
Curriculum vitae of John Grogan

JGA, Chartered Accountants

1st Floor, Holborn Gate
330 High Holborn
London
WC1V 7QT

St James's Court
Brown Street
Manchester
M2 1DH

DX 14463 Manchester 2

Tel : 0870 803 3784

Fax : 0870 803 3794

Mobile: 07775 667759

Email : johnrogan@jgaccountants.co.uk

Website : <http://www.jgaccountants.co.uk>



Education

MA (Hons) Edinburgh

Professional associations

Fellow of Institute of Chartered Accountants in England and Wales

Associate of Chartered Institute of Taxation

Member of the Expert Witness Institute

Affiliate member of Resolution

Professional history and status

PKF (UK) LLP (formerly Pannell Kerr Forster)

1977 - 1986

Trainee through to senior manager

1986 – 2009

Partner

JGA, Chartered Accountants

2009 – present

Founding principal

Areas of specialisation

- Business valuations and other financial analysis in matrimonial cases
- Accountants' professional negligence cases
- Partnership and shareholder disputes, including valuations of company shares and partnership goodwill
- Resolution of quantum issues in commercial litigation
- Personal injury, fatal accident and clinical negligence actions
- Investigation of fraud and other financial irregularities

Recent case examples

Matrimonial cases

- Numerous ancillary relief cases involving business valuations and analyses of business liquidity, both jointly instructed and otherwise, covering a broad range of industries and business types.

- Jointly instructed to value a company engaged in the construction industry owned by the husband and to comment on liquidity and income potential. After the issue of the report and the provision of responses to questions raised on behalf of the husband, the husband sought and received permission from the Court to rely on a new report prepared by another accountant putting forward significantly different views. John was then re-instructed as the wife's expert. Both experts gave evidence at the final hearing at the Principal Registry, at which the judge accepted John's valuation of the company, preferring his evidence to that of his opponent on every point of difference. The husband was ordered to pay half of this firm's costs for John's attendance at the final hearing.
- Acting as accountancy adviser to the wife in an ancillary relief case where the veracity of the husband's disclosure of his business interests was in doubt. Carried out desktop enquiries in a number of offshore jurisdictions and assisted in drafting questions and evaluating responses.
- Instructed on behalf of a wife to report on the husband's very substantial earnings as a senior employee of a City merchant bank and explain the tax treatment thereof in the context of a complex remuneration structure involving the deferral of tax by the use of offshore employee benefit trusts. Subsequently jointly instructed by both parties to provide a further report on the basis on which the agreed division of assets in the case could be achieved taking into account all the tax consequences of the transfers of assets and the crystallisation of the husband's deferred tax liabilities. Second report commended for its clarity and helpfulness by the judge granting the consent order in the High Court.
- Jointly instructed to provide an expert's report on the tax implications of a proposed settlement in an ancillary relief case involving the use of cash deposits held in offshore accounts by parties resident but not domiciled in the UK, requiring detailed examination of and commentary on the remittance basis of taxation.
- Jointly instructed to provide an expert's report on the CGT implications of the liquidation of a mixed portfolio of investment properties.

Professional negligence cases

- Acting as the claimant's adviser in a case involving allegations of negligence against (separate) firms of accountants and auditors arising from failure to identify accounting mis-statements resulting from a fraud perpetrated by an in-house book-keeper. Instrumental in clarifying the distinction between the nature of the duty owed by accountants and that owed by auditors.
- Written evidence for the defendant chartered accountant in a case involving allegations of negligence in the preparation of accounts and in the provision of tax and general business advice.
- Written evidence for the claimants in a case involving allegations of negligent preparation and audit of financial accounts by the defendant chartered accountants.
- Acting as the defendant's expert dealing with liability and quantum issues arising from a chartered accountant's non-compliant preparation of accounts for a leasing company. Gave oral evidence at the High Court in London.
- Advising on liability and quantum issues in professional negligence action against accountants arising from their conduct of an Inland Revenue investigation into their client's affairs (on behalf of the claimant).

- Acting as the defendants' expert accountant in a case involving a very substantial claim against a two partner firm of solicitors arising from their allegedly negligent conduct of a criminal defence matter in which their client had been convicted and imprisoned for a short period, before appointing new solicitors and being acquitted at a retrial. Gave oral evidence at the High Court in London.
- Acting as the defendants' expert in a solicitors' negligence action involving a loss of chance to pursue a negligence action against a firm of chartered accountants. Instructed to report on liability and quantum issues in the original action and gave oral evidence at the High Court in London.

