



# Commercial Disputes

Providing Accounting Clarity in Disputes



Commercial disputes arise all too frequently. The types of disputes vary extensively, as do the routes to resolution. Whatever path is followed, BTG Forensic takes a thorough and methodical approach that puts the interests of our clients at the heart of our work, whilst at the same time serving the courts.

## Our Services

BTG Forensic has extensive experience of success in the following types of commercial dispute:

- loss of profits
- breach of contract
- shareholder and partnership disputes
- business valuations
- business interruption and consequential loss
- lending disputes – such as fraudulent applications and false invoicing
- professional negligence – embracing financial issues and liability implications
- due diligence

Our experts are focused on the rapid resolution of commercial disputes, whether by mediation, expert determination or, ultimately, at court.

We understand that the effective management and control of costs associated with litigation is crucial, and that is why we constantly review our costs to ensure proportionality and value for money.

## Our Approach

We adopt a bespoke approach to managing each and every client and case that we are involved with. By constructing the appropriate case team based on the vast and varied expertise and experience of our people, we ensure that you have the best possible chance of achieving a positive dispute resolution.

Through identifying and discussing the key issues in the case, we make sure that all relevant angles are examined in detail so that we can then form an entirely independent and robust opinion based upon a fair assessment.

Finally, we present our findings by way of a clear and concise report that is capable of withstanding the most detailed scrutiny by the court.

## Case Examples

### *Breach of Warranty*

BTG Forensic personnel acted on a multi-million pound case in which the Partners of an airline group of companies sued for breach of contract. We gave evidence in court following extensive investigation and analysis of altered accounting treatments by the Partner following the Sale and Purchase Agreement.

### *Shareholder Dispute*

BTG personnel acted in a bitter dispute between two director shareholders. No shareholders' agreement had been drafted in 1992, and the terms of trading between the company and one director's own company were disputed. Upon voluntary liquidation, the other company put in a creditor's claim for £850k. We investigated the claim and also the previous nine years' invoicing to uncover fraudulent and excessive invoicing against the company. They launched a counter claim, and we presented evidence to the Vice Chancellor.

### *Breach of Contract*

A glass bottle manufacturer bought new equipment for some of its production lines. The equipment did not perform to contractual standards, and a consequential loss of profits was claimed. Acting for the claimant, we put losses at some £2m. The defendant contended for less than £500k, but settlement was reached at approximately £1.5m.

### *Auditor's Negligence*

An employee was able to extract monies from a charity's bank accounts over many years, without being discovered or reported upon by the auditors. Losses were over £400k, but negligence was denied. Acting for the charity, we reported why we considered the auditors to have been negligent, and that the losses remained undetected because of that. The defendant's expert contended that the stolen monies were outside the scope of the audit. We disputed that, and settlement was achieved at a considerable sum.

### *Earn-Out Dispute*

We acted for the vendor of a business in investigating the accounting policy changes by his old company after the sale. We were able to uncover several changes in accounting policy and over provisioning, which led to a substantial further payment.



Offices across the UK (including Channel Islands) and overseas. [www.btg-forensic.com](http://www.btg-forensic.com)

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