OUTER HOUSE, COURT OF SESSION

[2024] CSOH 54

CA144/21

OPINION OF LORD HARROWER

In the cause

IMRAN AHMAD

Pursuer

against

THE LORD ADVOCATE

Defender

Pursuer: E Campbell; Pinsent Masons LLP
Defender: Moynihan, KC, M Hamilton; Scottish Government Legal Directorate

4 June 2024

[1] In an earlier opinion in this case, in which the pursuer sued the Lord Advocate in damages for malicious prosecution, I set out the amount I was prepared to award under various heads of loss, subject only to the effect of certain calculations relating to interest and taxation ([2024] CSOH 23, paragraph 122: references in what follows to paragraph numbers are to this opinion unless the context indicates otherwise). I also put the matter out by order to discuss the terms of the interlocutor that would give effect to that proposed award, as well as various ancillary matters, such as expenses.

Award

[2] In anticipation of the by order hearing, parties agreed that decree in the following amount would give effect to the proposed award.

Head of Loss	**Principal Sum (£)**	**Interest (£)**	**Total (£)**
Legal expenses	22,026	14,907.68	36,933.68
Solatium	40,000	10,248.67	50,248.67
Loss of Commission	130,035	78,448.51	208,483.51
Loss of Business Opportunity	176,000	45,089.75	221,089.75
Total	368,061	148,694.61	516,755.61

The parties' calculation of accrued interest was made on the assumption that decree would be issued on 15 March 2024, being the date originally scheduled for the by order hearing. For a combination of reasons, that hearing required to be rescheduled. Rather than recalculate accrued interest on the principal sum, parties agreed that interest should run at the judicial rate on the agreed total award from the date originally scheduled for the by order until payment.

Expenses

[3] Each party enrolled motions seeking an award of expenses in their favour and, so far as the Lord Advocate's motion was concerned, on an agent and client, client-paying, basis. I shall briefly set out parties' submissions.

Submissions for the pursuer

[4] The malicious prosecutions brought by the Crown following the insolvency of Rangers had been a national scandal. As early as February 2019, the pursuer had offered to settle his dispute with the Lord Advocate in return for an apology. No reply having been received to that proposal, he was required to raise proceedings. These were initially met with a denial. It was not until 12 August 2020 that the Scottish Government wrote to the pursuer's then solicitors, admitting that the prosecution was malicious, and advising that damages would be paid and an apology issued. However, no formal admission of liability was made until 1 October 2020. Notwithstanding that admission, the Lord Advocate had never made any sort of offer, whether by way of judicial tender or informally, at any stage.

[5] Tenders had been described as "a well-established expedient for controlling unnecessary or vexatious litigation or excessive demands" (*Howitt* v *Alexander & Sons Ltd* 1948 SC 154, at p158). Any difficulty the Lord Advocate may have had in quantifying loss should not have prevented a tender being made (*William Nimmo & Co Ltd* v *Russell Construction Co Ltd (No 2)* 1997 SLT 122). The promised apology was only issued in June 2021, after its absence had been brought to the attention of the court. Ultimately, the pursuer had no option but to run the proof, as a result of which he had now been successful in being awarded substantial damages. The action had been made necessary by the conduct of the Lord Advocate. Expenses should follow success. Moreover, the Lord Advocate had effectively acknowledged liability in expenses, at least in principle, by agreeing to meet the pursuer's reasonable costs of mediation, including preparation. Although the mediation did not ultimately proceed, she had in fact reimbursed the pursuer in respect of outlays incurred in instructing PwC to provide an expert report for the mediation, though not for the pursuer's other expenses incurred in preparation therefor.

[6] There was no basis on which the court could properly award expenses against the pursuer. The dishonesty found by the court to have occurred concerned the pursuer's explanation for his departure in 2011 as chief executive from Allenby, a firm of stockbrokers (paragraphs 26-45). The court had found that the pursuer falsely represented that he had left the firm of his own accord, to pursue a career as a "principal" rather than a broker, when in truth he had been forced to resign after concerns had been raised about a number of transactions in which he had been involved. The court had correctly characterised this as an exaggeration rather than an invention of the pursuer's claim. The consequence of the court's finding was that the pursuer's evidence had been rejected, even where it went unchallenged in cross-examination, unless supported by the evidence of another witness. This was so even although the Supreme Court had recently reaffirmed the principle that a party was required to challenge in cross-examination the evidence of any witness of the opposing party if it wished to submit that his evidence should not be accepted (*Griffiths* v *TUI UK Ltd* [2023] 3 WLR 1204, at paragraphs 42-43). As a result, the pursuer had received less than he would otherwise have obtained. Counsel maintained that this was a "punishment".

