

**PAUL C SINGLETON**  
**Specialist Chartered Accountant**

Tel 0114 2632450  
Mobile 0789 487 4248  
Email [pcs@pczca.co.uk](mailto:pcs@pczca.co.uk)

Chartered Accountant (FCA) from 1976.  
Associate Member of the Chartered Institute of Taxation (ATII) from 1980.  
Academy of Experts from 2013.  
Partner in Coopers & Lybrand (now PwC) 1987-1989.

Specialist Chartered Accountant providing services to private companies and small plc's including acting as a director, strategic planning, corporate finance and wealth/tax planning. Provision of litigation support services mainly to firms of solicitors.

*Forensic experience*

Given evidence in court on many occasions since 1980 including the High Court. Acted as a single joint expert, single expert, shadow expert and collaborative expert.

Key areas include business valuations, liquidity issues, assessment of past and ongoing earnings, taxation and tracing of funds for matrimonial proceedings. Advice provided on both a formal disclosed and informal undisclosed basis.

Specific services include:

- Review of documents and initial assessment of what a case is worth;
- Assistance with the preparation of Form E;
- Raising of financial questionnaires;
- Informal reports not for disclosure for the use of the instructing solicitor, Counsel and the client;

- Preparation of formal reports for disclosure;
- Review of reports prepared by other experts and provision of a detailed commentary and overview;
- Attendance at court to give evidence;
- Post settlement implementation.

Post matrimonial settlement services in implementing court orders include:

- Purchase of own shares;
- Ownership structure revisions;
- Raising finance to satisfy lump sum settlements;
- Pension transfers; and
- Managing a property portfolio.

Prepared expert reports to support and defend professional negligence and personal injury claims.

*Experience outside of forensic services*

Involved in managing many businesses over the years including a continuing role with a substantial specialist steel stockholding group.

Regularly involved in business acquisitions and disposals including management buy outs and settlement of shareholder disputes. This includes business valuations, due diligence, negotiations, finance raising and reviewing sale and purchase agreements.

Successfully led the turn around of several businesses by identifying key issues and implementing a plan including the securing of adequate finance.

Acts as a trustee of several discretionary trusts and self administered pension schemes.

Reported case [\[2013\] EWHC 1196 \(Fam\)](#)

*Examples of case history*

Acted as a single expert for W – valuation of a fast growing recruitment services company with a turnover in excess of £300m. This included identifying substantial manipulation of profitability leading to a satisfactory settlement.

Acted as a single expert for W valuing a fast growing outdoor clothing and leisure products retailer with a turnover approaching £100m together with numerous property companies and joint venture property development companies. Gross assets £29m.

Acted as single expert for H valuing a profitable specialist steel stockholder with a turnover of between £25m and £30m. My valuation report was issued as part of the initial voluntary Form E and settlement was achieved around this initial valuation level. Total net assets £19m.

Acted as a single joint expert to value a highly profitable Halal chicken processing company partly owned by H.

Acted as a single expert for W in respect of the valuation of two retirement villages owned by businesses in a complex structure ultimately owned by an offshore trust. Advice included taxation restructures in order to extract funds.

Acted as a single joint expert involving a dispute over the valuation of stocks and the impact on the overall value of the underlying locksmith business.

Acted as a single joint expert to value a retail pharmacy business.

Acted as a single joint expert to value a retail pharmacy business owned by the partners of an adjacent doctors' practice and located in a reserved location.