

## Business Valuations and Forensic Accounting Trevor Monaghan CA B.Comm B.Econ

### Summary

Trevor Monaghan is an accredited Business Valuation Specialist under Chartered Accountants Australia and New Zealand (CA ANZ) with extensive experience in providing both technical and practical advice to business owners and the courts across all industries and locations. Trevor specialises in business valuations, forensic financial analysis, taxation advice and strategic planning. He is often called upon to prepare expert reports for matters requiring expertise in business valuations, financial analysis and taxation. He has written more than 1000 independent business valuation and forensic reports for various jurisdictions and has been cross-examined in various court jurisdictions.



His expert work has been predominantly for family law purposes due to the high demand but he has also regularly prepared reports for commercial litigation and many other purposes. In addition to expert work requiring affidavits or court attendance, Trevor also prepares numerous independent reports and forensic work for mediation of disputes, taxation, mergers and acquisitions.

Trevor also provides technical and practical seminars to solicitors in relation to business valuations and forensic accounting topics. He has provided technical and practical training to hundreds of legal firms and barristers around Australia. Trevor is the managing director and owner of Climax Valuations and Forensics, a Chartered Accounting firm providing services in the fields of business valuation, forensic accounting, litigation support and strategic business advice.

Trevor is also the founder and head software engineer of Valuation Ultimate, the leading business valuation software used by more than 500 business valuation firms worldwide to prepare their expert business valuation reports. The software includes a secure client portal.

### Formal Qualifications

- Accredited Business Valuation Specialist (CA ANZ);
- Member and public practice certificate holder of CA ANZ #266168;
- Registered Tax Agent (Australia) #51503008;
- Diploma of Financial Planning (Kaplan Professional);
- Certificate IV in Property Services (Business Broking);
- Post-Graduate Diploma (Chartered Accountants Australia & New Zealand);
- Bachelor of Commerce (University of Newcastle);
- Bachelor of Economics (University of Newcastle).

### Professional Roles

- (2010 - Current) Managing Director (owner), Climax Valuations and Forensics Pty Ltd (formerly Climax Business Strategies);
- (2007 - 2011) Managing Director, 10X Newcastle Business Coaching;
- (2007 - 2010) Senior Manager, VBD Chartered Accountants;
- (2004 - 2006) Senior Manager, Davidson Accountants;
- (2003 - 2004) Accountant, Onesteel Limited;
- (2001 - 2003) Accountant, Maxim Consulting Corporate Advisors.

## Professional Skills

- Business valuation advice and independent reports;
- Expert witness reports;
- Quantification of damages;
- Business purchase and sale advice;
- Due diligence, forensic accounting and expert tax advice;
- Business structuring advice;
- Accounting and taxation advice;
- Business planning, modelling and budgeting;
- Strategic planning advice;
- Marketing, sales and technology advice.

## Business Valuation Types

- Family law (single expert and shadow expert) - All areas of Australia;
- Commercial litigation and mediation;
- Shareholder disputes and buy/sell agreements;
- Capital gains tax; stamp duty;
- Engaged by purchasers;
- Engaged by sellers;
- Start-up valuations for capital raising.

