

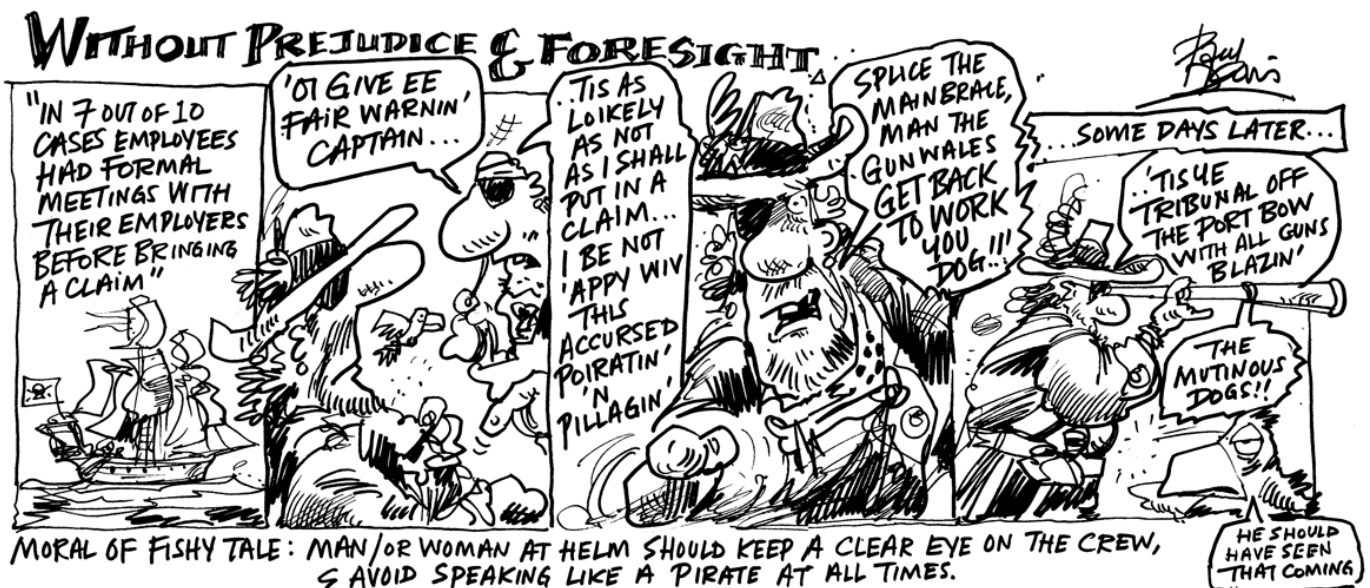
Partner **Margaret Austen** was appointed President of the Cheltenham Chamber of Commerce in May. Margaret is one of the top-rated commercial lawyers in the region and is also recognised as a leader in the field of charity law. She holds many voluntary posts within the community and is currently honorary solicitor and company secretary to Cheltenham Festivals, an Ambassador for Gloucestershire and a trustee of Cheltenham Art Gallery & Museum.



**Philip Allen** became a partner in our wills, probate and trusts department in June. Philip joined us last year and has quickly established himself as a very capable lawyer with particular expertise in the field of personal tax.



Our former senior partner, **Mark Hodgkinson**, retired at the end of May. Mark was the longest-serving member of the firm, having joined as a newly qualified solicitor in 1973. During a career that took in litigation, company/commercial, matrimonial and wills, tax and probate, Mark was able to see things from a broad perspective and offer genuinely 'holistic' advice to all sorts of clients, many of whom became personal friends over the years. Much of what Willans represents today stems from Mark's vision, energy, loyalty and commitment to the firm and to its clients. We wish him well in his retirement.



