



F | H | M
 FORENSIC ACCOUNTING
 AND
 BUSINESS VALUATION

Welcome

FHM Forensic Accounting was founded in 2024. However, our experts Fiona Hotston Moore and Tom Arnold have over 25 years of experience as forensic accountants and accredited expert witnesses.

FHM Forensic Accounting is a specialist forensic accounting practice focused on providing a personal service backed by a depth of technical expertise as a forensic accountant, an accredited expert witness and business valuer.

Our focus is to provide an expert opinion that is:

- Relevant
- Considered
- Understandable
- Timely
- Cost proportionate
- Credible
- Realistic

Who's Who Legal refers to Fiona as a "sensible and straightforward" expert who is "fantastic at explaining complex matters clearly and simply"

Fiona and Tom are assisted by experienced team members Nick McCarthy, Kirsty Shuckford and Graham Hines together with a wider network of specialists.

About the Senior Team



Notable Assignments



Our Services



Frequently Asked Questions



Getting in Touch



About the Experts

Fiona Hotston Moore
BSc (Hons) FCA CTA MAE ACFS

Fiona Qualified as a Chartered Accountant in 1990. Fiona is a Fellow of the Institute of Chartered Accountants in England and Wales and also a Chartered Tax Adviser. She is a member of the Academy of Experts, trained as a Single Joint Expert and an Accredited Counter Fraud Specialist. She is an accredited valuation expert with the Business Valuation Institute (BVI UK). Fiona has been a partner in a number of regional, national and international accountancy practices.

Fiona has considerable experience in business valuation, commercial and shareholder disputes, matrimonial and family matters and professional negligence matters. Fiona has been instructed as an expert in approximately 450 cases in her career to date. She is often instructed as a Single Joint Expert. Fiona has given evidence on many occasions in Family Court, High Court, International Arbitration, Tax Tribunal and has assisted in mediation.

In addition to acting as Single Joint Expert, Fiona acts as Party Expert, Shadow Adviser and in Expert Determinations.

Fiona has presented both nationally and internationally at conferences for professional training companies, Resolution, the Law Society and hosts webinars for instructing lawyers on matters ranging from share valuation, professional negligence, financial reporting and taxation.

Fiona was a contributor to the Kogan Page textbook "Forensic Accounting & Finance".



About the Experts

Tom Arnold BSc (Hons) ACA

Tom is an Associate Director in the FHM team. He is a qualified accountant with approximately ten years experience in advising clients. In the last four years Tom has focused on forensic accounting and expert witness assignments and has worked with Fiona on a variety of cases including business valuations, matrimonial cases, shareholder disputes and professional negligence matters.

Tom is involved at all stages in client cases from the initial information request, preparing the financial analysis and drafting the expert reports.

Tom is now also taking assignments directly as the named expert.



About the Senior Team

Nick McCarthy MA (Hons) ACA

Nick is based in Durham and joined FHM as a senior manager in 2026. He works on our forensic accounting and expert witness instructions.

Qualifying as a Chartered Accountant in 2021, he has specialised in forensic accountancy since 2018.

Nick has taken instruction from law firms throughout the UK and from overseas clients, including cases originating in the North East.

He has worked on a wide variety of cases that require expert witness evidence including:

- Valuations, in particular SJE valuations of businesses for matrimonial proceedings.
- Disputes, e.g. loss quantum, business interruption claims, breach of warranty disputes, estate disputes etc.
- Investigations, e.g. investigating accounting irregularities, fraud and money laundering investigations, allegations of director misconduct, criminal defence work etc.

In his spare time Nick enjoys playing golf.



About the Senior Team

Kirsty Shuckford BSc ACA

Kirsty is an Assistant Manager in the FHM team. She is a qualified accountant with five years' experience working both in accountancy firms and also as financial accountant within a global business.

Kirsty is assisting Fiona and Tom on a variety of forensic accounting, business valuation and expert witness assignments. She brings to the role the technical and analytical skills gained from her mathematics degree and accountancy studies.



About the Senior Team

Graham Hines BSc (Hons)

Graham founded FHM with Fiona and looks after all the back office facilities including technology, website, compliance and internal accounting to ensure we provide the quality of service that is important to us. Graham has assisted Fiona for many years on forensic assignments and is passionate about the quality of the product and is able to assist on complex financial analysis.