[7] In any event, properly analysed, the circumstances surrounding the pursuer's departure from Allenby were of limited relevance to the issues in dispute. Loss was always going to be an issue between the parties, in relation to which considerable expert evidence would have been required. The question of the pursuer's reputation was a matter of fact to be determined by the court. The only evidence that the circumstances of the pursuer's departure from Allenby were known to anybody, other than those who had contracted not to speak publicly about them, came from the brief evidence of Malcolm Murray, the former chairman of Rangers. There was nothing to suggest the pursuer had been aware that the

true circumstances surrounding his departure from Allenby were known by persons in the industry such that he carried a poor reputation. The revelation of the pursuer's dishonesty made no significant difference to the opinions of the experts for either party. The pursuer's expert, Mr Andrews, who had been in attendance throughout the proof, stood by his original opinion, notwithstanding what he had heard from the pursuer, once recalled.

[8] In *Bhatia* v *Tribax Ltd* 1994 SLT 1201, the exaggerated and unreliable evidence of the successful pursuer was not enough to persuade the court to withhold an award of expenses in her favour, albeit that the court modified the award by 25%. The court had recognised that the pursuer's claim was not one readily capable of quantification, and that the conduct of the pursuer had not made the proof necessary. In *Summers* v *Fairclough Homes Ltd* [2012] 1 WLR 2004, a partially successful claimant, was awarded costs, on a restricted basis, even though substantial elements of his claim were found to be fraudulent. Although *Summers* contemplated an award of costs being made against a dishonest litigant, where wasted costs could be identified, that could not be said of the pursuer's evidence regarding his departure from Allenby. Any restriction that the court might be contemplating to an award of expenses in the pursuer's favour should be limited to the expenses associated with the evidence of Mr Naylor, the current chief executive of Allenby, the recovery of documentation from Allenby, and the recall of the pursuer (which lasted less than a day).

[9] The pursuer sought certification of Mr Andrews and Mr Cuerden as skilled witnesses. Their work did not duplicate that carried out for the purposes of the mediation, but had been based on different areas of expertise.

Submissions for the Lord Advocate

[10] The Lord Advocate submitted that, although the action had been commenced in February 2019, it had effectively been sisted until September 2021 for investigation and possible mediation. On 12 August 2020, the Lord Advocate proposed mediation and agreed to pay for an expert report to be instructed by the pursuer to vouch his claim. The pursuer instructed Ms Hollywood of PwC. She produced a report on 5 May 2021. She quantified the pursuer's claim at £28.945 million. In September 2021, the Lord Advocate paid the pursuer £122,748, inclusive of VAT, towards the costs incurred in obtaining that report. However, the proposed mediation never took place, the pursuer having insisted on an "unacceptable condition of confidentiality".

[11] On 3 September 2021, the case was transferred to the commercial roll and the litigation "became active". On 13 January 2022, the case called before Lord Tyre. Among the issues raised by the Lord Advocate was the need for the pursuer to make positive averments regarding the background to Proton, a business which the pursuer had set up along with others to develop cancer therapy centres (paragraphs 15-22). In April/May 2022, the pursuer intimated the Andrews and Cuerden reports. The Lord Advocate, who had previously been relying on forensic accountants, was required to instruct the Constantinou report to "match" the area of expertise being deployed by the pursuer. By November 2022, the Lord Advocate had already paid £220,000 by way of interim expenses to the pursuer. This sum included £15,000 that the pursuer had agreed to pay towards the expenses of the Chief Constable, who had been the first-named defender, in return for releasing him from the action.

[12] The Lord Advocate acknowledged that expenses ought normally to follow success even where the award is small (*Grubb* v *Finlay* 2018 SLT 463, paragraph 38). However, the

pursuer had been awarded only a fraction of the £60 million claimed. The Lord Advocate had made a decision not to tender, despite conceding that damages were due for solatium and to reimburse the pursuer for the cost of defending the prosecution. She insisted that to have tendered a "low" sum would have risked increasing the pursuer's sense of injustice. Moreover, her decision reflected the extreme uncertainty that prevailed in the case, as a result primarily of the pursuer's refusal to disclose relevant documents.

