



# Welcome

*FHM Forensic Accounting was founded in 2024. However, our expert Fiona Hotston Moore has over 20 years of experience as a forensic accountant and an accredited expert witness.*

FHM Forensic Accounting is a specialist forensic accounting practice focused on providing a personal service backed by a depth of technical expertise.

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".

# About the Expert

*Fiona Hotston Moore 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. Fiona was previously a forensic services partner at FRP Advisory. Before this Fiona was 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 400 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".



# 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



# Our Services

## *Shareholder & Commercial Disputes*

We can assist with:

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



# 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



# Our Services

## *Professional Negligence*

We can assist with:

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



## Notable Assignments

*Our expert is 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.

Appointed as Single Joint Expert or Party Expert to provide a business valuation in over 200 matrimonial cases in a breadth of sectors including financial services, property, farming, technology, health, manufacturing, transport, hospitality and leisure. In addition Fiona regularly acts as shadow adviser.



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

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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.

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.

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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.

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

## Notable Assignments

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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.

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

## Notable Assignments

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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.

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

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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.

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

## Notable Assignments

*Our expert is 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.

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*

Fiona has built her 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.

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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.

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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

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## What sort of cases is Fiona instructed in?

Fiona has 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 who she utilizes as appropriate for the size and nature of the case. Fiona has a reputation for her 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.*

Email: [fiona@fhmforensic.co.uk](mailto:fiona@fhmforensic.co.uk)  
Telephone +44 (0)7770 642491