

Law News

Newsletter for commercial clients

Summer 2020



We don't normally have a theme for Law News, but if there were one for this particular issue it would be 'looking to the future'. As we all emerge blinking from the first (and hopefully last) wave of the pandemic, our focus turns to the critical next chapter for businesses.

Whether you're a business owner looking to resume a planned acquisition or business sale, or a charity trustee trying to balance the books whilst not compromising the services your charity offers, or if an employer inundated with permanent homeworking requests, we hope that we can offer some useful takeaways in this issue.

Our lawyers are working from home and are able to conduct work for you as normal. If we can help your business with any of the issues we touch on in this digital issue, we'd be delighted to hear from you.

Bridget Redmond managing partner

A record-breaking charity fundraising year

Together, our staff, clients and connections have raised the largest amount on record for any charity of the year that the firm has supported.

As many of you will know, our charity up until 1 June has been Maggie's Centres - a network of centres (including one in Cheltenham) which provide invaluable practical and emotional support for people living with cancer, their friends and families.

We're thrilled with the amount raised, and had lots of fun on the way. We've baked bonfire night-themed cakes, taken part in yoga sessions, sang in a carol concert, bowled, ran, pedalled and walked miles for this incredibly worthy cause. Thank you to all of those who gave so generously.

If you'd like to learn more about Maggie's, and how you can support them, please visit their website. You can watch the video on the right to reveal the final total, and some of the activities we've been up to along the way.



Promotions for five of our solicitors

We're delighted to announce five solicitor promotions across the firm this month.

Hannah Wall and Rachel Sugden in our wills, trusts & probate team, Nick Southwell in our litigation & dispute resolution team, and Jenny Hawrot in our employment law team have all been promoted to senior associate. Laura Stone in our wills, trusts & probate team has been promoted to associate.

Bridget Redmond, managing partner, commenting on the promotion news, said: "The expertise and calibre of our people is one of our firm's greatest assets and I'm delighted to recognise the talent of these individuals who have demonstrated their drive and commitment to their clients and their colleagues. I look forward to seeing them thrive in their new positions."



Getting back to business

Preparing for a business sale or investment? Now is the time to 'get your house in order', says corporate & commercial partner **Paul Symes-Thompson**.



The recent coronavirus lockdown has inevitably resulted in numerous transactions and commercial initiatives being put on hold or, worse, aborted.

This includes company and business acquisitions and sales and commercial arrangements, which have all been impacted by the climate of uncertainty and the difficulties of valuation which flow from the pandemic. Businesses should nevertheless take the opportunity to plan for the future and use the time to "get their house in order", so that when things get back on track they are well-placed to maximise their opportunities.

So, how do you get ready for a corporate transaction?

From a legal perspective there are a number of actions which will benefit the company, whether it is already in negotiations for a sale or inward investment, or even if nothing of that kind is currently envisaged. These include:

- reviewing your key commercial contracts; dealing with any missing/undocumented arrangements, identifying key contractual risks and liabilities and developing standard documents to protect the business from these issues in the future;
- dealing with, and ideally resolving, third party disputes and ensuring that all third party and other necessary consents have been obtained and are documented – (if they are overlooked they can become deal-breakers in the context of sale negotiations or lead frequently to sellers having to give wide indemnities to the purchaser to cover off the risks);

- considering whether a corporate reorganisation, or other change to the legal structure of the group or business, would simplify any future transaction or deliver tax or management benefits;
- ensuring that your statutory registers are up to date (and you know where they are) and that all Companies House filing requirements have been duly completed and are correct (for example, out of date charges may still be registered against the company at Companies House);
- assembling complete and accurate details of company assets, contracts, employees, financial instruments and loan documentation, etc. so that these are readily available for the purposes of disclosure on a sale;
- if the company is contemplating an acquisition, conducting detailed due diligence and reviewing the results of the due diligence process in good time so that the risks can be assessed and appropriate further queries raised.

The list of actions summarised above is not, of course, exhaustive, but is intended to give some ideas for positive planning during the current lockdown.

If we can help with any of the above, please do get in touch. \blacksquare

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What we've been advising on...