## A Sample of Recent Cases Requiring an Expert Report with Affidavit (Non-Exhaustive List)

- Business Valuation Single Expert (CAC1770/2011) Federal Circuit Court of Australia
- Business Valuation Single Expert (SYC4507/2011) Family Court of Australia
- Business Valuation Single Expert (PTW7061/2012) Family Court of Western Australia
- Business Valuation Expert (352794/2012) District Court of NSW
- Business Valuation Single Expert (SYC7701/2013) Federal Circuit Court of Australia
- Business Valuation Single Expert (PAC2539/2013) Federal Circuit Court of Australia
- Business Valuation Single Expert (BRC5264/2013) Family Court of Australia
- Financial Analysis and Taxation on Compulsory Acquisition (AQL058/14)
- Forensic Accounting, Tracing, Loan Reconstruction and Income Tax (NCC3258/2012)
- Business Valuation Single Expert (SYC8034/2014) Federal Circuit Court of Australia
- Business Valuation Expert (2012/352794) District Court of NSW
- Business Valuation Single Expert (NCC3171/2014) Family Court of Australia
- Business Valuation Single Expert (SYC2196/2014) Family Court of Australia
- Business Valuation Expert (MLC1618/2016) Federal Circuit Court of Australia
- Business Valuation Single Expert (SYC2712/2014) Federal Circuit Court of Australia
- Business Valuation Single Expert (BRC3229/2015) Federal Circuit Court of Australia
- Business Valuation Single Expert (MLC8858/2014) Federal Circuit Court of Australia
- Business Valuation Single Expert (SYC6245/2014) Federal Circuit Court of Australia
- Business Valuation Single Expert (BRC16/2015) Federal Circuit Court of Australia
- Business Valuation Single Expert (SYC5777/2015) Federal Circuit Court of Australia
- Business Valuation Single Expert (NCC3061/2015) Federal Circuit Court of Australia
- Business Valuation Expert (MLC1618/2016) Federal Circuit Court of Australia
- Business Valuation Single Expert (MLC9118/2017) Federal Circuit Court of Australia
- Business Valuation Single Expert (NCC3455/2018) Federal Circuit Court of Australia

- Business Valuation Single Expert (HBC464/2018) Federal Circuit Court of Australia
- Business Valuation Single Expert (MLC11130/2018) Federal Circuit Court of Australia
- Business Valuation Single Expert (SYC3123/2019) Family Court of Australia
- Business Valuation Expert (DGC2975/2019) Federal Circuit Court of Australia
- Business Valuation Single Expert (DGC481/2019) Federal Circuit Court of Australia
- Business Valuation Expert (NSD1277/2019) Federal Court of Australia
- Business Valuation Single Expert (NCC2853/2020) Federal Circuit and FCoA
- Business Valuation Single Expert (MLC3850/2021) Federal Circuit and FCoA
- Business Valuation Single Expert (MLC10704/2021) Federal Circuit and FCoA
- Business Valuation Single Expert (MLC3287/2021) Federal Circuit and FCoA
- Business Valuation Single Expert (PAC2906/2021) Federal Circuit and FCoA
- Business Valuation Single Expert (PAC3417/2021) Federal Circuit and FCoA
- Business Valuation Single Expert (NCC3731/2022) Federal Circuit and FCoA
- Business Valuation Single Expert (SYC1539/2022) Federal Circuit and FCoA
- Business Valuation Single Expert (SYC4350/2022) Federal Circuit and FCoA
- Business Valuation Single Expert (NCC1075/2022) Federal Circuit and FCoA
- Business Valuation Single Expert (BRC15009/2022) Federal Circuit and FCoA
- Business Valuation Single Expert (NCC1560/2023) Federal Circuit and FCoA
- Business Valuation Single Expert (NCC88/2024) Federal Circuit and FCoA
- Business Valuation Single Expert (CAC2316/2024) Federal Circuit and FCoA
- Business Valuation Single Expert (DGC3097/2024) Federal Circuit and FCoA
- Plus numerous other family law and commercial litigation matters (over 1000 in total)