### Disciplinary procedure

*Even though the statutory dismissal and grievance procedures were scrapped last year, the case of Sarkar v West London Mental Health NHS Trust is a reminder of the need to follow a fair procedure when disciplining or dismissing an employee and to respond in a way that is appropriate.*

Mr Sarkar was a consultant psychiatrist working at Broadmoor Hospital, with over 20 years in the medical profession and a clean disciplinary record. Over a five-month period complaints were made by a number of colleagues that his conduct was 'harassing and distressing' and that they had felt 'vulnerable and intimidated'.

Mr Sarkar admitted he had acted inappropriately and agreed to work from a different site. Following investigation, the Trust decided to deal with the matter using their 'fair blame policy'. Although part of the disciplinary procedure, it was a less formal approach and could only be used to issue sanctions up to a first written warning.

But at the end of the process, the Trust said they would be referring Mr Sarkar to the GMC – a completely unexpected outcome and one he did not accept. As a result, the Trust then applied their formal disciplinary procedure and he was dismissed for gross misconduct. The Court of Appeal upheld the employment tribunal's original decision that the dismissal was unfair.

The problem arose for the Trust because they began dealing with the complaints using an informal approach but later switched to a formal disciplinary procedure and dismissed Mr Sarkar on the basis of the same complaints. The tribunal said that, by dealing with the matter informally, the Trust had implied that the allegations were relatively minor and did not warrant dismissal: to then dismiss based on the same complaints was not a 'reasonable response'.

When a decision has been made that action, whether formal or informal, needs to be taken, employers need to ensure that their approach is appropriate for the situation and is carried out correctly and fairly.



**Legal executive**  
**Trula Brunson**

clear, straightforward advice on all aspects of employment law, both contentious and non-contentious.

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### Constructive dismissal special

*The recent case of Hunter v Timber Components (UK) Limited confirmed that an employee can establish a claim for constructive dismissal based on his employer's treatment of fellow workers, even though he himself has not been mistreated.*

The claim was brought by Mr Hunter, a joiner employed by Timber Components for over 20 years. He resigned because he was no longer prepared to witness the way that the owner's son, a director, bullied and intimidated other employees.

The facts of this particular case meant that Mr Hunter failed in his claim for constructive dismissal. However it confirmed the principle that an employer's conduct towards a member of staff may entitle a co-worker to regard the employer as having breached the implied term of trust and confidence that is present in all employment contracts.

It is an important case in many respects, but particularly in relation to situations where employers are having difficulties with one employee (maybe one who has been with them for less than a year). They may not realise that, in the course of dealing with that worker, their actions may be relied on by another employee to bring a claim against them.

The key thing to bear in mind with constructive dismissal is that the employer's motive for the action (or omission) in question is not relevant. The important thing is that they have behaved in such a way as to call into question the implied term of trust and confidence.



**Partner Will Morse**

skilled tactical advice from an employment law specialist and experienced advocate who advises corporate clients in many complex and high value matters.

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### Vetting and barring scheme on hold

The vetting scheme for people working with children and vulnerable adults has been halted. Registration, due to begin in July, has been put on hold while the government reviews the entire scheme with a view to scaling back to 'common-sense levels'. Watch this space.

### What is a 'reasonable' adjustment?

*The Disability Discrimination Act is a difficult piece of legislation for employers. It imposes a duty on them to make 'reasonable' adjustments to premises or working practices so as to allow disabled employees to stay in work. **Will Morse** reports on a recent ruling in which the EAT placed some practical and sensible limits on what is considered reasonable*

The claimant in the case, Mrs Wilson, worked as an administrator on a scheme run by Job Centre Plus. She suffered from agoraphobia and panic attacks and so had been given a role that involved minimal contact with the public. Her condition made it difficult for her to leave home on her own but the office was only some 100 yards away so she was able to manage the journey.

When the office closed in 2006, Mrs Wilson asked to work from home but, after investigation, the employer decided it was not a feasible option for someone working at her level. They explored a range of possibilities, such as Mrs Wilson being accompanied to and from work by a colleague, paying for taxis and engaging a support worker for her. She refused, saying that home working was the only way in which she would be able to work. Some two years later, she was dismissed for capability due to her disability-related sickness absence. Her disability discrimination claim succeeded in the first employment tribunal.

