



**Bruce R. Horsley CPA, CA, CFI, CFE, CEPA, CBV, CFF**

A 1980 CA and 1987 CBV, Bruce first started consulting in Corporate Finance for an international accounting firm in 1979 and has been working full-time in the Business Valuations and Corporate Finance area since 1983.

Bruce has three degrees in Forensic Accounting which are often useful when performing family law files.

Bruce has been responsible for managing corporate finance and business valuation practices at the partner level since 1989. As a consultant, Bruce has provided services including business valuations and forensic accounting in support of litigation matters related to shareholder disputes and family law, estate matters and succession planning. Bruce has been involved in numerous successful business sales and purchase transactions and this real world actual experience is used when preparing business valuation reports.

**Horsley & Associates Inc.**

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## SPECIALIZED FINANCIAL ADVISORY SERVICES

Objective, Independent  
Services for the Legal and  
Accounting Professions,  
Corporate Sector,  
Entrepreneurial Companies and  
Regulatory Organizations

## FAMILY LAW SERVICES



As an accredited financial expert, Bruce R. Horsley has 31 years experience as a CBV specialist handling more than 2,600 files in numerous industries and service businesses throughout Ontario, heads the firm. I have a lot of similar business/circumstances experience to know when to look for additional relevant information and to help keep our costs low.

We use our forensic accounting training and experience to dig deep into the facts and market research to often uncover purposely hidden information.

We assisted in marketing business for sale and assisted clients in purchasing businesses and we bring this real world actual experience to bear when preparing theoretical business valuation reports

**Our experts have the experience and professional designations in the areas of:**

- Business Valuations (CBV)
- Forensic and Investigative Accounting (CFF, CFI, CFE)
- Accounting (CPA, CA)
- Certified Exit Planning Advisor (CEPA)

**Horsley & Associates can effectively support a Family Law matter by:**

- Providing accurate, concise and focused reports which clearly explain our analysis and conclusions
- Providing cost effective preliminary analysis for planning purposes to assess the cost benefit of completing detailed analysis and reports
- Bringing extensive experience and expertise in business valuations, forensic accounting and litigation consulting to every engagement
- Understanding, considering and addressing the lawyer's and client's needs while maintaining objectivity and independence.
- We have provided expert witness testimony for court mediation and arbitration for a wide range of files. We have been involved with collaborative files

Horsley & Associates has successfully completed numerous joint retainer assignments in which allegations, both founded and unfounded, regarding improper accounting and related income tax avoidance filings and the resulting effect on business value and income for support, have been addressed through impartial research and analysis and providing credible feedback in order to facilitate settlement.

We provide a no cost or obligation introductory meeting. We will perform a limited review of documents before our introductory meeting to best understand the case, the client circumstances, and provide our recommended course of action

## **SPECIALIZED SERVICES FOR FAMILY LAW MATTERS**

### **CALCULATION OF INCOME FOR SUPPORT PURPOSES**

- Assistance in calculating income available for support purposes
- Analysis and preparation of future achievable income reports
- Forensic Accounting to locate unreported income or unreasonable expenses

### **BUSINESS VALUATIONS**

- Preparing Comprehensive, Estimate or Calculation of Value reports
- Preparing Valuation Critiques
- Forensic Accounting to identify irregular accounting effecting business value

### **NET FAMILY PROPERTY INFORMATION DOCUMENTS**

- Assistance in calculating asset and liability values
- Preparation of financial information disclosure documents
- Calculating current year's income tax liability analysis
- Forensic Analysis to locate missing assets

### **PRESENT VALUE OF COSTS OF DISPOSITION**

- Calculating income tax and other disposition costs of assets such as shares in business, RRSP's, RRIF's, income tax shelters, cottages, investments and stocks

### **LITIGATION CONSULTING**

- Assistance in preparing litigation strategy
- Preparing for discovery and cross examination
- Assistance in settlement process, attending mediation and arbitration hearings
- Preparing Valuation Critiques

## **KEY ADVANTAGES OF RETAINING HORSLEY & ASSOCIATES**

- Clients are assured of senior experience level involvement in their file
- Firm has significant transaction and report writing experience
- Significant expert witness experience in various courts and in settlement conferences
- Firm hourly billing rates are less than Toronto rates of similar size firms
- 31 years experience with a history of court acceptance of reports
- Proven track record for numerous successful business transactions
- Degree of involvement varies according to client needs and preferences
- Firm utilizes its forensic accounting expertise and actual transaction experience to uncover hidden facts/issues