## Legal Firms that Have Engaged Trevor Monaghan (Non-Exhaustive List)

12 <sup>th</sup> Floor Chambers	H.A. Miedzinski Lawyers	O'Hearn Lawyers
Andrew Warren & Associates	Hammond Nguyen Turnbull	Parker Family Law
Antunes Lawyers	Hannaway Lawyers	Patrick Lim & Associates
Armfield O'Brien Law	Hermann & Green	Peter Jones & Co Solicitors
Aubrey Brown Partners	HFM Legal	Phillip A Wilkins & Associates
Bancroft Lawyers	Hills Family Law Centre	Pigott Stinson
Barbayannis Lawyers	Hills Family Lawyers	Piper Craig Lawyers
Barry Nillsson Lawyers	Hills Legal Group	Porter Davis
Barton Family Lawyers	Jo-Anna F S Moy Solicitor	Powe & White Family Lawyers
Berry Family Law	Johnson Family Law	Pranav Law Practice
Blackwell Short Lawyers	Journey Family Lawyers	Priority Business Lawyers
Braye Cragg Solicitors	Juris Legal	Rachel Stubbs & Associates
Brazel Moore Lawyers	Just Dispute Resolution	Ren Zhou Lawyers
Bronwyn Hay Solicitor	Karen L Haga & Associates	Roberts Crosbie Mortensen
Broun Abrahams Burreket	Keith A Elliott Pty Ltd	Roberts Law
Burns Lawyers	Kennedy & Cooke Lawyers	Robert Tricca & Associates
Burridge & Legg Solicitors	LAC Lawyers Pty Limited	Ron Lawson Lawyer
Byrnes Lawyers	Lambton Law Solicitors	Rostron Carlyle Lawyers
Carr & Co Lawyers	Lander & Rogers	Santone Lawyers
Chamberlains Law Firm	Lawside Lawyers	Slater and Gordon
Collett Lawyers	Lees Lawyers	Smallwood Lawyers
Couper Geysen	Lewis Family Lawyers	Smithson Lawyers
CPH Legal	M.G. O'Callaghan & Associates	Springwood Lawyers
CPL Corporate & Property Law	Mark Halse Barrister & Solicitor	Steps Law
CPT Legal	Marriott Oliver Solicitors	Swaab Attorneys
Croker Edwards	Marsdens Law Group	Sydney Family Law Specialists
Cudmore Legal	Mason Lawyers	Sydney Wide Legal
Cullen Babington Macleod	Matthews Folbigg	Taussig Cherrie Fildes Lawyers
Deegan Law	MCW Lawyers	Taylor & Scott Lawyers
Delaney Roberts Family Lawyers	Melbourne Family Lawyers	Thexton Lawyers
Dignan & Hanrahan Solicitors	Merthyr Law	Thompson Wheelahan & Hampshire
Diligence Lawyers	Messenger Family Law	Tonkin Drysdale Partners
Doolan Callaghan Lawyers	Mian Phillips & Co. Lawyers	Turnbull Hill Lawyers
Dunstan Legal	Michael Vassili Solicitors	Turner Freeman Lawyers
East Coast Family Lawyers	Mills Oakley	Wainwright Ryan Eid Lawyers
Eales & Mackenzie	Monaco Lawyers	Waratah Chambers
Elizabeth Fleming & Associates	Moores	Watson St Claire Family Law
Emerson Family Law	Mooy Lawyers	Wilkinson Throsby & Edwards
Falcone & Adams Lawyers	Mumfords Lawyers	Williams Hunt & Bett
Felicio Law Firm	Muscat & Co Solicitors	Wiltshire Lawyers
First Choice Family Lawyers	My Family Lawyers Pty Ltd	Wisdom Lawyers
Flintoff Lawyers	Neville & Co Lawyers	Woodhams O'keeffe Lawyers
Foat Associates Lawyers	Neville & Hourn Legal	WMB Lawyers
Garland Waddington Solicitors	Newcastle Legal & Conveyancing	WMD Law
Geary, Porter & Donovan	Nexgen Legal	Wyman Law
Gibson Howlin Lawyers	Next Chapter Legal Services	York Law
Ginny Giorgio & Associates	Nita Stratton-Funk & Associates	Zen Law Firm
Graham & Shah Solicitors	O'Brien & O'Brien Solicitors	...and many others