However at appeal, the EAT said that the adjustments proposed by the employer were reasonable in the circumstances. Even had they agreed to home-working, it would not have resolved Mrs Wilson's disadvantage because the work could not be effectively done from home. It was also impracticable because her job involved

direct customer contact with confidential public information. They were, therefore, right to consider home-working to be an unreasonable adjustment.

In such situations, the correct approach for the employer is a careful consideration of exactly what it is the employee complains of and exactly how that difficulty can be alleviated. Will the adjustment overcome the disadvantage faced by that worker? If it would, then to what extent is it practicable for the employer to make the adjustment the worker has requested.

What is clear is that it is not a matter of the disabled employee picking and choosing what adjustments they would, like but rather whether those adjustments are indeed appropriate and effective and whether it is practicable for the employer to carry them out.

Contact **William Morse**  
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### News from the sharp end

*The number of people seeking to resolve a workplace dispute by going to tribunal has shot up since the start of the recession, with around 90,000 cases heard last year – nearly 33 per cent up on the average for the previous three years.*

A survey of 2008 employment tribunal applications has been published recently. Trula Brunson has picked out a few trends and statistics from the hefty document, which runs to nearly 300 pages.

- Claimants are more likely to be men, managerial workers or aged 45 or over.
- Small employers are much more likely to face a tribunal claim: 27 per cent of cases came from workplaces with fewer than 25 employees whereas only 19 per cent came from organisations with 250+ employees.
- Employers spend an average of 5 days of their time dealing with a tribunal claim.

- In 7 out of 10 cases, the employees had put their concerns in writing to their employers and had a formal meeting with them before bringing a claim. This suggests that most employers should be able to foresee the possibility of a claim and perhaps introduce better handling initially, in order to prevent it.
- Over half of all claims were settled, with the average settlement amount being £5,431. By comparison, the average award made by tribunals in claims successful at hearing was £12,052.

Contact **Trula Brunson**  
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### Who is a whistleblower?

*Not every employee who makes any sort of complaint can claim they are a whistleblower. In fact, a worker has to comply with fairly strict requirements in order for his complaint to be classed as a disclosure protected by 'whistleblowing' legislation. The issue arose in a recent case involving an M&S employee who had leaked information to the national press, reports **Trula Brunsdon**.*

One of these requirements is that the subject of the disclosure must fall into one of the listed categories, otherwise it will not be protected. However what amounts to a disclosure is not defined. In the recent case of *Goode v Marks and Spencer plc* the EAT held that expressing an opinion was not a disclosure.

M&S had put forward proposals to change the company's discretionary enhanced redundancy terms. Mr Goode commented to his line manager that the proposals were "disgusting". The manager advised Goode to contact the employee representative body, which he did. (Voicing concern or an opinion, or making general remarks does not usually amount to 'a disclosure', so Mr Goode's "disgusting" comment was not a disclosure. Had he said: "I think what the company is proposing is unlawful", it may have been.)

The employee representative body eventually came to an agreement with M&S about the changes to be made. Following this Mr Goode e-mailed a letter to *The Times* newspaper stating that redundancy packages had been "slashed" and there was speculation that M&S would shortly be making compulsory redundancies.

Following a disciplinary procedure, Mr Goode was summarily dismissed for sending this e-mail to the press. He argued that these more specific

comments amounted to a disclosure and that he had been automatically unfairly dismissed.

However the Employment Appeal Tribunal upheld the earlier decision that Mr Goode had not been automatically unfairly dismissed for 'blowing the whistle'.

Employees are generally expected, at least initially, to make any disclosure to their employer rather than a third party. As a result, Mr Goode's letter to *The Times* was not a disclosure, said the EAT.