[13] The pursuer had cited a duty of confidentiality as a reason for resisting the production of the non-disclosure agreement and related documents bearing upon the true reasons for his departure from Allenby. However, it was not the duty of confidentiality, as such, but the pursuer's insistence on his right to confidentiality that prevented disclosure of the relevant documents. Had he waived his right earlier, it was obvious that Allenby would have waived their own right to confidentiality, enabling the relevant documents to be produced.

[14] The pursuer had given false and incomplete evidence about his departure from Allenby in his original witness statements, in the information provided to his own experts, and in his supplementary witness statements. It was only when confronted with the evidence of Mr Naylor of Allenby that he altered his position. The Lord Advocate had suffered material prejudice in her ability properly to investigate and respond to the claims made against her. She estimated the expenses incurred by her in relation to the action would be "well in excess of £1 million". That would have been a justifiable level of expenditure relative to a claim of £60 million, but not one worth only around £500,000.

[15] By insisting on confidentiality, the pursuer had concealed the true facts behind his reasons for leaving Allenby. This was unlike, say, an exaggerated personal injuries claim, where the defender might be expected to instruct its own medical examination of the

pursuer to uncover the true picture. Even after one half of the concealed documents had been disclosed at the outset of the proof, the pursuer gave evidence under oath manufacturing a false but plausible explanation of the partial picture they disclosed. It was only when the remaining documents were finally produced that he was forced to admit his dishonesty. In these exceptional circumstances, the Lord Advocate sought an award of expenses against the pursuer on an agent and client, client paying basis, from 3 September 2021, when the litigation became active. The Lord Advocate had already paid a total of about £327,745 to the pursuer in respect of outlays and legal expenses. She did not seek to recover that payment, and would be prepared to concede an award of expenses in favour of the pursuer limited to that amount, on condition that it was recognised that payment had already been made. That sum was proportionate to the pursuer's limited success in being awarded only a small fraction of the sum sought.

[16] The Lord Advocate opposed the pursuer's motion for certification of Mr Andrews and Mr Cuerden. In any event, their outlays should be excluded from any award of expenses. The Lord Advocate had already paid for the PwC report. The additional expense was unnecessary and unjustified, especially when the basis upon which they were instructed was entirely false.

Decision

[17] An award of expenses is a matter for the exercise in each case of judicial discretion, designed to achieve substantial justice. While acknowledging that the conditions upon which that discretion should be exercised can never be "imprisoned within a framework of rigid and unalterable rules" (*Howitt* v *Alexander & Sons Ltd* 1948 SC 154, *per* Lord

President Cooper, at p157), the following broad principles are relevant to the circumstances of this case.

[18] The correct "starting point", when considering a motion for expenses by a successful pursuer, no offer to settle having been made, is to acknowledge that he has had to vindicate his right to damages by pursuing the action (*Ramm* v *Lothian and Borders Fire Board* 1994 SC 226, at p227H-I). This principle was affirmed in *Grubb* v *Finlay*, *op cit*, except that in place of the words "offer to settle", the court interpolated the word "tender" *(ibid,* paragraph 39). Reading on in *Ramm*, however, immediately after the statement of the above principle, the court added, "We are *also* of opinion that the Lord Ordinary ought to have regard to the fact that the defenders had chosen not to tender" (*Ramm, op cit*, p227H-I, emphasis supplied). It is not just the absence of a tender, therefore, but the absence of an offer of any kind, that may be relevant to the exercise of the court's discretion.

[19] If a pursuer is put to expense in vindicating his rights, he is entitled to recover that expense from the person by whom it was created, unless there is something in his own conduct that gives him the character of improper litigant (Maclaren on *Expenses*, p21; approved in *Ramm, op cit*, p227G-H, and in *Grubb, op cit*, paragraph 39).

[20] In normal circumstances, the rules applicable to offers ought to be applied, even where the award is small, so long as it is not *de minimis* (*Grubb*, *op cit*, paragraph 38).

[21] As regards any improper or unreasonable conduct of a litigant, the court should principally inquire into its causative effect (*Summers* v *Fairclough Homes Ltd*, *op cit*, paragraph 14, where the Supreme Court cited with approval principles derived by the trial judge from the Court of Appeal's decision in *Widlake* v *BAA Ltd* [2010] 3 Costs LR 353).

