



**IAN PICKLES, ACA**

**Forensic Accounting Director**

**CAREER HIGHLIGHTS**

Ian Pickles is a Director in the North West Forensic Services team at BDO LLP, based in our Manchester and Liverpool offices.

Ian is regularly instructed as an Adviser and Expert / Single Joint Expert in a wide variety of assignments. He has prepared numerous expert reports in ancillary relief cases and also supports other Forensic Partners with expert witness work including investigations and business valuations in matrimonial and shareholder disputes.

His own portfolio includes valuations work, fraud and financial investigations, the assessment of consequential loss and damages for loss of earnings and pension in personal injury, clinical negligence and fatal accident cases. Ian also works as an adviser and expert forensic accountant for a number of leading insurers.

Ian is a qualified Chartered Accountant and has specialised in forensic work since 1997. He also spent two years in the Corporate Finance department at DTE in Manchester before joining PKF during which time he was involved in carrying out business valuations in connection with mergers and acquisitions and management buy-outs.

Ian has attended Resolution's Familiarisation for Joint Experts working within the Collaborative process. He has given evidence in Court and also provides training to law firms and insurers on aspects of quantum and forensic accountancy.

**RECENT VALUATIONS EXPERIENCE IN MATRIMONIAL CASES**

- Instructed as a Single Joint Expert to report on the value of the husband's shareholding in a company involved in the fabrication of commercial vehicle bodies, liquidity and sustainable income.
- Instructed as a Single Joint Expert to report on the value of the husband's shareholding in an engineering company involved in industrial and commercial refrigeration and his sustainable income therefrom.
- Instructed as a Shadow Expert to advise on the valuation of a pharmacy business and the questions to be put to the Expert accountant instructed on behalf of the business owning spouse.

- Instructed as a Single Joint Expert to report on the value of biostratigraphic consultancy company that provides a range of highly specialised paleontological services to the oil and gas industry.
- Instructed as Expert to prepare a valuation report on a large franchised motor dealership, the liquidity of the company and the husband's sustainable income from the business in the future.
- Instructed as a Single Joint Expert to prepare a valuation report on a number of trading companies involved in the design, importation and sale of household furniture, furnishings and clearance electrical goods.
- Instructed as a Single Joint Expert to report on the value of a group of property development and letting companies, the liquidity of those companies, tax implications on disposal and the sustainable future income available to the husband.

**OTHER RELEVANT FORENSIC ACCOUNTING EXPERIENCE**

- Instructed as Expert in accordance with the company's Articles of Association to provide an Expert Determination of the valuation of a company involved in the provision of vehicle finance and vehicle sales.
- Prepared written and oral submissions to the Expert Determiner appointed in accordance with the company's Articles of Association to undertake the valuation of a leading Clinical Research Organisation.
- Assisted in the preparation of a single joint expert report on the valuation of an importer and distributor of picture frames and soft furnishings including advice on liquidity and tax implications of extracting cash from the business.
- Assisted in the preparation of a valuation report on the valuation of an accountancy practice.
- Prepared a share valuation report on a waste disposal company as part of a shareholder dispute. The report included a valuation of the business on several different dates.
- Assisted in the preparation of a share valuation report on an animal incineration and property management company as part of a shareholder dispute. The report included separate valuations of the two businesses.
- Prepared a partnership valuation report on an estate agency and property management business as part of a partnership dispute.
- Prepared various commercial agency valuation reports on behalf of agents and principals in connection with compensation payable following the termination of agency agreements.
- Prepared a share valuation report on a recruitment company as part of a claim for loss of employee share option scheme benefits.
- Involved in various detailed financial investigations arising because of alleged criminality, regulatory offences, fraud, money laundering and tax evasion and confiscation proceedings arising under the Proceeds of Crime Act 2002.

- Prepared numerous advisory and expert reports on behalf of claimants and defendants and as a single joint expert quantifying claims for loss of earnings and pension in personal injury, clinical negligence and fatal accident cases up to several million pounds.
- Prepared reports for several companies charged with breaches of the Health & Safety Act setting out the trading performance and liquidity position of the companies with a view to determining ability to pay a Court imposed fine.

**EDUCATION AND TRAINING**

The University of Huddersfield, BA (Honours) in Accountancy.

**PROFESSIONAL QUALIFICATION**

Member of the Institute of Chartered Accountants in England and Wales.