The decision is likely to be particularly welcome in the present climate when employers may be facing negative reactions and allegations from employees over cost-cutting proposals. It is for the employee to show he has complied with the requirements of the legislation in order to be protected.

However, employers should at least be aware of the protection an employee gets if he has made a protected disclosure. It is unlawful for a worker to be victimised for making a disclosure and any dismissal is automatically unfair. In addition, employees will avoid the general rule that they must have a year's service to claim unfair dismissal.

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### The latest statutory limits

*Here is a reminder of the latest statutory limits.*

- No change this year to the limit on a week's pay for the purposes of calculating redundancy payments. It remains at £380 until February 2011 at the earliest.
- The daily maximum guarantee payment during short-time or temporary lay-off decreased to £21.20 from 1 February 2010.
- Maternity, paternity and adoption pay and maternity allowance increased to £124.88 a week or 90 per cent of normal weekly earnings if lower, from 1 April 2010.
- Statutory sick pay remains at £79.15 a week.
- Changes to the minimum wage from 1 October 2010:
  - adult rate rises from £5.80 to £5.93: now applies to workers aged 21+ (previously 22+)
  - rate for 18-20 year olds rises from £4.83 to £4.92
  - rate for 16-17 year olds rises from £3.57 to £3.64
  - new apprentice rate of £2.50 to be introduced: will apply to apprentices under 19 or those 19+ but in the first year of their apprenticeship.

## Health warning (for occupiers of land adjoining a development site)

*A recent High Court decision has confirmed that owners or occupiers of land adjoining a development site cannot enforce the provisions of a section 106 agreement between a local authority and a developer, even if the developer's planning obligations will affect their adjacent land.*

The case concerned a section 106 agreement, entered into between Tameside Council and a developer. It granted the claimant, Milebush Properties, a right of way over part of the developer's land. The developer's successor refused to abide by the terms (which were set out in the section 106 agreement) and instead, tried to impose new conditions over Milebush's right of way. Milebush objected and asked the court for the right of way to be granted in accordance with the provisions of the section 106 agreement.

Unfortunately for Milebush, the High Court said that, although they were classed as the beneficiary of the right of way provisions they were not a party to the 106 agreement itself and so had no right to enforce its terms. This decision upholds the general principle of privity of contract in that only parties to a contract can enforce it.

What Milebush should have done was to insist that a directly enforceable contract be put in place with the developer at the outset, setting out the exact terms of the grant of the right

of way. If that had been done, the contract with Milebush would have been binding on the developer's successor and any breach would have afforded Milebush the opportunity to take action to enforce their rights.

It is possible that anyone who owns or occupies land adjoining a development site may face similar circumstances. A directly enforceable contract binding on the developer assures land owners or occupiers that their interests have been accounted for and that they will have the option to take legal action at a later stage if the worst happens.



**Partner Susie Wynne**

an ex-City firm commercial property specialist, rated in Chambers, with expertise in portfolio management and investment work, telecommunications sites and large-scale property finance.

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## Guarantors off the hook?

*When granting a lease, landlords often require tenants to produce guarantors who will be liable for any default by the tenant. In the past, both tenant and guarantor would then be on the hook throughout the whole term of the lease regardless of how many times it changed hands. The position was changed from January 1996 by the Landlord and Tenant (Covenants) Act, which limits the tenant's liability to the immediate succeeding tenant only, providing he gives an authorised guarantee agreement (AGA), a statutory form of guarantee.*

The question then arises as to whether the first tenant's guarantor also guarantees this second tenant. The High Court, in the case of *Good Harvest Partnership LLP v Centaur Services Limited*, said no.

The original tenant, Chiron, was guaranteed by Centaur. As a condition of the landlord's consent to assign, both Chiron and Centaur entered into an AGA. The assignee failed to pay the rent and the landlord claimed against Centaur. The High Court decided that a tenant's guarantor is released on a lawful assignment of a lease and also that a contractual guarantor for the tenant cannot give a direct guarantee for the assignee. The landlord therefore failed in his bid to recover the arrears from Centaur.

