

## Professional Qualifications

Fellow of the Association of Chartered Certified Accountants (“ACCA”)  
ICAEW accredited Forensic Accountant  
Member of the Association of Certified Fraud Examiners  
Member of the London Court of International Arbitration (European Users’ Council)  
Associate member of the Chartered Institute of Arbitrators

## Linguistic skills

Russian & Macedonian (fluent comprehension & intermediate spoken), Bulgarian (fluent)

## Professional Background

Ballamy Woodhouse 2011-2013  
DTE Group 2010-2011  
Moore Stephens LLP 2008-2010  
Public Practice 2001-2008

## Professional Experience

### *Commercial disputes*

Most recently, Kerry acted as an expert in an LCIA arbitration case which involved a Sales and Purchase Agreement (“SPA”) dispute between overseas parties revolving around a number of accounting adjustments to a set of audited financial statements ostensibly prepared in accordance with IFRS. Kerry’s involvement entailed, inter alia, interpretation of accounting policies adopted by the reporting entity, expressing an opinion on the entity’s adherence to the stated accounting policies, compliance of the accounting policies with IFRS and production of an expert report. Amongst the matters under consideration were:

- impairment provisions for inventories in the context of IAS2 “Inventories”;
- “accrual” versus “provision” for land re-designation costs in the context of IAS 16 “Property, Plant and Equipment”, IAS 37 “Provisions, contingent liabilities and contingent assets” and the Conceptual Framework for Financial Reporting 2010; and
- impairment provisions for trade receivables in the context of IAS 39 “Financial instruments – Recognition and measurement”.

Kerry is also currently assisting a Russian national who is alleged to have induced Russian banks to provide his businesses with credit facilities totalling some RUB 40 million supported by falsified SPA agreements.

### *Audit and due diligence reviews*

Kerry has over 8 years of audit experience. As an Audit Manager and Audit Supervisor, she was responsible for the provision of internal and external audit services to the European Commission and clients in the construction, property, leisure and hospitality industries. Whilst working in public practice, Kerry has also been responsible for the preparation of clients’ statutory financial statements, the reconstruction of financial statements from incomplete records and the design of audit programmes.

Kerry has produced numerous due diligence reports on a number of overseas entities (including German and Russian) on behalf of banks and hedge funds utilising her working knowledge of the accounting standards applicable to the overseas jurisdictions.

***Financial and regulatory investigations***

Kerry has advised and assisted clients with enquiries and investigations instigated by HM Revenue & Customs including alleged manipulation of VAT and PAYE and under-declaration of income. Some of her cases have involved the investigation of suspected fraudulent trading, financial misappropriation and theft by an employee of a business.

Kerry has been involved with a number of regulatory investigations which have included a wide array of assignments conducted on behalf of the European Commission (“EC”) and other International Funding Institutions. She has performed verification missions at, inter alia, the BBC World Service Trust, the Government of St. Vincent & the Grenadines, the Government of Grenada, the International Civilian Office in Kosovo and ASD (Aerospace and Defence Industries Association of Europe).

Most recently she has been involved with an inspection of the conduct of the Trustees of several Jersey-based trusts in an appointment by the Jersey Financial Services Commission under Article 33(1) of the Financial Services (Jersey) Law. The inspection was designed to reveal whether the conduct of a Jersey trust company and its officers, who had responsibilities for the stewardship of the trusts and companies under investigation, failed to comply with the prevailing legislation and regulatory requirements.

Kerry’s assignments in the field of regulatory investigations have involved liaising with regulatory authorities and representatives of the legal profession, report-writing, conducting interviews, report Maxwellisation, applying analytical procedures, evidence gathering, reviewing voluminous documentation and the design and maintenance of document management systems.