## Business Industries Personally Valued by Trevor Monaghan (Non-Exhaustive List)

<p>NDIS Services Engineering Consulting Construction Legal Firms Accounting &amp; Financial Planning Real Estate (Sales &amp; Management) Mortgage Broking &amp; Private Lending Software &amp; Technology Transport &amp; Logistics Services Event Management Driver Training Graphic &amp; Web Design &amp; Development Auto Electronics Taxi Services Cafes, Bars &amp; Restaurants Metal Fabrication Wholesale Fresh Foods Dance Studios Printing, Photocopying &amp; Packaging Powder Coating Refrigeration &amp; Air Conditioning Criminal Checks &amp; Screening Funeral Services Plumbing Production (TV Commercials) Cleaning &amp; Restoration Scaffolding Medical &amp; Chiropractic Practices Home Handyman Services Counselling Services Architectural Services Tattoo Studio Hairdressing &amp; Beauty Salons Lobster Fishing Fundraising Database &amp; Consulting Telemarketing Business Coaching Food Science (research &amp; patents) Debt Collection Youth &amp; Disability Support Services Labour Hire &amp; Recruitment Telecommunications Leasing Farming Supplies In Home Care for Seniors Cruise Operation Fire Systems Service &amp; Maintenance Paintless Dent Repair Pool Chemicals Distribution</p>	<p>Town Planning &amp; Consulting Pest Management General Auctioneers Education (Private Colleges) Electricians Scientific &amp; Environmental Services Earthmoving Functions &amp; Accommodation Lesbian Dating Website Market Procurement Consulting Tennis Training School Automotive Servicing Marketing &amp; Advertising Waterproofing and Concrete Repairs Gym (Franchise &amp; Independent) Mechanical Engineering Car Rental Services Mechanical &amp; Smash Repairs Hotels &amp; Motels Leasehold Car &amp; Truck Wash Audiovisual Supply and Installation Butcher Catering Company Newspaper Early Learning Centre Glazing Car Dealership Human Resources &amp; Safety Consulting Supermarket Pharmacy Service Station Landscaping Indoor Rock Climbing Waste Management Broker Construction Engineers Commercial Office Furniture Urban Design Consultancy Mechanical Engineers Security Training Solar Panel Installation Water Analysis Software Business Management Consultant Testing Water Quality &amp; Quantity Costume Hire for Film &amp; TV Cleaning &amp; Drycleaning Services Pool Services PR &amp; Communications Consultants Veterinary Dentistry</p>	<p>Range of Manufacturing Businesses</p> <ul style="list-style-type: none"> <li>• Tools</li> <li>• Promotional Products</li> <li>• Windows &amp; Door Frames</li> <li>• Truck Body Parts</li> <li>• Sheetmetal</li> <li>• Automotive Suspension</li> <li>• Kids Playground Equipment</li> <li>• Children's Play Makeup</li> <li>• Medical Equipment</li> <li>• Combustible Charcoal</li> <li>• Electronic Equipment</li> <li>• Cosmetics &amp; Toiletries</li> <li>• Health Supplements</li> <li>• Security Gates</li> <li>• Wine</li> <li>• Oxygen &amp; Ozone Generators</li> <li>• Plastics</li> <li>• Stationery</li> </ul> <p>Retail Stores (both Physical &amp; Online Only)</p> <ul style="list-style-type: none"> <li>• Tools &amp; Trade Supplies</li> <li>• Health Supplements</li> <li>• Promo Products &amp; Stationery</li> <li>• Fishing Bait</li> <li>• Curtains, Blinds &amp; Shutters</li> <li>• Nursery</li> <li>• Adult Store</li> <li>• Water Pumps &amp; Accessories</li> <li>• Strapping &amp; Lifting Accessories</li> <li>• Sandstone Supplies</li> <li>• Clothing</li> <li>• Batteries, Oils &amp; Filters for</li> <li>• Heat Treatment Equipment</li> <li>• Garden Equipment</li> <li>• Food (Fruit/Veg, Meat, Seafood)</li> <li>• Medical Equipment</li> <li>• 4WD Accessories &amp; Radiators</li> <li>• Computer Hardware</li> <li>• Musical Instruments &amp; Puzzles</li> <li>• Bicycle Parts</li> <li>• Dam &amp; Tank Linings</li> <li>• Home Brewing Supplies</li> <li>• Pet Supplies</li> <li>• Hose Fittings</li> </ul>
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