Our commercial property team have been appointed by national charity **We Are With You** to provide ongoing legal services in relation to their commercial property portfolio. We Are With You provides support for people experiencing issues with drugs, alcohol or mental health, with around 80 services across England and Scotland.

we are withyou



Paul Symes-Thompson Partner, corporate & commercial

Paul has over 30 years' experience in corporate & commercial law.

He has advised on all kinds of corporate transactions with a particular focus on acquisitions, disposals, start-ups, joint ventures, MBOs and reorganisations.



Backing county business

We're pleased to get behind Gloucestershire's leading lifestyle businesses, as headline sponsor of the 2020 SoGlos Gloucestershire Lifestyle Awards.

From the shortlist, 23 category winners will be chosen by public vote, and unveiled this October. The public vote reopens for a second window in September.

To find out more and see the shortlist, visit soglos.com/ awards.

EMI share options: a tax-efficient weapon in the 'war for talent'

Head of corporate & commercial, Chris Wills explains the features of an EMI share option plan, and how these can help smaller, higher-risk companies to attract and retain key talent.



Without the financial resources to offer large salaries and extensive benefits packages, it can be difficult for smaller companies to compete against the bigger players when it comes to finding (and keeping) the best people for the job.

EMI share option plans can form a (partial) solution to this problem; they help a company to incentivise key people by granting them options to buy shares in the company at a future date, but at a price based on the value of the shares on the date that the options are granted. This means that, if the company increases in value over time, the employee will be able to buy shares at a discounted price.

So, what are the key features of an EMI share option plan?

- The plan must be registered with HM Revenue & Customs and issued a unique scheme reference number.
- No income tax or national insurance contributions will be payable in relation to the option, either when it is granted or when it is exercised.
- When the employee exercises the option and then sells the shares, the employee will be liable to pay capital gains tax on the difference between the price that they paid for the shares and the sale price.
- The option must be exercised within 10 years of being granted to benefit from the favourable tax treatment.

Companies have a degree of flexibility over deciding what can trigger an employee's ability to exercise their option under the EMI scheme, but most plans are structured so that employees can exercise their options when the company either is sold

or becomes listed on a stock exchange, leading potentially to a well-deserved windfall.

This makes EMI share option plans ideal for growing companies that are working towards an exit within the next ten years.





Chris Wills Partner, head of corporate & commercial

Chris has over a decade of experience in advising businesses on a range of transactions and issues, including mergers and acquisitions, employee share schemes, debt and equity funding, joint ventures and shareholders' agreements.

Get started with our fixed-fee legal pack

EMI share option schemes are a win-win in many ways, but they are not open to all. As with any tax-efficient scheme, there are strict qualification criteria and so not all companies and employees will be able to benefit. We regularly work alongside accountants and tax advisors to implement employee share option structures for companies.

We also understand that growing businesses need budgeting certainty, so our fixed-fee EMI share plan legal pack includes:

- checking your company's articles of association and any shareholders' • agreement for changes that may be needed to facilitate the scheme;
- drafting the EMI plan rules and share option agreements;
- drafting any board and shareholder resolutions that may be needed; •
- providing brief written explanatory guidance for the relevant employees;
- liaising with the accountants or tax advisors who are valuing the shares and dealing with HMRC.

For an initial chat about how this could benefit your company, contact Chris Wills on 07749 432733 or 01242 542905, or by email.

There have been increasing numbers of enquiries from concerned landlord clients as to what they can and can't do about loss of rent. Uncertainty reigns in the commercial markets and residential landlords are also feeling the strain. Whether you are a landlord or commercial tenant, contact our commercial property team for advice if you are unsure of your legal options.



Corporate & commercial in Tewkesbury. associate, solicitor Sophie Martyn advised **Charlton Kings** Veterinary Centre Limited on its recent acquisition of T&K Veterinary Services Limited, a vet practice

Commercial property partner Alasdair Garbutt dealt with the property aspects of the transaction.



Yasmin Lewis Paralegal, commercial property

Yasmin provides practical legal support to our *Chambers*-rated commercial property team. She is currently studying for the LPC LLM at the University of the West of England.

