





Dispute resolution

Assisting the courts or other tribunals by providing expert opinion in relation to accounting matters arising in disputes.

Business disputes

- Commercial contracts
- Warranty claims
- Shareholder disputes
- Valuation disputes
- Business interruption claims
- Adviser professional negligence

Transaction-related disputes

Quantifying adjustments to the purchase price of a business under the terms of the SPA:

- Completion accounts disputes
- Earn outs

Acting as the determining expert or for one party to the dispute.

Personal disputes

Matrimonial cases

- Business valuations
- Asset tracing
- Business liquidity assessment
- Extracting funds from the business
- Duxbury calculations
- Tax reports and advice on asset splitting

Personal injury and fatal accident claims

- Loss of earnings (self employed individuals)
- Loss of pension
- Tax implications on compensation

Advice at all stages in the process:

- Before proceedings issued – claim quantification and formulation
- Throughout dispute – advice on negotiation strategy, alternative dispute resolution
- Formal proceedings – preparing expert reports, attending meetings of experts, giving evidence in court

Fraud investigations

Following allegations or suspicions of fraud we are involved in:

- Analysing books and records
- Asset tracing and recovery
- Interviewing individuals involved
- Loss quantification
- Identifying lapses in internal controls and recommending improvements
- Liaising with the tax authorities

We have well established relationships with HMRC and can negotiate with them on behalf of individuals or businesses subject to tax investigations.



Sale and purchase agreement (SPA) advice

Value saved before a deal closes is easier (and cheaper) to secure than compensation after the event.

Pre-signing advice

We apply our experience of disputes to advise on the financial and commercial aspects of SPAs before signing.

Our SPA reviews focus on:

- Definitions
- Purchase price adjustment mechanism
- Completion accounts clauses
- Earn out agreements
- Financial warranties and indemnities

Post signing pre-completion

In order to secure the value negotiated in the SPA we help clients to:

- Obtain and retain key evidence
- Deal with uncertain and judgmental issues
- Address changes in management loyalty
- Determine the most effective completion accounts strategy

About us

Based in Godalming, Surrey, Roffe Swayne is one of the region's largest independent firms of Chartered Accountants. Established in 1935, the firm has over 80 team members who have extensive experience, which many have gained through their backgrounds with large multinational accounting practices. Our well established team provide the reassurance of stability and consistency in the delivery of our services to our clients.

Although fully independent, Roffe Swayne is a member of the UK 200 Group of Chartered Accountants. This means that in addition to all the benefits of working with an independent firm our clients have the added advantage of being able to access the strength, resources and specialist expertise of a larger group.

Roffe Swayne is committed to its ongoing philosophy of forging strong personal relationships with its clients and understanding and meeting all their needs.

Our service levels are high, we respond quickly and this has contributed to the success of our clients.

Locations served

Although geographically based in the South East, we undertake work throughout the UK and on a worldwide basis.

Forensic Services Team

Kate Hart

Director of Forensic Services

Having trained and qualified with Deloitte, Kate spent 11 years with their forensic group advising clients on all aspects of forensic work including expert witness and litigation support, expert determination and fraud investigations.

Kate joined Roffe Swayne in 2011 and heads up our forensic services team. She is also experienced in advising on the financial and commercial aspects of sale and purchase agreements before signing in order to mitigate potential disputes.



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Linda Warner

Tax Partner

Linda heads up the tax team at Roffe Swayne and is a highly experienced tax specialist. She works with owner-managed businesses and high net worth individuals to provide effective strategies to reduce and manage their tax. Linda has acted as an expert witness in relation to tax and valuation matters on divorce in a number of cases and is a Chartered Accountant and Chartered Tax Advisor.



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Matthew Katz

Corporate Finance Partner

Matthew qualified as a Chartered Accountant in 1999 with Grant Thornton and spent 6 years working with their corporate finance team in London. He joined Roffe Swayne in 2007 bringing with him experience across a variety of transactions and services, including acquisitions and disposals, MBOs and due diligence. This enables Matthew to provide clear and concise advice in relation drafting sale and purchase agreements or in relation to post signing disputes. He is also experienced in providing business valuations including in relation to disputes and matrimonial cases.



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