

**Case Study: Lorna Sheldon, Managing Director,  
The Complete Works (International) Limited**

Any relationship requires time, effort and, of course, trust. Ask Lorna Sheldon, managing director of The Complete Works (International) Limited, a Midlands-based specialist training and coaching company which has been working with top directors and business managers for over 20 years.

Apart from employing a personal assistant and using the services of many freelance associates, C W International is very much a one-woman band. Although, in talking with Lorna it is apparent that her accountant is a pivotal part of the business' success.

For over 17 years she has entrusted her financial affairs to ACCA-qualified Val Culley, managing director of Culley Lifford Hall, a well-known Midlands accountancy company which specialises in tax and business services to small businesses.

Lorna explains: "When I was initially looking for an accountant, Val impressed me as she was not merely an accountant but understood all aspects about setting up a business and the problems which arise from it."

The pair are in weekly contact and meet on a regular basis. Lorna continues: "I am absolutely useless with figures and go straight to Val with any business query I may have. She is incredibly useful to me and my business.

"I totally entrust her with the financial aspects of my business. I do not want to have to think about things such as year-ends, or capital gains. She lets me get on with the things I'm good at which is running the business. She is vital to its growth and losing her would be like losing my right arm."

Lorna reveals that an area where Val has brought added value to the business is through late payments. "Val suggested that I invoice upfront wherever possible and I am unsure that every small business does this. The credit crunch has meant that I have definitely had to reduce fees slightly to fit budgets and work even harder, but throughout it I am carefully advised by Val" she says.

What advice would Lorna offer to other small businesses seeking the support of an accountant? She smiles and says: "Employ Val."