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**KNOW YOUR LIMITS**

*Boundary disputes*

**PERMANENT MARKER**

*Salisbury's blue plaques*

**DUTY CALLS**

*UK property taxes*



# LIVING HISTORY

*The Chalke Valley History Festival  
moves to a new location this year  
and promises to be better than ever*

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# WELCOME



Salisbury is one of the most historically significant towns in the UK, and remains of the city's past can be seen throughout its streets to this day. We believe it is important to be proud of your heritage and that looking back is often a good way of helping us to look forward. This is why this issue of our publication has a distinctly 'historic' feel to it.

Our cover feature, for instance, explores the goings-on at the Daily Mail Chalke Valley History Festival (p.24), an event we are always proud to be associated with, and this year we sponsor TV historian Dan Snow's closing speech, entitled The Importance of History. We also highlight the locations of the city's blue plaques (p.36), where famous people of the past are commemorated on the buildings of the present.

Our firm is almost 300 years old and our traditional values are certainly core to our strength. Nevertheless, much of our success has been our commitment to our clients and those practice areas that define us, coupled with our readiness to adapt and invest as a forward-looking business.

The law, however steeped in the past it may seem, is in fact an ever-evolving entity. Earlier this year the team at Wilsons secured a ground-breaking Supreme Court ruling concerning a contentious inheritance, a high-profile case with a large amount of press coverage (p.12). Also covered in this issue are UK property taxes (p.08), new rules concerning property overseas (p.16) and boundary disputes (p.20). So while, yes, it is fun to look back, there is certainly no standing still. ■



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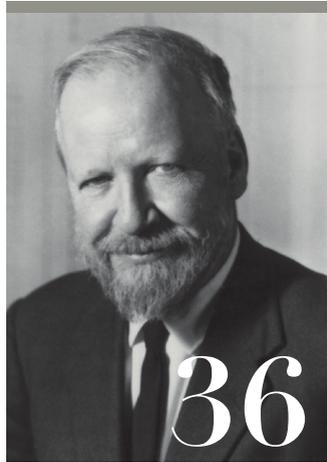
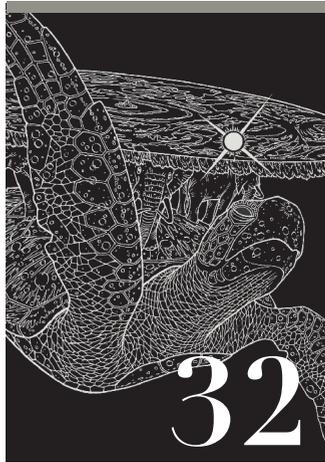
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**ON NOW**

### WILTSHIRES AT GAZA 1917

The Rifles Berkshire and Wiltshire Museum present an exhibition about the Experiences of a Battalion during World War One (until 30 November).



**ON NOW**

### DISPERSING THE NIGHT

Salisbury Cathedral hosts Brazilian-born artist Ana Maria Pacheco's striking show, which explores the hope held within the darkness of life (until 23 July).



**ON NOW**

### THE STORY OF MOMPESSEON HOUSE

A new exhibition celebrating the 40th anniversary of the National Trust opening Mompesson to visitors.



**26/05/17**

### ARTS FESTIVAL

The Ageas Salisbury International Arts Festival is attracting some amazing talent this year (until 10 June).

## EVENTS DIARY

**A WILSONS GUIDE TO WHAT'S ON IN THE LOCAL AREA THIS SUMMER AND AUTUMN**



**26/06/17**

### DAILY MAIL CHALKE VALLEY HISTORY FESTIVAL

With its vast living history through-the-ages displays, it is a celebration of history like no other (until 2 July). See page 24 for more.



**28/06/17**

### BIBURY CUP DAY

One of Salisbury's most historic races: The Whitsbury Manor Stud Bibury Cup, which has been run since 1899.



**31/08/17**

### END OF THE ROAD MUSIC FESTIVAL

Annual 'alternative' music festival held at the Larmer Tree Gardens (until 3 Sept).



**16/09/17**

### TERRY PRATCHETT

Salisbury Museum presents a major exhibition based on the life of Sir Terry Pratchett (until 13 January).

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## Taxation

# A tax on all your houses?



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*What every home owner needs to know about the taxation of residential property*

## KEY POINTS

- Take specialist advice
- Review the way you own/buy your property
- Maximise all taxation opportunities

One hundred years ago, 77% of households in England and Wales rented somewhere to live. Today, home ownership is the norm for millions of people. However, alongside the pleasures of owning your own home come financial obligations. When it comes to taxation, the way the Government taxes residential property has changed a great deal in recent years and continues to change. All home owners should understand how they might be affected.

Wilson's partner Paul Barnes says: "It's a perfect storm of residential property taxes. Even if you think you understand how the law currently works, you should probably think again. Anyone planning to buy/own property really ought to take specialist advice early on. Time and again, we see people who have made a sale or purchase without fully understanding the taxation implications. Once the transaction is complete, it is usually too late to do anything to mitigate the financial impact. It's an easy trap to fall into."

Owning a property for rent is on the rise. Almost one in five residential properties is owned by a landlord. It's not just buy-to-let investors getting in on the act; many people find themselves deemed to have a second property accidentally - by buying somewhere for a relative to live, for example, or marrying a partner who already owns a property.