Leasing business premises: an update from RICS

In February, the Royal Institution of Chartered Surveyors (RICS) released a new lease code (effective from 1 September 2020) that applies to lettings of business premises in England and Wales. The objective of the code is to ensure the parties to a lease (and their advisors) have a clear understanding of the obligations and commitments they are entering into.

Supplemental to the code is a template heads of terms and detailed guidance notes for landlords and tenants outlining many of the issues and providing comments and guidance on common lease provisions.

The code contains the following mandatory requirements, which apply to landlords and agents who are RICS registered:

- Lease negotiations must be approached in a constructive and collaborative manner. The aim of negotiations is to produce terms that achieve a fair balance between the parties whilst taking into account their respective commercial interests.
- An unrepresented party must be recommended to obtain professional advice, advised about the existence of the code and its supplemental guide.
- Agreed heads of terms must be set out in writing. They need to summarise the position

on a number of specified aspects including the extent of the premises; length of term; rent (including rent-free periods and rent reviews); whether the Landlord and Tenant Act 1954 will be excluded; break rights; service charges and insurance premiums; assignment and subletting rights; permitted use; repair obligations; alterations and reinstatement; guarantor/rent deposit requirements.

Other parts of the code are not mandatory, but recommended; there will need to be a 'justifiable good reason' to depart from them. If the code is not followed there could be legal and/or disciplinary consequences and failure to act accordingly could result in finding a surveyor negligent.

Since the 2007 voluntary code was introduced, we have advocated compliance with it whenever possible, so as to ease negotiations between the landlord and tenant. We are pleased to see that some elements of the code are now mandatory.

More detailed information and a full copy of the new code can be accessed here.



COVID-19: The landlord's dilemma

Much has been made of the steps which have been taken by the government to protect both commercial and residential tenants during the current crisis, which in many cases has resulted in their being unable to either pay rent as it falls due, or comply with some other leasehold obligation. But many landlords, without similar protections in terms of their own financial obligations, have found themselves 'stuck between a rock and a hard place'.

So, what can landlords do to recover rent arrears?

There is presently nothing to stop a landlord issuing a claim for rent arrears together with the accrued interest, but it may take some time for a court to deal with this. Where a lease includes a clause requiring the tenant to pay the landlord's costs in the event of a breach of the lease these may also be recovered in the course of bringing the claim.

For commercial landlords at least, there are no 'coronavirus restrictions' on withdrawing sums from

a rent deposit (subject to the terms of a rent deposit deed and with consideration given as to how to serve a valid notice).

There is also nothing to prevent a landlord from seeking payment of any rent arrears from a guarantor, whether in accordance with the terms of the lease or under an authorised guarantee agreement. In either case, take care to ascertain that the guarantor is financially sound.

If you're a commercial or residential landlord in need of advice, please do not hesitate to contact a member of our property litigation team.

nick.southwell@willans.co.uk



Nick Southwell Senior associate solicitor, litigation & dispute resolution

Our business immigration team has been providing ongoing advice to a European company concerning its sponsorship of employees under tier 2 of the points based system. We have given specific advice to facilitate the movement of key staff, from outside of the EEA and within the global group, to the UK entity in order to share key skills and knowledge and facilitate successful completion of a multimillion Euro project. We also provide ongoing support to ensure our client meets its compliance duties owed to UK Visas & Immigration and properly conducts right to work checks. If we can help your business navigate immigration law through Brexit and beyond, please contact **Helen Howes**.



Handling homeworking requests: tips for employers

Lockdown is likely to lead to increased requests from staff for more permanent home-working arrangements in future. **Matthew Clayton** discusses how employers can manage those requests.



The COVID-19 lockdown has seen a vast increase in the number of people working from home. This won't last for ever, but it is likely to lead to increased requests from staff to do so on a more permanent basis.

What questions can I ask if a homeworking request is made?

You'll need to be satisfied that the worker has a suitable, safe place to work at home and that other commitments won't intrude into working time. Although employers usually steer clear of asking express questions about childcare, an employee can't simultaneously work and care for a very young child, so in this context you are perfectly entitled to ask pertinent questions. But make sure you ask the same questions of both male and female workers.

