

# **N Christopher Makin FCA FCMI FAE QDR MCI Arb**

## **Curriculum Vitae**

Mirfield

West Yorkshire

www.chrismakin.co.uk

www.tfac.co.uk

chris@chrismakin.co.uk

Tel 01924 495888

Fax 01924 494421

Mob 07887 660072

DX 29648 Mirfield

3 Gray's Inn Square

Gray's Inn

London

WC1R 5AH

DX 283 London Chancery Lane

Tel 020 7430 0333

Fax 020 7430 0666

## **Summary of Qualifications**

Fellow of the Institute of Chartered Accountants in England and Wales. Admitted 1968, fellow 1979

Fellow of the Academy of Experts, Practising. Admitted 1990, fellow 1994

Qualified commercial mediator (Member of Faculty, Academy of Experts) 1998

Fellow of the Chartered Institute of Management 1984

Member of the Chartered Institute of Arbitrators 2006

\*One of the first 23 to become Accredited Expert Witness & Forensic Accountant, ICAEW, Dec 2009

\*One of the first 5 to become Accredited Expert Determiner, The Academy of Experts, Dec 2009

## **Professional Experience**

Partner or Principal in the international firm of Mazars Neville Russell or predecessor firms continuously from April 1971 to October 1998

Partner in the national firm of Bentley Jennison 1998 to 2003, latterly National Head of Litigation

Consultant to Bentley Jennison, litigation support & mediation, October 2003 to March 2006

## **General Practice Experience**

Accountancy, audit, taxation and general business advice, wide variety of clients

Support member, or confidential counsellor, for chartered accountants with ethical problems

Spokesman on forensic accounting for the West Yorkshire Society of Chartered Accountants

## **Mediation Experience**

Acted as mediator in partnership, director, share valuation, company sale & purchase, Section 994, construction, rights of way & boundaries, defamation, intellectual property, professional negligence, business interruption, housing disrepair, employment & many kinds of contract disputes

Frequent lecturer on mediation matters; trained in time limited and advanced mediation techniques

Participated in mock mediations to demonstrate power of mediation to judges, barristers & solicitors

## **Litigation Support Experience**

Involvement in both civil and criminal matters for 20 years, covering the following areas:

- |   |  |   |
|---|--|---|
| ■ Loss of profit and consequential loss | ■ Partnership disputes                       | ■ Personal injury & fatal accident                  |
| ■ Business & share valuations           | ■ Professional negligence                    | ■ Drug trafficking etc asset tracing & confiscation |
| ■ Matrimonial valuations                | ■ Criminal & commercial fraud investigations |   |

Attendance at court & meetings of experts. Many appointments as SJE. Given expert evidence about 70 times

Expert determinations appointed by the Court, by the parties, & by President of the Institute of Chartered Accountants in England & Wales

Past contributor to Kemp & Kemp "*The Quantum of Damages*", and author of a chapter in that work on quantification of loss of profits for the self-employed and family businesses

Frequent lecturer to professionals and writer for professional journals

Committee member, Forensic Special Interest Group, Institute of Chartered Accountants

Member, Investigations Committee, Academy of Experts

"Lifetime Achiever" finalist 2006, West Yorkshire Society of Chartered Accountants

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### Career to Date

After an undistinguished academic career at King James's Grammar School, Almondbury, Huddersfield, I served articles with a small firm in Huddersfield and qualified as a chartered accountant in 1968.

I then moved to Leeds, becoming manager and then junior partner at a small firm, Charles F Beer & Co. Both partners left to take up positions in industry, and gave the firm to me.

Then the fun started!

The practice was on its knees. There was a city centre office, annuities to pay to two long-retired partners, 2½ staff to pay, and all out of annual fee income of £14,500! From 1973 to 1987 I grew the practice, and by 1987 I employed 18 including 3 qualified managers, and had increased the fee income to £234,000 (about half a million in today's money). During that time I acted for up to 500 clients per annum, ranging from tax return clients up to about 100 fast-growing family companies and two PLCs.

In 1987 I merged the firm with a West Yorkshire practice, Revell Ward, and became managing partner of the Leeds office, which grew to 4 partners and 25 staff. I had started doing bits of litigation work by then, including giving evidence at the Royal Courts of Justice, and in 1988 I was instructed by Walker Morris to assist in the defence on criminal charges of the chairman of Barlow Clowes, a huge job where I had to respond to vanloads of evidence served by the Serious Fraud Office. I led a team of 6 investigators for 8 months, and my report ran to 43 ringbinders. The report was agreed by the prosecution, and my client achieved Not Guilty verdicts on all charges.

During this period of frantic activity I had to pass my general practice work to other partners, and we decided that I should develop my practice as a forensic accountant and expert witness, one of the first in the area. Again I built a team, this time of 7 forensic accountants, and I have spent all my professional life since then in litigation and dispute resolution.

In 1997 Revell Ward merged into the national firm of Neville Russell, which became the international firm of Mazars Neville Russell, latterly Mazars. I and my team grew unhappy in the enlarged firm (by 1998 I had 250 partners, most of them French!) so we left to found the Leeds office of Bentley Jennison.

We started with my team of 7, and me as managing partner. We grew that office to 84 by the time I stood down as managing partner to become national head of litigation support.

I retired at age 60 as a partner in Bentley Jennison in 2003, but continued as a full-time consultant in litigation, finally leaving in March 2006 but continuing to complete my caseload. At the same time I started my own practice, in litigation, mediation and various consultancy assignments, working from home and from Gray's Inn Square in London.

I spent far too much time with lawyers and in courtrooms; there had to be a better way of resolving disputes. In 1998 I qualified as a mediator, and now have a regular flow of mediation work, where I derive enormous satisfaction from helping people to resolve their disputes without the worry and expense of going to court. My mediation settlement rate to date is about 80%. Expert determination too is an important part of my practice.

In my career I have not only learned how to build my own business (4 practices built from scratch or substantially increased) but I have learned a very great deal about business, about company law, and about people in business and the dynamics of partnerships and family companies.

### Personal Details

I am known as Chris Makin.

I have been married for 40 years to Gillian, a music teacher, and we have one daughter, Mrs Rebecca Woodward BSc (Hons), ARCS, ACA, ACT, a statistician and risk analyst at the Halifax Bank.

I have been principal double-bass with Leeds Symphony Orchestra and West Riding Opera for 40 years, and I am an active member of Huddersfield Lions Club.