



Forensic Accounting & Litigation Support at your service

Next time you need the help of a forensic accountant why not contact Harrison Beale & Owen's highly experienced forensic services team? We have specialist technical knowledge enabling us to advise you, the courts, businesses and individuals of financial issues during legal proceedings.

We are a progressive and successful practice of Chartered Accountants and Chartered Financial Advisers serving predominantly the Coventry and Warwickshire region. Currently operating from offices in Leamington Spa and Coventry, we have expertise in accounts preparation and tax issues, together with day-to-day contact with a variety of owner managed businesses. We are therefore, well placed to provide prompt, accurate and completely independent financial reports for you and your colleagues.

Apart from the quality of service, what really sets us apart is the genuine rapport between staff and clients. At HB&O we act as a support to legal firms and their clients, interpreting the facts of the case and evaluating the evidence. We are passionate about what we do and are renowned for our emphasis on client care and on timely, value for money support. We are an independent, vibrant practice that has been able to grow and diversify successfully, without ever losing the attention to detail and the personal touch that comes from a genuine local accountant.



More than just bean counters...

If you would like to discuss more about how this service could help you or have a client who would like a no fee introductory discussion please contact:

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Harrison Beale & Owen
CHARTERED ACCOUNTANTS
AND FINANCIAL ADVISERS

SOME EXAMPLES OF RECENT FORENSIC ACCOUNTING/ LITIGATION SUPPORT WORK UNDERTAKEN BY THE HARRISON BEALE & OWEN TEAM

ALLEGED THEFT BY EMPLOYEE

An investigation and report into an alleged theft undertaken over a six year period by the administrator/bookkeeper of a family run company. A fair portion of the income of the company was received in cash and a detailed report identifying amounts which had not been banked over the period was prepared. Approximately 6,000 transactions totalling in excess of £4m were reviewed which highlighted unexplained amounts of cash taken from the business in a report submitted to the court for its consideration.

PENSION SPLITTING ON DIVORCE

A Family Law Practitioner approached us in respect of a client who was in the process of divorcing. The client's spouse was in a Civil Service occupation with early retirement options. Our detailed knowledge of different types of pension schemes (both in the public and private sectors) gave us the ability to value the benefits on retirement as opposed to the value originally quoted. This almost doubled the fund available and hence the related pension entitlement. The solicitor was then able to negotiate a far more equitable split of assets for the client.

PROBATE VALUATION OF PRIVATE LIMITED COMPANY SHARES

We were appointed to produce a probate valuation report of the deceased's shareholdings in six diverse companies operating in retail and service sectors. The valuations involved the assessment of a range of majority and minority stakes in the businesses, with due consideration given to complex joint family and other related party shareholdings. Both income and asset valuation techniques were required to be employed in arriving at suitable values.

LOSS OF EARNINGS AND PENSION BENEFITS

Following the wrongful imprisonment and prosecution of the solicitor's client, we were appointed to calculate a loss of earnings and pension benefits in support of a claim for compensation. The review and calculation required assessment of, not only the period of imprisonment but also, the damage caused to the client's reputation following release and the inherent restrictions to their future career progression.

PROCEEDS OF CRIME CONFISCATION PROCEEDINGS

We were appointed by the defence team to review and report on the financial transactions undertaken by the defendant over a six year period. The review required a detailed analysis of a significant number of bank accounts and other financial assets to identify deposits arising from evidenced sources of income. Following completion of the report we assisted the defence barrister in negotiating an agreed settlement with the Crown Prosecution Service.

Share valuations
(including minority interests)

Personal injury claims
(including claims for
pension losses)

**Contractual/ Partnership/
Shareholder disputes**

**Contested business losses/
Loss of earnings**

Matrimonial disputes
(including pension
splitting arrangements)

**Professional
negligence claims**

Tax enquiries

**Defences under the
Proceeds of Crime Act 2002**

**Royalty and Copyright
Disputes**

Fraud Investigations

**Assessment of taxation
implications of the above**
(notional CGT, Income tax etc)

Mediation/arbitration



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