



# BKL Litigation Support



**Litigation Support**



## BKL Litigation Support

### Now is the time to try a new team of experts...

Perhaps we're a secret to you, and yet our specialist Litigation Support team has a wide range of real-world practical experience in many key aspects of litigation work.

This is an area that has traditionally been dominated by the 'big name' firms but, as with many other types of accountancy work, working with experienced people in a medium-sized firm such as BKL can result in a more partner-led, consistent, personal service – and at a more competitive price – whilst still offering appropriate levels of expertise.

Our team boasts a non-practising barrister and two other partners with experience of working for 'Big 4' accountancy firms, one of whom had to take to the witness box himself in a successful High Court case over the sale of his business.

The areas covered by BKL Litigation Support include:

- Forensic accounting investigations
- Litigation support in financial and taxation matters
- Business valuations
- Professional negligence claims in the field of taxation

We accept instructions only in those areas where we are certain we have clear and demonstrable expertise; where an instruction falls outside of our expertise, we will make an onward recommendation. We have acted as court-appointed experts, as partisan advisors to claimants and defendants and for the defence in criminal cases. In every case our task is to root out, examine

and, if necessary, test the financial data; to analyse the financial impact including tax aspects; and to help with the quantification of claims and counterclaims, defences and settlements.

In undertaking business valuations we act for instructing solicitors as expert witnesses to their clients, or as a court appointed single joint expert. Our services have included providing valuation advice to instructing solicitors, compiling expert witness valuation reports, assisting in mediation, conducting meetings of experts and providing expert testimony on valuations in court.

In cases of alleged professional negligence in the tax field we can give support in litigation on tax matters, including acting as expert witness. The matter in dispute may concern the appropriateness and accuracy of the initial advisor's advice, the standards to be expected of a competent professional or perhaps the question of causation (how, if at all, might the tax charge complained of have been mitigated or avoided?). Less formally, we offer a second opinion on matters which may assist prospective litigants in assessing the strength of their case in advance of commencement of proceedings or in reaching (what is almost always to be preferred) a negotiated settlement.

For more information about **BKL Litigation Support** and how we can help your business, please contact us for an initial discussion.



# Meet the team

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**Daniel Shear MA FCA CF** T: 020 8922 9321 E: [daniel.shear@bkl.co.uk](mailto:daniel.shear@bkl.co.uk)

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**An Oxford maths graduate, Daniel qualified with a 'Big 4' firm, where he was seconded for some time to the litigation support and corporate dispute team. Leaving in 1999, he joined a boutique international investment bank specialising in cross-border private equity investments, giving him valuable experience of a wide range of true life business valuations across a range of industries and jurisdictions.**

Daniel has been BKL's Corporate Finance partner since 2005. He was an early recipient of the prestigious ICAEW Corporate Finance qualification and is a member of the Institute's Valuation group and Corporate Finance faculty. Alongside his mergers

and acquisitions advisory work, Daniel runs a strong business valuations practice, has acted as an expert witness on numerous contentious valuation issues and has appeared in court to give expert testimony on valuing business assets.

Daniel brings an international perspective to the practice, having lived and worked over the years in five different countries on three continents and having visited over 30 countries. A keen sports fan, he was for many years a soccer pundit on a sports radio station in Sydney; he now enjoys watching Man Utd win and suffers watching them lose. He spends the rest of his spare time with his wife, two daughters and son.

**Howard Graff BSc FCA** T: 020 8922 9333 E: [howard.graff@bkl.co.uk](mailto:howard.graff@bkl.co.uk)

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**A graduate with combined honours in maths and what was at the time the new-fangled subject of 'computer science', Howard spent his early career with two of the 'Big 4' firms in London – firstly qualifying as a Chartered Accountant and then as a management consultant. He later spent 15 years running his own practice in North London which he sold in 2002, joining Berg Kaprow Lewis in 2003. Howard is a partner at the firm, one of our Responsible Individuals for audit purposes, and leads the delivery of consulting services to many of our clients.**

Until 2002, Howard remained in large part blissfully ignorant of our legal system. That all changed when, after selling his practice, he had reluctantly to go to the High Court to recover his money from the defaulting purchaser. A seventeen-day trial (including seven days of Howard's meticulous evidence) resulted in not only a favourable settlement, but also a Damascene conversion to the merits of expert accountancy evidence.

Litigation support has since then figured increasingly in Howard's portfolio of work.

Recent instructions have included, at one extreme, an alleged fraud case in which Howard's critique of a 'forensic report' written by an investigating police officer resulted in the dropping of the related charges; and, at the other, a report to the Court of Protection analysing the consequences of, and justification for, a proposed reorganisation of the assets of an incapacitated adult. As may be imagined from his background, Howard's approach to his work is characterised by an intensely practical approach and a marked empathy with the position of litigants before the court.

Outside of work, Howard enjoys driving unnecessarily fast cars and motorcycles and flying light aircraft. When he has his feet on the ground he busies himself with calmer pursuits such as T'ai Chi and relaxing in the company of his wife and two children.

**David Whiscombe BA FTII, Barrister (non-practising)** T: 020 8922 9306 E: [david.whiscombe@bkltax.co.uk](mailto:david.whiscombe@bkltax.co.uk)

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**David's first career was with the Inland Revenue, where his time was marked mainly for being reputedly (at 25) the youngest District Inspector of Taxes in modern history. He later escaped to join a tax consultancy from which he was headhunted in 1991 to lead the tax practice of Berg Kaprow Lewis.**

Over the years he has garnered fellowship of the Chartered Institute of Taxation (awarded for his book, Taxation of Company Reorganisations), a Diploma in Law (specialist subject – Tax Avoidance) and membership of Lincoln's Inn as a non-practising barrister. Among other things, he is the principal author of our widely-quoted email tax newsletter BrassTax®, and is a popular speaker at seminars.

David's main role at BKL is to help clients (particularly owner-managed businesses) plot a way through the increasing lunacy which nowadays passes for a tax code in this country. He also acts on a referral basis for a large number of other accountancy practices around the UK, who continue to entrust him with their most intractable problems. He claims, implausibly, that his work yields him considerable intellectual pleasure and, less implausibly, that most people and businesses pay more tax than they need to.

David lives in Buckinghamshire and has three grown-up (chronologically, at least) children in varying stages of dependency, who – together with a motor car which will pass anything on the road except a filling station – keep him in constant penury.

## **BKL Litigation Support**

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BKL Litigation Support is a division of Berg Kaprow Lewis LLP



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