This decision means that landlords cannot require a guarantor to guarantee an assignee's obligations either by way of an AGA or a direct guarantee. Neither will they be able to recover arrears owed by an assignee from a former tenant's guarantor even if he has previously entered into an AGA or guarantee stating otherwise.

Though this case is not binding on other courts (the appeal due to be heard in June was settled out of court) the decision stands and remains good authority. As such, on an application to assign, landlords must look more carefully at the covenant strength of a proposed assignee and, where appropriate, demand additional security from the assignee in the form of a new guarantor, rent deposit or bank guarantee. Alternatively, if a landlord has reasonable grounds for objecting to an assignee on the basis of its covenant strength, a landlord could insist that a tenant under-lets rather than assigns, in that way, securing the benefit of the tenant's and the guarantor's continuing liability under the head lease.



**Partner Jonathan Mills**

recommended in both *Legal 500* and *Chambers* for his commercial property expertise.

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## Reduction of share capital: a new procedure

*It is a fundamental principle of law that a company should, except in limited circumstances, maintain its share capital. This stems from the need to protect third parties dealing with a limited company against the risk that its assets could be spirited away, leaving nothing to support its debts. More recently, creditors have tended to rely less and less on the level of a company's share capital as an indicator of its creditworthiness. In recognition of this shift in attitude, a new procedure to simplify reductions of share capital was introduced by the Companies Act 2006.*

There are a number of reasons why it may be desirable for a company to reduce its share capital. The main driver is likely to be the effect on the company's distributable reserves. A reduction of share capital creates a reserve which is immediately distributable as a realised profit. This is likely to be very attractive for companies that have large share capitals where historically carried-forward losses have prevented them from declaring any dividends or redeeming shares.

Before October 2008, limited companies seeking to reduce their share capital required the approval of the High Court. Unless large sums of money were involved, this could be a prohibitively expensive exercise, though it is still available for those who wish to use it. The new procedure avoids the need for court approval as it supports the reduction of share capital by way of a statement of solvency made by the directors.

The new system is a quicker, easier and cheaper option. Importantly, and in contrast to the court-approved procedure, there is no right for a creditor to object to a reduction of capital supported by a solvency statement.

The shareholders are required to pass a special resolution to reduce the company's share capital once the directors have made a statement of solvency.

Importantly, the directors face criminal sanctions if they make a solvency statement without having reasonable grounds for the opinions expressed in it. The nature and extent of the comfort that a board of directors will want before making a solvency statement depends on the circumstances of that particular company. It is incumbent on the directors, along with their professional advisers, to take a detailed look at the current and future finances of the company before carrying out the procedure.

Nevertheless, provided the company is in solid financial shape, the advantages of the new procedure are readily apparent: the professional costs will typically be a fraction of those involved with the court-approved procedure and it is a much shorter process.



**Solicitor Rob Ridd**

experienced commercial advice from a lawyer who handles a wide range of commercial work including mergers and acquisitions.

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## Dispute resolution

### Knowing your limitations

*Williams v Lishman is the latest in a line of cases where the courts have looked at the date investors suffered loss. The claim involved negligent advice in relation to the transfer of pension funds. The claimant's hopes were crushed when the appeal court ruled that the claim was time-barred. **Paul Gordon** gives a short run-down on the limitation periods that apply.*

The longer the delay in bringing a claim to court, the more likely it is that essential documents will have become unavailable, witnesses will be harder to locate or their memories may have faded. The law therefore lays down time periods in which a court claim must be brought. But there are different time periods for different types of action.

For example, a defamation claim must be brought in one year, a personal injury claim in three years, a claim in contract or negligence within six years, and a claim for the recovery of land, and for money secured by a mortgage over land, in twelve years.

