Chris Makin
Chartered Accountant

Accredited Forensic Accountant
Accredited Expert Witness
Accredited Expert Determiner
Accredited Mediator

ICAEW ACCREDITED FORENSIC ACCOUNTANT
THE ACADEMY OF EXPERTS
CIArb evolving to resolve

Meet Chris Makin, a new boy at Charter Group

A presentation in October 2026 by

Chris Makin FCA FCMI FAE QDR MCIArb

https://chrismakin.co.uk/about/

Why are we here?

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- To introduce myself
- To explain that, although I am a chartered accountant, you wouldn't know it from the work I do
- To explain the three services I offer: forensic accountant/expert witness; mediation; expert determination
- To explain how my services may be of value to your clients, without impinging on your client relationships
- To offer you free advice on anything to do with money and the law
- To brighten your conference (only joking, though we accountants are not noted for humour)

Your speaker

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- Brought up in Huddersfield, son of a hardware merchant (Last of the Summer Wine)
- Went to an excellent grammar school, founded in 1608, but idle (women and music)
- Took articles, learned how to work hard, sailed through my exams
- Chartered accountant since 1969
- Sole practitioner then partner in national & international firms, 1971 to 2003. Built 4 practices.
- Thought I might retire and go part-time, but solicitors wouldn't let me ("Can you just look at this, Chris?")
- Freelance practitioner since 2003: forensic accountancy, expert witness, mediation and expert determination. Never been busier!
- Two careers: general practice up to 1989 – accounts, audits, tax returns, boring stuff!
- Then forensic accountancy since 1989, a mediator since 1998, accredited ED since 2009 (though done EDs since 1995)
- Done 126 mediations to date, with 80% settlement rate, on a vast range of subjects

Just for fun…



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…or for thrills



Back to work

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Three service lines:

1. Expert determination
2. Mediation
3. Forensic accountant/expert witness

There is a vast amount about all of these on my website https://chrismakin.co.uk/about/ as well as war stories, blogs, and much besides.

Let's look at them in more detail.

Expert determination (ED)

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A form of arbitration, but under contract, not Arbitration Act

Company sale: SPA; DRC:

"*Where completion accounts cannot be agreed, the parties shall jointly choose a chartered accountant of at least five years standing, to act as expert not as arbitrator, and to resolve any difference of opinion between the parties*."

You can choose an expert (me, me, me…) from the ICAEW list on their website, but do NOT ask the President to make an appointment. When I was on the ICAEW forensic committee there was a handling charge of about £450. Now it's £10,000 + VAT – outrageous! The President is telling you to go away and find your own expert.

The expert should use the Rules published by The Academy of Experts, where I am a fellow, and adopted by ICAEW, and I am also chief examiner at The Academy on expert determination.

Expert determination (ED)

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ED is versatile. Cases I have handled:

- Retirement package for a solicitor senior partner retiring
- Rent to farmer for wind turbine
- Royalties expected from Spotify-type site where catalogue owner granted "exclusive" distribution rights to two companies (I awarded £25million to winner, since you ask!)
- Dilapidations claim at end of lease for a department store

ED is excellent for a dispute where the parties want a binding decision but not an 18-month wait for a High Court hearing – and it is very much cheaper than spending £100,000 or more on lawyers – I've been there!

Of course, if there is a reasonable chance of agreement, mediation is best.

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Mediation (civil & commercial)

The two (or more) parties get together with the mediator (me!) and explore the dispute, and the mediator gradually draws them together so they can reach "**an agreement they can live with**."

So no winners, no losers, but an accommodation so they can get on with their lives.

My website has a virtual textbook on mediation: how to arrange, who to choose, how to prepare, what happens on the day, FAQs and much more.

Judges can now force parties to go to mediation before they are allowed a trial: *Churchill –v- Merthyr Tydfil Borough Council* [2023] EWCA Civ 1416.

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Mediation (civil & commercial)

I mediated with Sir Alan Ward when he retired from Court of Appeal, at a double-headed mediation at ICAEW Milton Keynes. It was his first, so I led him – amazing! And he was excellent. It settled.

Alan was famous when on the bench for two things: humour, and pleading with the parties to go for mediation.

For his humour, see this on my blog page: https://chrismakin.co.uk/the-bon-mots-of-sir-alan/

More from Sir Alan Ward – just for fun!

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Fathers4Justice

Darth Vader

Warring bankers

"This case involves a number of – and here I must not fall into Dr Spooner's error – warring bankers."

Mediation – some of my cases

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- Defamation – the playwright, the hairdresser
- Partnership fraud (Edinburgh – Perth)
- About 12 on accountancy and legal fees (Newcastle – parties went home)
- About 15 on sale of companies
- About 20 on partnership dissolution (spreadsheet)
- Post-marital deed “negligence” (£500,000 = £30,000)
- Tax negligence on film financing scheme
- £25million company sale/purchase dispute (and many similar)
- Ownership of house (Gujerati)
- Propounded codicil (2nd wife –v- 4th wife!) – legal costs of £200,000 saved, reduced to my fee £3,000

Mediation – more examples

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- ToLATA and Inheritance Act – about 8 (anyone licensed for probate?)
- Many retirements, including of solicitors
- Unfair prejudice (S994, CA 2006) - several
- Marine (Bridlington fishing boat, sailing dinghy, collision and sinking in Gt Yarmouth harbour)
- etc, etc, etc…

Forensic accounting

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- About 80% of my working life
- See Civil Procedure Rules part 35.3:

(1) It is the duty of the expert to help the court on the matters within their expertise.

(2) This duty overrides any obligation to the person from whom experts have received instructions or by whom they may be paid.

- Over 35 years I have written many hundreds of expert reports, and I have given expert evidence over 100 times, at Royal Courts of Justice, High Courts & Crown Courts, Court of Session, public enquiries, professional disciplinary hearings etc.
- Types of work: crime inc fraud, family inc valuations, commercial inc personal injury, clinical negligence and fatal accidents

Examples of forensic cases (about 1,750 to date)

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Fraud & drugs:

Barlow Clowes £150million

Strangeways £100million of white powder (Shock! Horror!)

THE ROTHERHAM MOULDY CHICKEN CASE *(Yeh!!)*

Divorce:

Clean breaks – value the business

SJE

£1,000,000 to £zero

Wood & Rost [2007] EWHC 1511 Fam, where the first paragraph of the judgment reads:

"If Charles Dickens were alive today, the twists and turns of this litigation, conducted at vast expense, would provide him with ample copy for a 21st century sequel to Bleak House".

Examples of forensic cases (about 1,750 to date)

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Unfair prejudice

Insolvency

Professional negligence

Personal injury, especially self-employed (see my chapter in Kemp & Kemp *The Quantum of Damages*, the leading textbook on personal injury)

- Fatal accident & loss of dependency (the Selby rail crash)
- Mesothelioma

Business interruption (many insults to a business)

So what can I do for you?

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I don't really do accountancy, so we are not in competition

Do you have clients getting divorced?

Or had an accident taking them off work?

Any disputes over purchase/sale of a business? (ED)

Any partnership disputes, yourselves or clients?

I give lots of free advice.

Support Member:

- Free
- Confidential
- Absolved from duty to report misconduct
- ICAEW insure me for negligence (yes, really)

So let's chat!

Any questions?

...and if you have been, thanks for listening!