Do I have to permit homeworking?

While employees don't have a right to work at home, you must consider such requests in certain circumstances, for example, where the flexible working legislation applies, or where a claim of sex or disability discrimination is possible, in which case you would have to justify a refusal.

What if everyone wants to work from home?

If you can't accommodate everyone's request, preference should be given to those who have statutory rights to be considered; for example, under flexible working legislation, disability or sex discrimination legislation. But don't automatically prioritise women, as that would discriminate against men. As between these groups, priorities will depend on the circumstances, including the type of work and whether homeworking is necessary or merely convenient. For instance, homeworking may be the only reasonable way for a disabled worker to carry on working.

But what if I have more than one request with equal priority?

In the case of two competing requests under the flexible working legislation (or from two employees

with no statutory rights) then, unless there is a good business reason to differentiate between the two, you can only be expected to deal with requests in order of receipt. You should consider each request fairly and without discrimination, take reasonable steps to accommodate requests and perhaps establish a waiting list.

Can I suggest a trial period?

If it's not certain that the proposed arrangement will work, it may be safer to agree a trial period rather than simply to reject the request. Try to agree from the outset the length of the trial period and the conditions by which success or failure will be judged. In practice, you may encounter difficulties in seeking to end a homeworking arrangement, unless you can demonstrate that it hasn't worked or there was no business reason to insist on the change.

Do I need a special employment contract?

Yes. It needs to deal with issues such as working hours, whether the employee can be required to come into the office at certain times, and set out in what circumstances you can cancel homeworking. The salary and benefits package should be no less favourable than for comparable office-based employees. Set out what expenses the employee can claim e.g. for heating and lighting, travel to the office. It's wise to have a contractual right to enter the employee's home (on reasonable notice) to install, maintain and service your equipment, and recover your property on termination.

Review your confidentiality, data protection and information security policies to address homeworking issues, and check that your insurance covers equipment kept at the employee's home.

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Matthew Clayton Partner, head of employment law

Matthew leads our employment law team, acting for both national and multi-national clients.

Chambers UK says "clients appreciate his down-to-earth, practical and common-sense approach".



COVID-19 legal insights

For the latest legal updates regarding the COVID-19 pandemic and how these may affect your business, **click here** to visit our COVID-19 legal insights hub.

A team (led by corporate partner Chris Wills) advised **Stairways (Holdings) Limited** on its acquisition of Pastrad Limited (which owns and operates serviced offices in Coventry) for a seven-figure sum.

The deal was completed within just five days to meet the sellers' pre-Budget deadline. ■



Our employment law team has had an influx of enquiries from employers and HR advisers seeking guidance on 'life after furlough', as the enddate of the scheme approaches. If we can help with strategic advice and guidance on avoiding employment law pitfalls, please get in touch with **Matthew Clayton** or **Jenny Hawrot**.

Emerging from the pandemic: Charity Commission guidance on managing financial difficulties and recovery



Trustees, in particular those of smaller charities, will welcome recent guidance from the Charity Commission on working through financial difficulties as a result of the COVID-19 pandemic.

The guidance, which we recommend trustees read in full on the Government's website, offers practical advice on managing finances, considering the charity's best interests, and what to do if your charity is no longer able to operate due to coronavirus-induced financial pressures.

The document signposts charity networks, independent examiners and auditors as good sources of advice should charities still be unsure of how to proceed after following this guidance, and encourages clear communication between supporters, staff, service users and volunteers along the way.

Identifying what is in the charity's best interest should be the 'starting point'. Trustees are encouraged to take a number of factors into account, such as the 'trade off' between cost reduction and adequately meeting the needs of the charity's beneficiaries, as well as safeguarding those beneficiaries as the charity goes through potentially significant change.

The guidance goes on to suggest steps that will help trustees and the key takeaways are as follows:

Manage current cash flow

Trustees should know the charity's current financial circumstances and those of the immediate future, as far as possible, in order to help prioritise actions. If the trustees believe the charity may not survive, the guidance recommends that trustees should start thinking about when to develop plans to close at this stage, and agree what circumstances will trigger closure.

