

## Tom Arnold

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#### **Summary**

Tom is an experienced forensic accountant and Associate Director at FHM Forensic Accounting. He specialises in commercial disputes, business valuations and professional negligence matters and is involved in drafting or reviewing approximately 40-50 cases annually.

Tom has over 10 years' experience advising clients across his previous role as an auditor and as a specialist forensic accountant for the past 4 years. Since specialising in forensic accounting, Tom has worked on a wide variety of assignments primarily in matrimonial valuations and commercial disputes.

Tom has worked alongside Fiona Hotston Moore (Founder of FHM Forensic Accounting) for 5 years and is now taking assignments directly as the named expert.

### **Career History**

- Associate Director, FHM Forensic Accounting Limited (2024 to date)
- Forensic Accounting Senior Manager, FRP Advisory (2023 to 2024)
- Forensic Accounting Manager, FRP Advisory (2021 to 2023)
- Forensic Accounting Assistant Manager, FRP Advisory (2021)
- Qualified Audit Senior, Larking Gowen LLP (2018 to 2021)
- Qualified ACA, Larking Gowen LLP, (2015 to 2018)

### **Professional qualifications**

Associate of the Institute of Chartered Accountants (ACA)

#### Education

BSc Mathematics, First Class Honours (University of East Anglia)

# Forensic accounting experience

Since 2021 Tom has been involved in a wide range of cases, including:

- Matrimonial business valuations
- Commercial business valuations
- Contract disputes
- Loss of earnings claims including business interruption and wrongful dismissal
- Probate valuations
- Tax valuations
- Professional negligence claims
- Fraud claims
- Earn out disputes
- · Expert determinations

The assignments that Tom has been involved in are a variety of Single Joint Expert, Party Expert and Shadow Expert assignments.

The assignments cover a wide variety of sectors and industries, including:

- Construction
- Property investment and development
- IT and software development
- Professional services including marketing and advertising
- Healthcare and medical equipment
- Retail and wholesale
- Leisure and hospitality
- Automotive sales, repairs and supplies
- Farming and agricultural
- Transport and shipping

### Notable assignments in which Tom has been involved

- Party Expert report acting for the defendant auditor in a professional negligence case regarding the audit of a group of companies within the IT industry.
- Party Expert report in respect of an international shipping dispute regarding a contract dispute and alleged insolvency of the Claimant.
- Single Joint Expert matrimonial valuation report of a group of companies involved within the rail industry at two separate valuation dates.
- Single Joint Expert matrimonial valuation of a group of financial services companies including international entities.
- Party Expert valuation report for a company in the automotive industry in respect of an unfair prejudice claim.
- Expert valuation report for a company in the automotive industry to aid with strategic planning in respect of share transfers.
- Single Joint Expert matrimonial valuation report for a group of residential and holiday parks at two separate valuation dates.
- Single Joint Expert matrimonial valuation report for a group of healthcare companies at three separate valuation dates including consideration of the specific impacts of Covid-19.
- Party Expert report in respect of a loss claim arising from a faulty company website.
- Single Joint Expert matrimonial valuation report in respect of an international group of Software as a Service ("SaaS") companies.
- Single Joint Expert matrimonial valuation report in respect of a design consultancy company.
- Single Joint Expert matrimonial valuation report in respect of a timber importer and processor.
- Single Joint Expert matrimonial valuation report in respect of residential and commercial construction company.
- Probate valuation of a group of business interests and associated tax calculations.
- Single Joint Expert valuation report for an employment tribunal in respect of a group of a global group of design and branding companies.
- Valuation report for a PR company in respect of a proposed EMI share scheme.
- Expert report regarding loss of earnings arising from the wrongful dismissal of a GP from a partnership.