1	26.0	16.7	:	9.3
	Q2	27.6	17.3	:	9.9
	Q3	29.4	17.5	:	10.4
	Q4	30.9	17.2	:	11.0
2010	Q1	32.1	16.7	4.0	11.4
	Q2	32.4	15.7	5.0	11.7
	Q3	32.0	14.7	5.6	11.8
	Q4	30.8	13.5	5.8	11.6
2011	Q1	29.5	12.2	6.0	11.3
	Q2	28.5	11.3	6.2	11.0
	Q3	27.6	10.3	6.3	11.0
	Q4	27.1	9.5	6.6	11.1
2012	Q1	26.8	8.7	6.8	11.3
	Q2	26.0	8.0	6.9	11.1
	Q3	25.5	7.5	7.0	11.0
	Q4	24.6	7.1	7.0	10.5
2013	Q1	23.7	6.6	6.8	10.3
	Q2	23.3	6.2	6.6	10.5
	Q3	22.8	5.8	6.4	10.6
	p Q4	22.5	5.5	6.1	10.9

p provisional

¹ The individual insolvency rate is calculated from the total number of new bankruptcies, IVAs and DROs in the latest twelve month period divided by the average estimated adult (18+) population of England & Wales (see "Notes to Editors paragraph 30).