

David Bell

Professional qualifications

2004 Member of the Institute of Chartered Accountants of Scotland (CA - ICAS)

Education

2001 BA (Hons) Accountancy – Glasgow Caledonian University

Professional experience

Trained and qualified as a Chartered Accountant with Baker Tilly, Glasgow. My training was principally in audit (corporate groups, pension schemes, FSA registered clients) but time was spent seconded to Corporate Finance and the Tax department.

On qualifying I worked overseas with PKF in Sydney, Australia for 18 months being involved in Corporate Advisory (due diligence, raising finance and expert reports) and audit work for both International and ASX listed clients and owner managed businesses. Specialised work included internal control and systems review assignments together with fraud investigations for clients. Accounting and tax compliance work was also carried out.

On returning to the UK I joined Haines Watts in Glasgow and worked within the business services department along with corporate advisory for a short spell before specialising in forensic accounting and setting up the HW Forensic Accountants function for Scotland.

Currently a Director with HW Forensic Accountants where I am involved in a wide range of forensic accounting matters, civil, commercial and criminal investigations and expert witness work including giving evidence in Court.

Expert witness experience

I have acted regularly for pursuers (claimants) and the defence in a wide variety of civil, commercial and criminal cases together with acting as a Single Joint Expert. I have appeared in Court in a variety of circumstances and have contributed to the successful resolution of disputes and claims by negotiation.

Recent civil and commercial work includes:

- Reporting on loss of earnings in personal injury cases both for the pursuer and the defender;
- Business valuations as part of director disputes, matrimonial proceedings and business disposals;
- Assessment of loss of profits in commercial litigation;
- Investigations into the financial activity and trading transactions of a spouse as part of matrimonial proceedings;
- Insolvency led investigations into failed companies including directors' transactions pre-liquidation

Recent criminal cases include:

- Corporate fraud and embezzlement investigations;
- Numerous Proceeds of Crime reports;
- Reporting on an international VAT Carousel (MTIC) fraud with a value of £110m;
- Benefit fraud and occupational fraud reports;
- Reporting on money laundering and tax evasion

Areas of expertise

- Share/business valuations
- Partnership disputes and valuations
- Personal injury loss of earnings
- Commercial litigation and quantification of loss
- Reporting on SPA disputes and losses
- Proceeds of Crime and criminal asset confiscation orders
- Fraud and money laundering investigations
- VAT carousel (MTIC) fraud
- Intellectual property valuations
- Benefit fraud
- Expert determination