Consider how to minimise costs and maximise income (and protect current income)

Assuming your charity continues to be operational, trustees should think about which outgoings are not essential and find cheaper ways of operating, such as joining forces with other likeminded charities to help negotiate better deals (or even share resources), re-allocating staff to focus on tasks which are an immediate priority, and even putting less pressing services into 'hibernation'. Trustees should already be aware of government schemes which aim to help businesses navigate through the pandemic (including the furlough scheme and schemes to help spread or delay payments like business rates or VAT).

The guide also offers other suggestions, such as communicating with funders to inform them of the charity's situation and asking if they would consider bringing forward payments where necessary. Other ideas include holding an emergency appeal, seeking increased grants or low-interest loans, making short-term commercial partnerships with local businesses, or using reserve funds or (if permitted) restricted funds and permanent endowment assets.

Monitor operations and finances regularly

The Charity Commission recommends "robust, frequent monitoring and review" to help trustees work out whether the charitable activities can continue to be delivered. Planning when the charity will be able to move into a recovery stage, or the point at which its closure needs to be considered, is also an important exercise. If this reveals that the charity may get into debt or become unable to operate, trustees should report a 'serious incident' to the Charity Commission.

Should closure become necessary, the guide offers some additional advice on preparing for this.

At the time of writing, we are at the stage where charities are developing a clearer picture of how the pandemic has affected their financial position and some charities may be starting to consider options for reopening and restarting some of their activities.

The Commission's overriding message is that trustees continue to face difficult decisions and there may not be an obvious 'right' decision. The guidance emphasises that trustees will generally be protected from personal liability provided they have "carefully applied [their] skills and experience to decisions and taken advice when needed".

If in doubt, trustees should seek expert help so please get in touch if you have any governance or regulatory questions.





Charlotte Brunsdon Solicitor, charity law & commercial property

Charlotte advises a broad range of clients on all types of commercial property transactions and charity law issues. She has particular expertise in working with charities and not-for-profit organisations.

Stay cyberaware



The pandemic has created opportunities for fraudsters to exploit businesses, particularly SMEs.

National Trading Standards has launched 'Businesses Against Scams' – a free online training tool to help staff identify and prevent potential scams.

Find out more and sign up here.

Start as you mean to go on: What employers should know about changes to s1 statement rules

Avid readers of *Employment Law Dispatches* would have seen our piece about the changes to the minimum information that must be given to employees regarding their terms and conditions of employment – commonly known as a 'section 1 statement' (s1.). They are also usually used as the contract of employment.

The changes to the s.1 statement rules were implemented on 6 April 2020, following the *Taylor Review of Modern Working Practices* in 2017 and the government's *Good Work Plan* of December 2018, with the aim of providing clarity around the employment relationship. A full review of the changes can be seen in this article, but a summary of the key changes are as follows:

• the obligation to provide a written statement is extended to include workers as well as employees;

• this is now a 'day-one right' and must be given on, or before, the first day of employment (with a few limited exceptions);

• the following information must be included in the written statement, as well as the usual s1 information, in a single document:

- the days of the week the individual is required to work;
- whether the days or hours of work are variable and, if so, how they vary;
- details of any further paid entitlements other than sickness and holiday pay, such as maternity or paternity leave;
- details of any additional remuneration or benefits available to the individual;
- if applicable, details of the probationary period and any conditions that may apply;
- any training which the employer requires the individual to complete; and
- any training which the employer will not pay for.

In addition, information relating to incapacity, sick pay, any other paid leave entitlements, pension schemes, and certain information about disciplinary and grievance procedures, can be provided in a 'reasonably accessible document' (e.g. a staff handbook or intranet), if it is not included in the s.1 statement.

Whilst these changes may seem straightforward, they could become an administrative nightmare for many employers and there are some potential issues with these new rules.

Changing status

These new s.1 requirements extend to workers as well as employees, meaning that workers' contracts now need to include a lot more detail than they have historically. Whilst some employers think it will be more convenient and efficient to have just one contract for employees and workers, this is a trap that you should avoid. By using the same contract for both, there is a risk that the worker could inadvertently become an employee. As employees have many more rights than workers, changing workers' status to that of an employee can have significant and costly implications and could result in tribunal proceedings.