[22] In addition, the court is entitled in an appropriate case to say that the conduct is so egregious that an expenses penalty should be imposed on the offending party, possibly

on an agent and client, client-paying, basis. There is a considerable difference, however, between a concocted claim and an exaggerated claim and the court should be astute to measure how reprehensible the conduct truly is (*Summers, op cit*, paragraph 14).

[23] In this case, the pursuer has received a substantial award of damages in his favour, albeit one that falls far short of the total sum sued for. In the absence of an offer of any kind, he was required to vindicate his rights by pursuing the action to judgment. Applying the above principles to the present case, the pursuer should be entitled to his expenses, subject only to an assessment of the causative effect of his improper conduct, and any penalty that the court decides additionally to impose therefor.

[24] The Lord Advocate sought to resist that conclusion by justifying her decision not to tender, principally, on two grounds. The first of these was that any tender would necessarily have been "low" and risked inflaming the pursuer's sense of injustice. I would reject that argument. The above principles are premised on the assumption that the defender will pitch her tender at a level that will protect her own interests rather than the pursuer's injured feelings. In any event, despite the large sum ultimately sued for, it must be remembered that the pursuer had initially been prepared to walk away in return for nothing more than an apology. Although that offer had been made in February 2019, at a time when the critical issue of the Lord Advocate's immunity from suit had yet to be resolved, the offer did not rule out the possibility that the pursuer might settle on that basis even if the Inner House rejected the argument from immunity, which of course, ultimately, it did (*Whitehouse* v *Lord Advocate* 2020 SC 133, decided on 30 October 2019).

[25] The second ground was the alleged uncertainty caused by the pursuer's lack of candour in his pleadings, and his failure to disclose, on grounds of confidentiality, documentation relevant to the circumstances surrounding his departure from Allenby. I

have examined the pleadings and the notes of proposals for further procedure lodged by each party in advance of the hearing before Lord Tyre in January 2022. In her note of proposals, the Lord Advocate had raised two issues in relation to which she demanded a response from the pursuer: causation and quantum.

[26] So far as causation is concerned, the Lord Advocate's pleaded position had been that the pursuer's losses had all been caused by his association, prior to the prosecution, with Charles Green. This was an issue on which the Lord Advocate succeeded at proof, substantially for the reasons given by her at this earlier stage. In my view, therefore, the issue had already been adequately crystallised in the pleadings.

[27] So far as quantum is concerned, it must be remembered that by the time the case called before Lord Tyre in January 2022, the action had only recently been transferred to the commercial roll, following the aborted mediation. In his note of proposals prepared for that hearing, the pursuer explained that on 5 May 2021, the parties had reached an agreement regarding the confidentiality of the expert report to be prepared for the mediation, and its related appendices. However, in August 2021, the Lord Advocate stated that she was no longer prepared to continue the mediation process on the basis of the agreed confidentiality conditions. In her note of argument lodged in advance of this hearing on expenses, the Lord Advocate explained her position as follows, "From [her] perspective at that time [there was no merit in proceeding to mediation] because the pursuer was insisting on an unacceptable condition of confidentiality". In his oral submissions, however, Mr Moynihan acknowledged that, however unacceptable to the Lord Advocate the condition might have subsequently seemed, it was nevertheless a condition to which she had agreed to be bound as a condition of the mediation.

[28] It is unnecessary for the purposes of the present dispute on expenses to discuss the Lord Advocate's reasons for no longer being prepared to accept the agreed confidentiality conditions. The simple point is that, whether acceptable or not, the pursuer's preparations at that stage had been premised on the mediation going ahead, a mediation in which it appears that he had been open to a negotiated settlement on restricted grounds. For the reasons given by the pursuer in his note of proposals for the hearing before Lord Tyre, I accept that the preparation for a full proof on quantum would have been a quite different matter, likely to require the instruction of experts with industry-specific expertise, in addition to expertise in forensic accountancy, which had been the foundation of the PwC report instructed for the mediation. At the hearing before Lord Tyre in January 2022 the pursuer was afforded a period of time in which to lodge reports and to intimate adjustments. The pursuer lodged the Andrews report and intimated related adjustments by the end of April 2022, substantially in compliance with the court's interlocutor. I would therefore reject the Lord Advocate's argument insofar as it is directed at a lack of candour in the pursuer's pleadings.

[29] I turn now to the Lord Advocate's position regarding the pursuer's failure to disclose, until the second day of the proof (paragraph 35), the full extent of documentation relating to the circumstances surrounding his departure from Allenby.

