



morleyandscott
forensic

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SIMON HOWARD FCCA
Partner, Forensic Accounting

Career summary

- Providing support to the legal profession in a wide variety of cases for approximately 10 years;
- Experience in following areas:
 - Commercial disputes
 - Business interruption
 - Shareholder disputes
 - Partnership dissolutions
 - Business valuations
 - Fraud
 - Professional negligence
- Last gave evidence in Court in 2007 (Matrimonial)

Memberships & Qualifications

- Fellow of the Chartered Institute of Certified Accountants (1989)
- Member of the Expert Witness Institute (2001)

Recent cases

- **35 cases in last 3 years**
- **29% shareholder and partnership disputes**
- **29% business interruption claims**
- **21% matrimonial business valuation and cash extraction advice**
- **21% other (personal injury, fraud and professional negligence)**
- **29% of cases instructed as Single Joint Expert**
- **66% success (improved client position)**
- **34% “draw” (client position neutral)**



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Footprints

- **Shareholder petitioned Court under s459. Provided advice relating to accounting entries and valuation of the business. Outcome was purchase of company's own shares near to valuation placed on the shares by us.**
- **Shareholder petitioned Court under S459. Instructed as SJE to consider value and transactions in dispute.**
- **Partners in dispute over terms of dissolution and capital accounts. Instructed as SJE to determine the capital account values and consider various transactions. Required reconstitution of accounts from prime records.**
- **Shareholder petitioned Court under S459. Advised on values of business and various transactions for preliminary matters prior to mediation.**
- **Recording studio damaged when air conditioning leaked into studio onto mixing desk. Substantial loss of business as a consequence disputed in value by insurance company. Settled beneficially for client following our report**
- **Damage to bonded warehouse following break-in caused loss of income due to security implications. Following our report insurance company settled.**
- **Manufacturer of conservatories business interrupted following collapse of roof after storm. Consequential losses disputed and settled after our report.**
- **Value of group of companies in dispute in matrimonial case. Brought into case to help defend valuations made by SJE (latterly acting for other spouse). Succeeded in challenging valuations leading to settlement.**
- **Value of successful business in dispute. Provided two reports as to valuation as well as appearing in Matrimonial Court to give evidence. Decision on value was mid point of experts values.**
- **Instructed as SJE to value companies in matrimonial dispute. Business ran a number of children's nurseries in South London. Complicated by some property development within the business.**
- **Client was a reservist in the RAF called up to serve in the Middle East. Considerable problems with call up and stand down as well as pay during his time in the arena as well as stress related injury resulted in an action against the MOD. Provided quantification of his losses resulting in settlement.**
- **PR consultant lost considerable income following a road accident. Provided report of quantification of his losses leading to settlement of claim.**