Preparation is key

Written statements must now be provided to the employee or worker on or before the first day of employment. You no longer have 2 months in which to cross the t's and dot the i's and get the paperwork in order. The s1. statement is a day-one right, and there is no negotiation on this point. All the terms and conditions (including benefits) of employment need to be determined before the inidividual starts work.

"...there's a danger that...noncontractual rights may become contractual..."

This change will put a lot of pressure on employers, particularly where there is a short time between offer and commencement, or if negotiation of terms is still ongoing on the commencement date. You should update your procedures to accommodate this change, and the potential need for a quick turnaround. This means agreeing on terms of employment in advance and having fine- tuned your template contracts ready to go when needed.

Non-contractual terms in the contract?

Certain non-contractual rights must be included in the s.1 statement. As the statement will, in most cases be the contract of employment/worker's contract, there is a danger that, without careful drafting, those non-contractual rights may become contractual, which will cause difficulty down the line. It is therefore crucial that the written statement should clearly state the contractual status of each term, or even consider having the non-contractual terms in a schedule to the agreement.

Penalties

Employees and workers may be able to bring a claim in the employment tribunal against employers who fail to comply with the new s.1 rules. A breach of the rules can lead to a compensatory award of between two and four weeks' pay. However, this cannot be a freestanding claim, meaning the employee or worker must have another claim in the tribunal to which the s.1 claim can be tagged on.

The implications of failing to comply with the new s.1 rules are relatively minor. However, it is good practice both administratively, and reputationally, to get your house in order to ensure that you comply with the rules. Having the s1. terms in place at the very beginning of employment provides certainty both for you and employee/worker, meaning that the relationship gets off to a positive start. It also extinguishes the possibility of an additional claim in the event that you are taken to tribunal.

If you would like us to provide contract templates or you need guidance, please get in touch. \blacksquare

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Jenny Hawrot Senior associate, solicitor, employment law

Jenny has an extensive track record in advising businesses ranging from SMEs to multinational organisations, on the full range of employment-related matters - including TUPE, contractual issues and defending employee relations.

Employing non-UK nationals after Brexit

Trainee solicitor Helen Howes answers some questions on the new points-based system.

What is the new system after Brexit?

The new points-based system effectively extends the current system, albeit with some changes. At the moment businesses only need to sponsor individuals they are employing from outside of the European Economic Area (the EU plus Switzerland, Norway and Liechtenstein) but from 1 January 2021 the scheme will be extended to include anyone arriving to the UK for work.

Can you sponsor someone to do any job?

No, the job must meet a minimum skill level and be paid a minimum salary level. Exceptions do apply, for example if the role is on the shortage occupation list.

Our business already employs people who are EU citizens. Do we need to do anything?

No, but if you want to employ EU citizens who are not in the UK by the end of the year you will need to sponsor them.

How do we go about sponsoring someone?

You will need to apply to UK Visas & Immigration (UKVI) for a specific licence (a sponsor licence). When this is in place, you will need to apply for, and then assign, a certificate of sponsorship to each migrant worker whom you wish to sponsor. Once the assignment is approved by UKVI, the individual can make their visa application.

How can Willans help?

Our experienced team of business immigration specialists know what is required to submit a successful licence application, and will work with you to ensure a strong application is submitted.

We will carry out a review of the role you want to sponsor someone in to ensure it meets the required skill and salary level, and to avoid you investing time and money in an application which would not meet UKVI requirements.

Once the licence is in place we can continue to help you to sponsor other new employees as and when you need to. We also work with your HR or senior management to ensure you meet your ongoing UKVI compliance duties and identify any shortcomings that would be picked up should they visit you.

If your business would benefit from advice on employing non-UK residents now or in the future, please get in touch.





Helen Howes Trainee solicitor

Helen is an employment law masters' graduate who, prior to becoming a trainee solicitor, worked for several years as an employment law paralegal. She is also experienced in business immigration law.

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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Chris Wills	chris.wills@willans.co.uk	Nigel Whittaker	nigel.whittaker@willans.co.uk	
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