[30] I deal firstly with the pursuer's submission that the only evidence that the circumstances of the pursuer's departure from Allenby were known to anyone other than those who had contracted not to speak publicly about them came from the "brief" evidence of Mr Murray. In one sense, this over-stated Mr Murray's evidence, which was that his information came from "ex-colleagues and employers" of the pursuer, rather than from anyone necessarily connected specifically to Allenby (paragraph 28). However, the

pursuer's submission also under-stated its importance, since Mr Murray also described himself as having been "bombarded" by the pursuer's former colleagues and employers, who were "unanimously" of the view that the pursuer was not a "fit and proper" person approved by the FSA.

[31] The pursuer also submitted that there was nothing to suggest that the pursuer had been aware that the circumstances surrounding his departure from Allenby had been known to anyone in the industry. However, as I noted in my opinion, that cannot be correct, since as soon as the pursuer found out about the reports reaching Mr Murray he instructed his lawyers to send "cease and desist" letters to Allenby (paragraph 49).

[32] The pursuer is on firmer ground in his submissions regarding causative effect. The true circumstances surrounding his departure from Allenby did not form a necessary part of my findings in relation to solatium, loss of salary and benefits at Proton, loss of commission, losses incurred in relation to Proton shares, or loss of business opportunity. Rather, the Lord Advocate's success was based primarily on my having substantially upheld the submission that any losses suffered by the pursuer were caused by his association with Charles Green and Rangers (paragraphs 59-66), with the result that the pursuer was either unsuccessful or only partially successful in many of his claimed heads of loss (paragraphs 76-77, 78-79, 102, 105, 112, and 119). In broad agreement with the pursuer's submission, therefore, I conclude that whatever difficulties the pursuer's failure to disclose evidence may have presented to the Lord Advocate, they should not have been insuperable. She would have had a sufficient basis on which to formulate a tender, or at least make an informal offer that might be taken into account in a dispute over expenses. The Supreme Court in *Summers* reached a similar conclusion regarding the protection available to the defendant in the form of a *Calderbank* offer (*Summers,* paragraph 54). I am mindful of Lord Cooper's warning not to follow

English decisions lest we "spoil our own law and practice by misunderstanding theirs" (*Howitt, op cit,* p158). However, as I have already noted when discussing *Ramm*, the fact that the absence of an offer of any kind might be a relevant consideration is consistent with our own approach. In the result, therefore, I am not persuaded by any of the reasons given by the Lord Advocate for withholding an award of expenses in favour of the pursuer.

[33] On the other hand, the circumstances of this case are such that it is necessary to consider whether it would be appropriate to restrict that award. The pursuer's false evidence was part of an attempt to portray himself as a budding entrepreneur, consistent with the description that Mr Andrews invented for him as a "venture capitalist entrepreneur". The reality, at least as I found it to be, was that his career path had already been determined by his inability to obtain FSA or FCA approval. That is what forced him out of the relatively safe harbour of the NOMAD/AIM market, casting him adrift in the unfamiliar and turbulent waters of Scottish football. Ultimately, it caused the pursuer to become over-reliant on his association with Charles Green, with whom he entered into partnership, and with whose fortunes the pursuer's own career became inextricably linked. The true circumstances surrounding the pursuer's departure from Allenby, therefore, although not strictly necessary to my conclusions in relation to heads of loss, were nevertheless a critical part of the overarching narrative and, in particular, what I considered to be the downward trajectory of his career (paragraphs 110-113). That is why I described it as an issue of central importance (paragraph 41).

[34] Just because the true circumstances surrounding the pursuer's departure from Allenby formed part of the overarching narrative, I am not confident in the pursuer's submission that it is possible to limit any restriction in the award of expenses to those associated with the evidence of Mr Naylor, the recovery of documentation from Allenby

and the recall of the pursuer. Rather, the true circumstances, had they come to light earlier, would have coloured all of the evidence in the case. They would have provided a focus for both witness statements and expert evidence, possibly shortening the proof in some respects and lengthening it in others. For example, a substantial part of the experts' testimony was devoted to a consideration of whether or not the evidence of Mr Naylor and that of the pursuer, once recalled, had given them cause to change their original opinions. This would have been unnecessary had the pursuer's position been clear from the outset. On the other hand, perhaps the Lord Advocate would have insisted on hearing from witnesses whose oral evidence had been deemed unnecessary, such as Mr Koo (paragraph 44), Mr Wilson (paragraph 44) or some of the pursuer's other friends and former colleagues. The fact that such witnesses were either not called or not cross-examined was partially dealt with in the opinion as a matter of weight in the assessment of evidence (paragraph 51). However, evidence given in ignorance of a central aspect of the case might also be regarded as having involved wasted costs. From the point of view of causation, therefore, a significant restriction of the award of expenses in the pursuer's favour is required.