Personal injury cases

- A report for the claimant dealing with the loss of income arising from a motor cycle accident suffered by the sole proprietor of a limited company engaged in the building trade.
- Instructed as the accountancy expert for the defendant insurers in a case involving the loss of earnings suffered by a Dutch claimant, injured in a road traffic accident while on holiday in the UK, whose income was derived from two property businesses in Holland. Involved detailed enquiries into the basis of taxation of personal injury damages under Dutch law.
- A report on the claim for care costs and loss of earnings suffered by the victim of a road traffic accident that caused permanent brain damage (on behalf of the defendant insurers).
- Assessing the loss of earnings of a self employed garage mechanic in a personal injury case (as a single joint expert).
- Jointly instructed by the claimant and the defendant insurers to report on a loss of dependency claim in a fatal accident action arising from the death of a mesothelioma victim.

Commercial disputes

- Acting as the defendant's expert in a breach of contract dispute between a professional football club and its kit supplier.
- Acting as the claimant's expert in a matter involving the loss of profits suffered by a dairy farming business arising from breach of contract by a major clearing bank.
- Acting as the accountancy expert appointed by the administrators of an insolvent company to provide evidence as to the proper method of accounting for transactions debited to a director's apparently overdrawn loan account. Gave oral evidence at the High Court in London. Cross-examined by the director acting in person.
- Acting as the defendants' expert in a case involving alleged loss of profits arising from the provision of faulty electrical components.

Criminal defence cases

- Numerous cases involving investigation and analysis, on behalf of defendants, of Section 16 Statements prepared by the prosecution in confiscation cases brought under the Proceeds of Crime Act 2002.
- Instructed as one defendant's expert accountant in an SFO prosecution of a number of defendants involved with a string of companies involved in mobile phone distribution, which the SFO said had been run with fraudulent intent.

- Expert accountancy evidence for the defendant finance director of a company engaged in the travel trade accused of having manipulated the company's accounts, with the connivance of the auditors, in order to deceive an industry regulator as to the true financial position of the company. Showed that the financial evidence relied on by the prosecution suffered from a number of fundamental misconceptions as to what was or was not normal accounting practice, and as to the financial effect of the accounting practices that were criticised.
- Detailed investigation for the defence into the financial transactions of a married couple accused of having been involved in, and having benefited from, conspiracies to hijack high value loads from heavy goods vehicles driven by the husband.
- Investigation on behalf of one defendant of financial transactions between a group of defendants accused of having been involved in a scheme to retail counterfeit designer goods over the internet.

Other relevant information

- John has a particular reputation as an expert and adviser in matrimonial cases. He is regularly recommended by counsel and the judiciary. He is an affiliate member of Resolution and a regular speaker on matrimonial finance topics at Family Law conferences and to private audiences of family lawyers.
- John is fully engaged in the collaborative approach to resolving matrimonial cases. In November 2008 he became one of the first few forensic accountants in the country to complete Resolution's formal collaborative training for joint experts. He is an active member of the Manchester and Central London PODs. He welcomes opportunities to assist in collaborative cases and fully supports this method of resolving cases effectively and efficiently when it is appropriate.
- John is also particularly well qualified to assist in accountants' negligence cases. He has over 20 years experience at partner level as a general practitioner in a national firm taking responsibility for the delivery of accounting, auditing and tax services to clients. During that period he became head of audit in the Manchester office and remained in that position for eight years. He was invited to serve on the committee of partners in the PKF national firm whose responsibility was the quality control of the firm's audit work by a programme of office visits and file reviews, and remained on that committee for six years. He is therefore ideally placed to advise or provide expert opinion on liability issues in cases where allegations of negligence in the preparation or audit of accounts, or in the provision of general tax advice, are laid against accountants.
- While at PKF John founded that firm's forensic accounting practice in Manchester and when he left PKF he was the joint head of the forensic accounting team covering the North West and North Wales, based in Manchester and Liverpool. He also played a key role in the development of PKF's matrimonial finance practice in London and the South East.
- John is a dedicated forensic accounting specialist while continuing to act as client engagement partner for a small and select portfolio of general practice clients including limited companies and partnerships operating in a range of industries.
- John has attended trials and given evidence in Court at various levels, including the High Court in London, Manchester, Liverpool and the Isle of Man, on many occasions.