

# ABOUT US

Forensic services



evelyn  
PARTNERS

# The power of good advice

Life is full of decisions and choices that shape our future. Making great decisions requires as much certainty as possible – the kind of certainty that comes from good advice. Our advice is backed by almost 200 years' experience in helping people and businesses flourish.

At Evelyn Partners our mission is 'to place the power of good advice into more hands'. We believe that more people and businesses should have access to good advice, regardless of their size or wealth. We are committed to raising the standards of good advice and to extending its reach.

We are the UK's leading integrated wealth management and professional services group. We look after the combined wealth and tax needs of our clients and provide specialist accountancy, assurance, tax and advisory services for businesses. Our clients range from online investors to those requiring bespoke wealth management, and from charities to entrepreneurs and corporate businesses.

All our advice is delivered by people who care, who go further to understand your needs so they can help you make those big decisions with ease and confidence, bringing you closer to what matters *most to you*.

That's the power of good advice.



# Welcome

**Evelyn Partners' forensic services team includes experienced expert witnesses, who have given evidence before a variety of courts and tribunals. Their advice and experience will ensure that your case, or that of your client, is positioned for the best possible outcome.**

For over 25 years, we have provided a full range of forensic services. Our experts work closely with the parties and their legal advisers guiding them through the numbers and explaining their impact in a commercial context.

You can benefit from:

- Reliable expert witness reports
- Consistent advice
- Partner-led teams
- A thorough and flexible approach
- A commercial outlook where needed
- A dedicated multi-disciplinary team



# Quantum and valuation services in commercial disputes

**Our named experts take a leading and hands-on role in the detail of cases, ideally placing them to give effective oral testimony.**

Acting for claimants, defendants/respondents, as a single joint expert or in an advisory/shadow capacity, we provide expert evidence on quantum and valuation issues in the following types of cases:

- Breach of contract
- Consequential loss
- Misrepresentation
- Breach of warranty disputes
- IP disputes
- Business valuations
- Shareholder/partnership disputes

We have over 25 years' experience of providing expert evidence in quantifying damages of complex and high-value commercial disputes in the UK and internationally.

Our forensic experts have given oral evidence before a variety of forums including:

- The High Court of England and Wales;
- Other courts including the Grand Court of the Cayman Islands, the Stockholm District Court and the High Court in Singapore;
- Commercial arbitrations under the auspices of the ICC, LCIA, SCC, SCAI, CEPANI and the Omani Arbitration centre; and
- Investor State arbitrations under UNCITRAL and ICSID rules.

For more information, please contact:



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# Expert determination services

**We have significant experience in acting as independent expert determiners to provide a legally binding resolution to resolve certain disputes, such as those arising in a transaction context.**

Our experience spans a wide range of situations and includes the following::

- Post-closing disputes, for example those concerning working capital adjustments under share purchase agreements;
- Earn-out disputes, which are disputes that typically relate to periods of one or more years post-closing;
- Valuation disputes, such as a dispute involving the buyout of a minority shareholder; and
- Operational determinations, for example considering the allocation of costs in accordance with joint operating agreements.

Drawing on the resources of Evelyn Partners' accounting, valuation, tax and transaction specialists, as well as our experience of the determination process, we provide the parties with a comprehensive and robust determination within the parameters of the process agreed.

For more information, please contact:



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# Auditor negligence and financial reporting disputes

With an in-depth understanding of the onerous requirements of auditing standards, we have extensive experience of assessing the extent to which auditor negligence contributed to misstatements in audited accounts. Working closely with the legal team, we work constructively to find appropriate answers to the extent of negligence and how that negligence gave rise to the underlying losses.

We have also worked on numerous cases where financial reporting matters were at the heart of the dispute, covering international financial reporting standards and FRS 102.

Our aim throughout is to ensure that our input and reports are balanced and understandable to non-accountants.

For more information, please contact:



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# Fraud and financial crime

**Organisations benefit from our ability to deal efficiently with both the threat of fraud and misappropriated funds by quickly establishing what has gone wrong and helping to recover the funds.**

With considerable experience in undertaking large, complex forensic investigations and asset tracing on a global scale, our team has provided expert witness testimony in both civil and criminal courts and under the Proceeds of Crime Act 2002.

We investigate instances of suspected fraud and allegations of bribery, providing expert evidence to management and their lawyers enabling them to evaluate the situation and help determine how to proceed.

Our experience of undertaking multifaceted forensic investigations enables us to identify relevant documents that may otherwise have been missed. Additional evidence can also be garnered from even the most unhelpful of witnesses by our forensic accountants, who are expert interviewers. Our evidence and analysis can supplement and corroborate information gathered from documents, helping lawyers to obtain search and freezing orders.

For more information, please contact:



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# Forensic technology and e-disclosure

In both complex investigations and during disclosure processes, our forensic technology advisers will provide you with scalable and technically focused solutions to issues surrounding the recovery, retention, investigation and presentation of electronic data. We have a thorough understanding of the legal process and apply both technical skills and a commercial approach when gathering data and protecting digital evidence, ensuring that it conforms to relevant legal and regulatory requirements.