Graham's technology skills are invaluable in accessing and organising large volumes of data.



Our Services

Business & Share Valuations

We have a reputation for our specialist valuation services. We value businesses of all shapes and sizes. The valuation may be required for the purposes of a financial dispute or for commercial reasons.

We can assist with:

- Company valuation
- Minority share valuation
- Partnership valuation
- Sole trader and one-man companies
- Employee share valuation
- Divorce business valuations
- Unfair prejudice
- Employee and director disputes
- Tax valuations
- Probate Valuations
- Valuations for strategic planning

We undertake 50-60 business valuations each year. As a member of the BVI UK Expert Network, we are recognised as one of the best in the field of business valuation.



Our Services

Divorce & Matrimonial Matters

We can assist with:

- Share and business valuations
- Liquidity reviews
- Capital extraction
- Taxation considerations
- Income assessment
- Form E review
- Investigations

We can act as Single Joint Expert, Party Expert or Shadow Advisor. We act on a range of cases, large and small. We provide a proactive, timely and cost-proportionate service.



Our Services

Shareholder & Commercial Disputes

We can assist with:

- Unfair prejudice claims
- Share valuations
- Partnership disputes
- Agency disputes
- Business interruption claims

We can act as Single Joint Expert or Party Expert as well as on Expert Determinations.



Our Services

Professional Negligence

We can assist with:

- Party expert in accounting, audit and tax professional negligence matters
- Loss claims
- Preliminary opinions

We are regularly instructed on behalf of claimants and defendants in various matters. We have acted as Party Expert on substantial claims against large audit firms. We also act as Party Expert on audit and tax professional negligence matters.

Both Fiona and Tom have considerable experience as auditors and understand the application of both International Auditing Standards (IAS) and Generally Accepted Accounting Principles (GAAP). Fiona was a senior statutory audit partner from 1995 to 2019.



Our Services

Completion account and transaction disputes

We can assist with:

- Completion account disputes
- Earn-out calculations
- Expert determination – acting as independent expert or preparation of submissions
- Breach of warranty

We act as Single Joint Expert, Party Expert, Shadow Advisor and also in Expert Determination.



Our Services

Private Clients & Family Disputes

We have considerable experience in assisting in a range of private client matters and family disputes.

We can assist at an early stage to assist the parties in trying to reach a negotiated resolution. We can provide a preliminary opinion ahead of mediation or a round table discussion. We can help alleviate the inevitable stress in family disputes by providing an expeditious service delivered with tact and discretion.

If the matter cannot be resolved in negotiation we can provide formal court-compliant reports as Party Expert or Single Joint Expert. We also accept appointments in Expert Determination.

Our experts have a breadth of expertise including tax, business valuation, company and partnership structures, trusts and financial investigations and are able to work with you in finding a resolution that is workable for the family and any business interests.

We can assist with:

- Probate valuations
- Family and estate disputes
- Tax valuations
- Partnership disputes
- Employee ownership trusts
- Divorce
- Contentious trusts



Accreditations

The Academy of Experts

Fiona and Tom are individual members.

Business Valuation Institute UK

FHM Forensic Accounting is a corporate member.

Institute of Chartered Accountants of England and Wales

FHM Forensic Accounting is a member firm and Fiona, Tom, Nick and Kirsty are qualified chartered accountants.

Chartered Institute of Taxation

Fiona is a member of the Chartered Institute of Taxation.

Resolution

Fiona is an associate member of Resolution.



Notable Assignments

Our experts are instructed in a number of different matters. Here are just a few of our recent notable assignments.

Many of our cases consider the valuation of a business in respect of a divorce, shareholder dispute or commercial dispute. However we also have considerable experience in a breadth of financial disputes including professional negligence, insolvency and fraud.

Matrimonial Cases

Appointed as Single Joint Expert or Party Expert to provide a business valuation in over 300 matrimonial cases in a breadth of sectors including financial services, property, farming, technology, health, manufacturing, transport, hospitality and leisure. In addition Fiona and Tom regularly act as shadow adviser.

Notable Assignments

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Professional Negligence Claims

Appointed as an Expert on behalf of the Defendants in respect of a number of professional negligence claims against a firm of accountants.

Notable Assignments

Our experts are instructed in a number of different matters. Here are just a few of our recent notable assignments.