The start point of the time period also varies depending upon the cause of action. For instance, in contract claims, it runs from the date when the contract was breached. In negligence claims it tends to run for six years from the date of the negligent act though it is possible to extend the period if the damage complained of was not

discovered until after the expiry of the six-year limitation. In these circumstances (known as 'latent damage') the claim can be brought three years from the date of the loss or when the claimant ought to have reasonably known of the loss. It is subject to a long-stop date of fifteen years from the negligent act.

Before pursuing a claim through the courts, it is vital to consider all the relevant facts relating to limitation periods to make sure they are not likely to prevent a claim.



**Partner Paul Gordon**

knowledgeable advice from a specialist ex-City firm litigator who has acted for many top name companies.

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### Insolvency streamlined

*The insolvency amending rules came into force in April this year, modernising insolvency practices and procedures. Amy Gates reports on some of the more notable changes.*

The new rules have made it much easier for a creditor to participate in creditors' meetings. These no longer have to be held at a pre-specified place and in some circumstances, the use of electronic means is allowed to enable 'attendance' by a creditor for voting purposes.

Wider use of electronic communication also means that administrators or insolvency practitioners can now provide notices and information to creditors via a website. Any requirement for information to be provided 'in writing' now also includes the use of electronic means, such as e-mail.

The question of the use of e-mail in relation to insolvency proceedings arose in a recent case before the High Court. One factor the judge took into consideration was that savings of around £50,000 could be made by the administrators in the case if service of certain documents was

allowed by e-mail. Although this decision was made before the implementation of the 2010 rules, it gives an idea of the potential for reducing administrative costs.

These more streamlined procedures should shorten the time involved in administering winding-up and bankruptcy proceedings. It is to be hoped that the savings in administration costs may result in more funds becoming available for distribution between creditors.



**Paralegal Amy Gates**

handles contentious debt claims for businesses and advises on the best method of enforcement where necessary.

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### The balancing act and rent claims in administrations

*When administrators are appointed over a company which holds a pre-existing lease, the landlord can be left facing a number of difficulties, not least whether rent will be paid during the administration. Two recent cases throw light on what landlords might expect if a tenant company goes into administration, reports Nick Cox.*

*In Innovate Logistics Limited (in administration) v Sunberry Properties Limited the administrators entered into a licence for six months with a third party (YHL) to occupy the leased premises on the very day of the administration order. YHL had bought Innovate's business, but not the lease, from the administrators.*

Acting as agent for the administrators, YHL were to fulfil contracts and collect Innovate's book debts, which ran to several million pounds. The idea was to try to benefit the creditors. The only way this could be done, the administrators said, was to keep the premises open so that the stock could be moved. This was done without any approach to the landlord, Sunberry, who applied to the court to put a stop to the arrangement.

The judge who first heard the case saw a flagrant breach of the covenant in the lease, preventing its assignment without landlord's consent and granted Sunberry an injunction to terminate the licence, but the decision was reversed on appeal.

It became clear that the real reason for the landlord's actions had been to try to force YHL to take an assignment of the lease. At the same time the court agreed that a short-term licence would enable YHL to recover the book debts and benefit the creditors as a whole. They said there was no real damage to Sunberry's interest in the property and the loss of ongoing rent could be balanced by YHL paying the licence fee to Sunberry direct. The purpose of the administration could not be achieved until the contracts were fulfilled and book debts realised. The key question was why was the administration entered into in the first place?

Typically, there is a balancing act to be struck between the purpose of the moratorium — usually to allow the administrator to achieve the purpose of the administration to the general benefit of the creditors of the company — and the legitimate rights of the landlord.

Contrast this with the simple approach taken in *Goldacre (Offices) Limited v Nortel Networks (UK) Limited (in administration)*. The judge here took a very straightforward view. He said that if the administrators kept using the premises, the landlord would be entitled to the ongoing rents as an expense of the administration. He decided that there was no balance to be struck between the interests of the landlord and the other creditors. The only question was, should the rent be viewed as an expense of the administration? If so, as here, they should be paid.