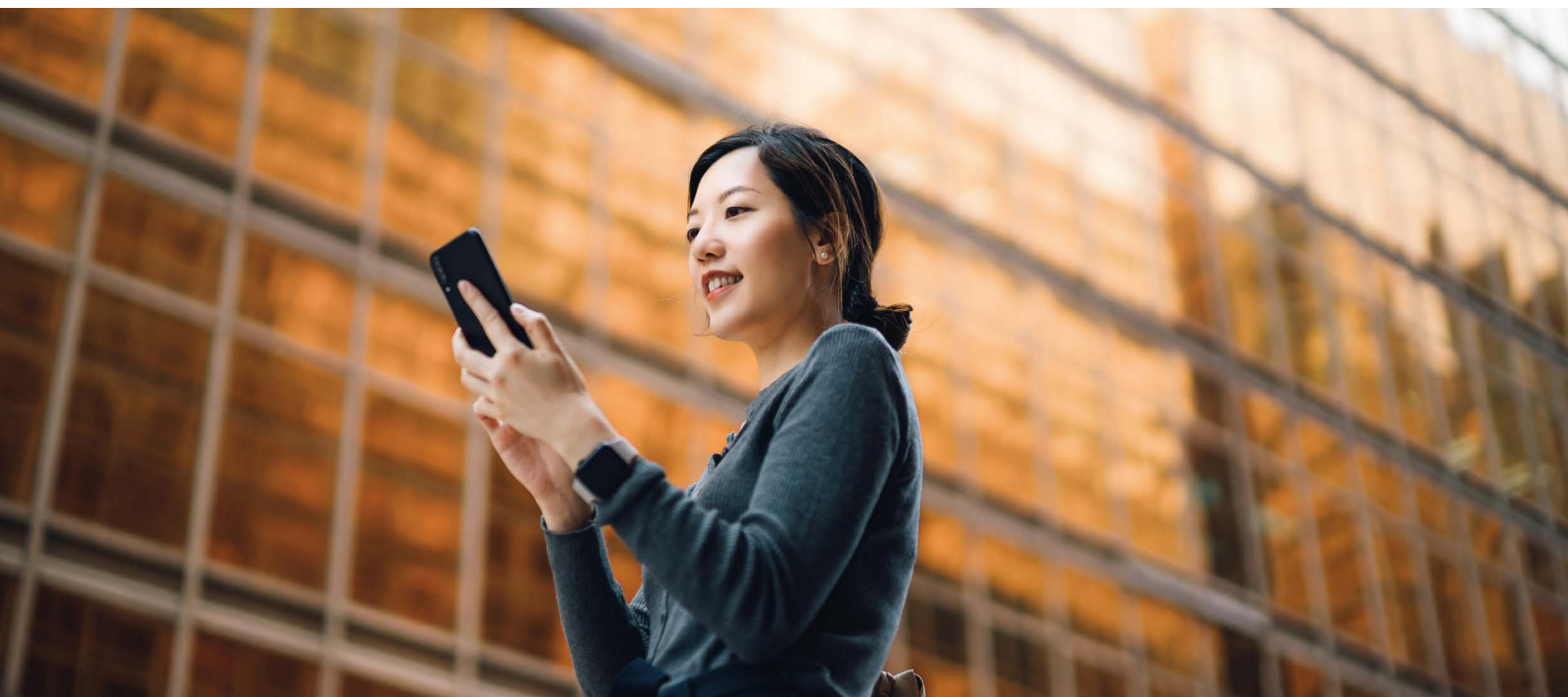
We work with both Relativity and IPRO to give a flexible e-disclosure solution, integrated modular software systems that allow us to host and access large amounts of data, which could save you time and money.

We can also provide advice to organisations that are subject to a competition investigation on the requirements around electronically stored data.

For more information, please contact:



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# Monitoring trustee and competition services

**Overseeing the implementation of remedies arising out of merger controls and antitrust investigations, we have acted as monitoring trustee on cases in the UK, Europe and internationally across a broad range of industries.**

Our team has acted on behalf of a number of competition authorities including; the European Commission, the UK Competition and Markets Authority, the Italian Antitrust Authority (AGCM), the Competition Commission of Singapore (CCS) and the Brazilian Antitrust Authority (CADE).

For more information, please contact:



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# Quantifying losses in personal injury and clinical negligence claims

As one of the few accountancy firms with a dedicated personal injury and clinical negligence team, and over 20 years' experience, we give you specialist support tailored to meet your, and your clients', requirements during the course of the claim.

Our team will work with you to minimise the complexity involved in quantifying losses in claims, with particular focus on the calculation of loss of earnings and pension.

We act on behalf of the claimant, defendant or on a single joint basis and give evidence in court and assist at mediations.

For more information, please contact:



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# Private client disputes

Whether or not there is a discrepancy between the parties' understanding of the financial issues at stake, individuals can find themselves in dispute with other family members or business partners and needing to consider the value of their interests in privately-owned companies, income earned from the businesses, the liquidity of those businesses and the tax consequences of realising or transferring their interests. Working closely with family lawyers, contentious trust lawyers, and/or probate lawyers where such issues arise, we provide expert accountancy reports on behalf of claimants, defendants, or as a single joint expert.

We are also on hand to act as a shadow expert, advising in the background to enhance a party's understanding of the figures and valuations prepared by others, drafting requests for additional explanations and information and answering, or asking, questions that might arise.

Clients benefit from our ability to draw on our firm-wide resources to provide expertise on pensions, personal tax and trust accounting, meaning we are able to consider all angles of a particular matter from under one roof.

We have experience of considering companies across the UK and in offshore jurisdictions such as China, Africa, Thailand, Bermuda and the US and have experience of providing expert accountancy evidence in the High Court as well as at Arbitration hearings and assisting in Mediations.

For more information, please contact:



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**Evelyn Partners LLP**

is regulated by the Institute of Chartered Accountants in England and Wales for a range of investment business activities.

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Exp: 04/08/2024