

# Assisting the family lawyer

*The Price Bailey forensic team are able to assist in the financial aspects of shareholder dispute, divorce and separation*

# Valuations in Divorce

**Simon Blake** leads a team that regularly advises on the valuation of businesses for couples going through the divorce process.

We can help in some of the following ways

*CGT calculations to assist the parties or a formal SJE report prepared on the tax consequences of the transfer of shares, property and other assets*

*Calculation of future **maintainable income** from the family business and liquidity*







*Single joint expert (SJE) or expert court reports prepared with fees starting at £6,500 plus VAT for a single company valuation*

*As an alternative where appropriate, advisory reports or jointly instructed **advisory valuation** reports are available*

*Advise on the most **tax efficient** way to divide up the family assets*



# Case Studies

 <p><b>Date:</b> October 2021 <b>Sector:</b> Property <b>Role:</b> Report to the Court on the valuation of &gt;100 buy to let residential property portfolio investment businesses including tax consequences of a disposal of shares</p>		<p><b>Date:</b> June 2020 <b>Sector:</b> Waste &amp; Renewables <b>Role:</b> Valuation of a recycling group including tax consequences of a disposal of inform a report for divorce proceedings</p>		<p><b>Date:</b> April 2022 <b>Sector:</b> Food &amp; Beverage <b>Role:</b> Preparation of a Court report for the valuation of a business operating niche beverage outlets across the UK</p>
	<p><b>Date:</b> January 2022 <b>Sector:</b> Horticulture <b>Role:</b> Valuation of a Lincolnshire flower growing business including its liquidity, sustainable remuneration produced and tax consequences of sale for divorce purposes</p>		<p><b>Date:</b> January 2022 <b>Sector:</b> Horticulture <b>Role:</b> Valuation for the Court of a Lincolnshire business owning agricultural farmland and investment properties</p>	

# Assisting in the financial aspects of the divorce process...

We are able to assist with drafting financial questions and enquiries arising from disclosure of the parties' Form 'E'

Give a 'without obligation' review of the accounts or financial data to see if any forensic or further work would be beneficial

Provide an independent critique of the businesses' own accountant's valuation to ascertain whether a joint expert report would be advisable

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# Price Bailey People



**Simon Blake**  
Strategic Corporate Finance  
Partner

Simon is a specialist adviser for owner managed business, advising on the lifecycle of a client's business from a corporate finance and M&A (mergers and acquisitions) perspective. This will include assessing, identifying and sourcing funding requirements, whether for organic growth, acquisition or re-financing; business valuation for both M&A activity, dispute resolution, tax purposes (share schemes, probate, restructuring); investigative services, including due diligence and forensic work.



**Stephen Reed**  
Strategic Corporate Finance  
Partner

Stephen has specialised in corporate finance since 1999 and holds the Institute's Advanced Diploma in Corporate Finance. Based in our Norwich office, but working across Price Bailey's entire region as part of an 19 strong team, he offers lead advisory services to owner managed businesses across the full spectrum of strategic and corporate finance services including business disposals, mergers and acquisitions, buy-outs, due diligence reporting, valuations, private equity fundraising, debt funding and refinancing assignments.



**Denise Cullum**  
Forensic  
Senior Manager

Denise is a senior manager in charge of the forensic accounting services offered by experts throughout the practice. Assignments, accepted on behalf of the claimant, defendant or in a joint capacity, include personal injury claims, commercial disputes, family matters, professional negligence and criminal cases. Fully conversant with the Civil Procedure rules and the duties of experts, Denise is a member of the Expert Witness Institute and an associate member of Resolution.



**Eleanor Lothian**  
Strategic Corporate Finance  
Manager

Eleanor specialises in company valuations and forensic accounting.

Eleanor has prepared company valuations for a variety of purposes including company sales and share issues, MBOs and EOTs, and probate and matrimonial proceedings. Eleanor's forensic accounting work involves assisting with the preparation of advisory and expert witness reports on matters such as company valuations, determination of losses, and breaches of contract.