Many of our cases consider the valuation of a business in respect of a divorce, shareholder dispute or commercial dispute. However we also have considerable experience in a breadth of financial disputes including professional negligence, insolvency and fraud.

Family Shareholder Dispute

Appointed as Party Expert in relation to a family dispute regarding a substantial group of property companies. Assisted in resolving the dispute ahead of the court hearing.

Notable Assignments

Our experts are instructed in a number of different matters. Here are just a few of our recent notable assignments.

Many of our cases consider the valuation of a business in respect of a divorce, shareholder dispute or commercial dispute. However we also have considerable experience in a breadth of financial disputes including professional negligence, insolvency and fraud.

Breach of Contract

Instructed as Expert in relation to a dispute regarding breach of contract in respect of printing supplies. Client received a substantial settlement.

Notable Assignments

Our experts are instructed in a number of different matters. Here are just a few of our recent notable assignments.

Many of our cases consider the valuation of a business in respect of a divorce, shareholder dispute or commercial dispute. However we also have considerable experience in a breadth of financial disputes including professional negligence, insolvency and fraud.

Family Dispute

Instructed as Expert in a family dispute regarding interests in a farming partnership and a number of windfarms.

Notable Assignments

Our experts are instructed in a number of different matters. Here are just a few of our recent notable assignments.

Many of our cases consider the valuation of a business in respect of a divorce, shareholder dispute or commercial dispute. However we also have considerable experience in a breadth of financial disputes including professional negligence, insolvency and fraud.

Breach of Contract: International Arbitration

Instructed as Expert in an international arbitration involving breach of contract in relation to a contract to supply goods.

Notable Assignments

Our experts are instructed in a number of different matters. Here are just a few of our recent notable assignments.

Many of our cases consider the valuation of a business in respect of a divorce, shareholder dispute or commercial dispute. However we also have considerable experience in a breadth of financial disputes including professional negligence, insolvency and fraud.

Agency Dispute

Instructed as Expert in an Agency dispute following termination and providing a valuation of the agency in accordance with the Regulations.

Notable Assignments

Our experts are instructed in a number of different matters. Here are just a few of our recent notable assignments.

Many of our cases consider the valuation of a business in respect of a divorce, shareholder dispute or commercial dispute. However we also have considerable experience in a breadth of financial disputes including professional negligence, insolvency and fraud.

Expert Determination

Appointed to undertake an Expert Determination in relation to a dispute regarding the consideration due to a minority shareholder in accordance with the Articles.

Frequently Asked Questions

Here to help

We have built our reputation on delivering a reliable, courteous, cost-proportionate professional service. Please do pick up the phone or send an email if you have any questions or wish to discuss a potential matter.

What are your costs?

Our hourly rates are very competitive and reflect that we work remotely with minimal overheads. We can provide a cost proportionate service on smaller matters including acting as shadow adviser on matrimonial matters. Equally we have resource to assist on larger cases whilst retaining a hands-on approach by the expert.

Current hourly rates and a fee estimate can be provided on request.

Where possible we provide fixed or capped fees.

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What is the turnaround time for a report?

It varies depending on the nature of the instruction and existing commitments. In most cases where information is readily available we can report in three weeks.

Frequently Asked Questions

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Is there a geographical limitation on where you accept instructions?

No. We accept instructions from across the United Kingdom and occasionally internationally.

Frequently Asked Questions

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How quickly can you provide a quote?

Typically quotes can be provided within 24 hours.

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Have you given evidence in Court?

Fiona has given evidence on numerous occasions in the Family Court, High Court, Tax Tribunal and International Arbitration. Fiona also regularly attends mediation to assist the parties and mediator in seeking a successful conclusion to often protracted disputes.

Frequently Asked Questions

Here to help

Fiona and Tom have built their reputations on delivering a reliable, courteous, cost-proportionate professional service. Please do pick up the phone or send an email if you have any questions or wish to discuss a potential matter.

What sort of cases are Fiona and Tom instructed in?

Fiona and Tom have been instructed in all sorts of disputes and in matters from small to substantial cases. Fiona has a network of experienced accountants and forensic accountants whom she utilizes as appropriate for the size and nature of the case. Our experts have a reputation for their pragmatic approach and for explaining complex matters clearly and simply.

Getting in Touch

Fee estimates and CVs are readily available. Typically quotes can be provided within one working day.



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