[35] In addition, however, I consider that this is a case in which the pursuer's improper and unreasonable conduct was so egregious that it would be appropriate further to restrict the award of expenses in his favour. In reaching that conclusion, I reject the pursuer's submission that he has already been "punished" by the court's rejection of his evidence, even where it went unchallenged in cross-examination. I would draw attention to the circumstances in which the Supreme Court accepted that the rule relied upon by the pursuer simply does not apply (*Griffiths* v *TUI UK Ltd, op cit,* paragraphs 61-68), as well as the Supreme Court's comment that, even where the rule applies, it does so flexibly (*ibid,* paragraph 69). The Court continued by approving the dictum of Mr Justice Nicklin, at

paragraph 90 in *MBR Acres Ltd* v *McGivern* [2022] EWHC 2072 (QB), that the failure to cross-examine does not put the trial judge "into a straightjacket, dictating what evidence must be accepted and what must be rejected" (*ibid*). It may be that the pursuer intended to suggest that I was wrong in the conclusions I reached regarding the credibility of the pursuer's evidence. If so, his remedy lies elsewhere.

[36] Neither the assessment of wasted costs nor any expenses penalty lends itself to precise arithmetical calculation. In all the circumstances of the case, I consider that it would be appropriate to make a single global restriction of the award of expenses in the pursuer's favour of 50%.

[37] I accept that Mr Andrews and Mr Cuerden were appropriately qualified individuals giving skilled witness testimony. For the reasons already given, I accept that Mr Andrews' specialist expertise was quite different to the forensic accountancy expertise provided by PwC for the purposes of the aborted mediation. I also accept that Mr Cuerden's role was to review Mr Andrew's report from the perspective of a forensic accountant, and that in doing so he was not simply duplicating work already done by PwC for the proposed mediation. Had Mr Cuerden not been instructed, then PwC, or someone else altogether, would have been required to be instructed to carry out that task. Whatever arrangements may have been made by parties in preparation for the mediation, these are likely to have been quite different to what would have been required for a proof. I will therefore grant the pursuer's motion and certify both Mr Andrews and Mr Cuerden as skilled persons. For the avoidance of doubt, and for similar reasons, I also reject the Lord Advocate's submission that whatever contribution she may have made to the cost of instructing the PwC report should be regarded as a payment on account towards any award of expenses in the pursuer's favour.

Contempt of court

[38] I had already noted in my earlier opinion Lord Reed's extrajudicial comments regarding the options available to a court faced with the improper or unreasonable conduct of a litigant (paragraph 45). Instead of, or perhaps in addition to, penalising him in expenses, in an appropriate case, it might consider instigating contempt of court proceedings. In the written submissions lodged on her behalf, the Lord Advocate gave notice of her intention not to prosecute the pursuer, possibly in anticipation of this matter potentially being raised by the court.

[39] The question at this stage is not whether a contempt of court has in fact been committed, but whether proceedings should be instigated to establish whether it has or not. In considering that question, I have had regard both to the character of the pursuer's conduct under consideration (paragraph 41) and to the fact that the pursuer will have already been penalised by the restriction of the award of expenses in his favour. I have had regard also to the further costs and court time likely to be involved in managing and hearing the question of whether any contempt of court has been committed. I have concluded that it would be both unnecessary and disproportionate, and therefore not in the interests of justice, to instigate contempt of court proceedings against the pursuer.

Disposal

[40] I shall grant decree for payment to the pursuer by the Lord Advocate of the sum of £516,755.61, with interest to run at the judicial rate from 15 March 2024 until payment. Except insofar as expenses have already been dealt with, and with the specific exception of the expenses occasioned by the by order hearing of 27 March 2024, in respect of which the court has not yet heard from parties, and which are therefore reserved, I shall find the Lord

Advocate liable to the pursuer in the expenses of process subject to a restriction of 50%. For the avoidance of doubt, I shall refuse the Lord Advocate's motion for expenses. Finally, I shall certify Stuart Andrews and Simon Cuerden as skilled persons.