This means that landlords seeking only rent from the date of the administration should be paid in full from that date for as long as the administrators use the premises. The landlord jumps the queue ahead of other unsecured creditors.

Whether it opens the door to claims against administrators for other liabilities that arise, such as service charges that fall due during their use of premises and dilapidations, remains to be seen.



**Partner Nick Cox**

Legal 500 rated for his expertise in commercial and property litigation.

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## Contact

For advice on any of the issues covered in *Law News* or any other area of law, these are the people to contact in the first instance.

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## Personal matters

### The emergency budget

**Philip Allen** looks at ways in which the emergency budget will have an impact on private client tax matters.

#### Inheritance tax

The IHT threshold is going to stick at £325k until 2015. The plan to extend anti-avoidance measures to inheritance tax schemes remains unchanged but we have yet to see the details.

#### Entrepreneurs' relief

The lifetime limit (which Alastair Darling had increased to £2m) went up to £5m with effect from 23 June, which is good news.

#### Property

A welcome reversal of the policy announced in the March budget is the continuing ability to treat furnished holiday lets as a trade for income tax purposes. This appears to be subject to some new details, which will need to be looked at carefully.

For those buyers acquiring big-ticket properties, the stamp duty land tax rate is increasing from 6 April 2011 to 5 per cent on properties worth over £1m.

#### Trusts

The CGT annual exemption for trusts remains £5,050. Trustees (and executors) also face the new 28 per cent CGT rate.

Unsurprisingly the income tax rate on trusts stays at 50 per cent (42.5 per cent for dividends). Politically it would have been unacceptable to

improve this, given the common mistaken belief that trusts are all about tax avoidance. As more enlightened thinkers know, reliable studies have shown the majority of trusts are created for sensible asset-protection purposes.

#### Capital gains tax

The CGT annual exemption is also remaining the same at £10,100 for individuals. A big change was expected in the rate but in the event the government went for something more politically acceptable. The basic rate stays at 18 per cent but if the gain, when added to the taxpayer's income in that year, exceeds the basic rate income tax band, CGT is charged at 28 per cent. Unfortunately the door remains closed to the re-introduction of taper relief or indexation so unlucky taxpayers could still find themselves paying CGT on a gain which they have not really made if it is due simply to inflation.

Many people have been postponing tax planning pending the outcome of the election and then the budget. Given the freezing of the IHT allowance for many years to come, it is worth now reconsidering making suitable gifts, perhaps using trusts, to mitigate the impact of this stealth tax.



#### Partner Philip Allen

a talented and experienced lawyer specialising in wills, trusts and inheritance tax planning.

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## Client news

Simon Brazier and Jonathan Mills acted for founder Doug Tilling in the recent sale of the **Weird Fish** clothing company. The MBO, was supported by £8m of funding provided by **Piper Private Equity** (investors in clothing brands such as Boden) and will enable the company to further develop and expand both its product range and direct sales operations. We have acted for Weird Fish for many years in the acquisition of property, as well as providing corporate legal support.

Commercial property partner Laurence Lucas acted for the **Cobalt Appeal** fund in the acquisition, for £5.1m, of Thirstaine Court. The Grade II listed property, officially opened by the Princess Royal in May this year, is now operating as a multi-disciplinary breast clinic.

Susie Wynne acted for **Spirax Sarco** in the sale for £4m of their site in St George's Road, Cheltenham. The site will be developed for mixed use offices and a close care retirement community.

Paul Symes-Thompson and Rob Ridd advised **Excelerate Technology Limited** in their recent acquisition of Norton Integrated Systems Limited, who have developed some innovative technology relating to the positioning of CCTV cameras. Excelerate aims to expand production significantly.

Jonathan Mills and Charles Middleton acted on behalf of a private consortium in the £2.85m sale of development land. The site in Cold Pool Lane, has been bought by **Crest Homes** and **Taylor Wimpey**.