

Norman Cowan, FCA FABRP MCIArb MEWI

As a newly qualified Chartered Accountant, Norman joined Coopers & Lybrand, later working in commerce and the US. Upon returning to the UK, he joined a leading City insolvency firm and in 1979 went on to form his own practice, Norman Cowan & Associates, taking Insolvency appointments shortly afterwards.

In December 2000 he merged his practice with Wilder Coe Ltd and now heads up its Business Recovery and Forensic Accountancy Department.

Qualifications

- FCA (Fellow of the Institute of Chartered Accountants of England and Wales)
- Licensed Insolvency Practitioner, Authorised by ICAEW
- · Fellow of the Association of Business Recovery Professionals
- Member of the Turnaround Management Association
- Member of the Expert Witness Institute
- Member of the Chartered Institute of Arbitrators
- Cardiff University Expert Witness Accreditation
- Professional Negligence Lawyers Association
- Member of the Network of Independent Forensic Accountants (NIFA)
- Member of INSOL Europe
- Member of the American Bankruptcy Institute (ABI)

Insolvency Experience



London Office

233-237 Old Marylebone Road, London. NW1 5QT.

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- **T:** 020 7724 2345
- M: 0778 593 1944

Professional Expertise

- Business Recovery
- Forensic Accounting
- Insolvency

Norman has extensive expertise in insolvency and has a reputation for giving clear and constructive advice. He has invaluable business acumen; an analytical investigative ability and considerable depth of insolvency knowledge and commercial law, covering a wide range of industries and professions.

Norman has been appointed liquidator by aggrieved creditors with the purpose of carrying out investigations into the conduct of directors who are suspected of wrongful trading or misfeasance.

Norman has written numerous articles and lectured to professionals and is currently Joint Chairman of the Integra International Insolvency Unit. He has presented numerous lectures on international insolvency at its conferences held in European cities.

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Court Appointed Receiver

Norman has received appointments by the Court as a Receiver, to determine internal disputes in respect of Companies and Partnerships, as well as by the Nationwide Building Society, to act as a Law of Property Act Receiver.

Expert Witness Experience

Norman has experience in a broad range of forensic accounting issues and receives instructions to act as an Independent Forensic Accountant either to prepare confidential reports to instructing parties or to act as a Single or Joint Expert Witness. During the course of this work he has given oral evidence in the High Court, Land and Tax Tribunals and the Crown Court. He has a clear understanding of his obligations under the Civil Procedure Rules, so that his reports are comprehensive and unbiased.

Expert Witness Instructions

Instructions have been received not only from solicitors but from the HMRC; a Greater London Borough and the Department for Business Innovation & Skills which include the following:

Commercial Proceedings

- Business Valuations
- Commercial Disputes
- Loss of profits
- Claims for Business Interruption
- Fraud

Criminal Proceedings

- Fraud
- Misfeasance
- Confiscation Orders
- Bankruptcy Offences
- Benefit Fraud
- MOT Fraud
- Money Laundering
- Tax Evasion
- Ponzi Scheme
- Police Corruption

Acting as a Shadow Expert

Insolvency

- Directors' Insolvency Offences
- Negligence of Insolvency Practitioners
- Investigations
- Fraudulent Trading

Ancillary Relief

- Business Valuation
- Income Assessments

Personal Accident

- Fatal Accident Claim
- Loss of Earnings

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