"There are still plenty of people who don't realise there are taxes to be paid in connection with residential property," says Paul Barnes. "The Government makes it

clear the responsibility lies with individuals to be properly informed about their fiscal obligations. Of course, if you don't pay taxes that are due, then you will be fined. With such a flurry of tax changes, and more in the pipeline, now may be a sensible time to review the way you own/buy your property and make sure that you are maximising all opportunities from the point of view of taxation."

## STAMP DUTY LAND TAX

Most property buyers are well aware of stamp duty - or, to give it its full name, Stamp Duty Land Tax (SDLT). It's a tax of up to 15% payable upfront when you buy a property worth more than £125,000 in England, Wales and Northern Ireland.

It gets more expensive if buying a new residential property means you'll own more than one. Changes introduced in April 2016 mean that you'll usually have to pay 3% extra on top of normal SDLT rates when you buy a second property.

Paul Barnes says: "We need to wave a huge red flag about this because so many people can easily find themselves in this situation: if you just want to help your son or daughter with somewhere to live while they are at university, or ensure your elderly parents are properly housed, then you could be hit with the extra 3%." What's more, in these cases SDLT kicks in at a reduced threshold of £40,000, and even applies if your other/main property is outside the UK.

A really important feature of SDLT is that a married couple or a couple in a civil



### RESIDENTIAL PROPERTY

We handle the legal aspects of sales and purchases of properties ranging from three-storey homes in the heart of London, to landed estates in the Wiltshire countryside. The variety of our case-load at any time could be said to mirror and represent the different

levels of sophistication, and varied requirements, of the clients we look after. Frequently we are asked to advise on bespoke higher value or more complex properties, but equally we might be involved with the transfer of rural land, advising on rights of way and handling a variety of other conveyancing work.



**DUTY CALLS:** The way the Government taxes residential property has changed a great deal in recent years

partnership are only entitled to one main residence between them. So, if one buys a property when the other partner already owns somewhere, then unfortunately the 3% surcharge will apply.

For example, an individual buying their first and only property for £650,000, would pay £22,500 SDLT, calculated as follows:

Property sale price	SDLT rate	£ amount
0 - £125,000	0%	0
£125,001 - £250,000	2%	2,500
£250,001 - £925,000	5%	20,000
£925,001 - £1,500,000	10%	0
£1,500,001 +	12%	0

**Q What does this mean for someone who is the beneficiary of a trust which holds residential property?**

**A** Generally speaking, HMRC will treat you for tax purposes as if you owned an interest in the trust property. So if you then acquire a property in your own name, you'll be subject to the surcharge. And if you already own a property and the trustees then acquire a property, the surcharge will again apply. There are some exceptions, but only in certain circumstances. It is a complex area and therefore expert advice should be taken.

**INHERITANCE TAX (IHT)**

Inheritance Tax is a tax on the estate (property, money and possessions) of someone who has died. The standard Inheritance Tax rate is 40%, charged on the part of your estate that's above the threshold. Your beneficiaries won't normally pay Inheritance Tax if:

- a) the value of your estate is less than the (current) £325,000 threshold or
- b) you leave everything to your spouse or civil partner (or a charity or a community amateur sports club)

However, HMRC is casting its net ever wider when it comes to Inheritance Tax. From April 2017, the Government was looking to make all residential property subject to IHT, no matter how that property is held and by whom, so all non-domiciled individuals and non-resident trusts holding property via a non-UK company may now be subject to IHT charges.

Paul Barnes explains: "The result of these proposed changes is that some people may wish to collapse their non-UK resident property holding companies. If you are in that situation, then remember to assess all the potential costs of a restructuring (such as Capital Gains Tax) and check that it will be an affordable option. »"

**“Even if you think you understand how the law currently works, you should probably think again”**

» “For certain property owners a company structure may still make sense - and some individuals may still want to own property through those vehicles in order to maintain their privacy, and simply accept the tax implications.”

At the time of writing, however, the situation is uncertain as the Government omitted the relevant legislation from the Finance Bill 2017, leaving open the question of whether these provisions will come into force, and there will not be any further clarity on this until after the General Election on 8 June. Certainly it is something to look out for.

**Q Will debt secured on my property continue to be deductible for IHT purposes?**

**A** Yes, broadly speaking. However, any loan taken out to acquire, maintain or enhance property as well as any security, collateral or guarantee given by a borrower or third party in connection with such a loan will fall into the IHT net in the hands of the lender/guarantor. Again, as with the other proposed IHT changes the Government has also omitted the relevant provisions to affect these changes from the Finance Bill 2017.

**CAPITAL GAINS TAX (CGT)**

Capital Gains Tax is a tax on your gains when you sell (or ‘dispose of’) something that has risen in value. You are taxed on

the profit that you make (not the money you receive in the sale). Everyone has an annual CGT allowance, which is £11,300 for the current 2017/2018 tax year.

How CGT applies to residential property has not greatly changed. All residential property falls within the CGT regime, no matter how that property is held and by whom (including all non-residents, whether individuals, corporations or trustees).

But the good news is that there should be no CGT to pay if the property you’re selling is your main residence, and you have lived in it as such. This relief is applied automatically. (Remember that married couples and civil partners can only count one property as their main home at any one time.)

CGT will kick in if you make a profit when you sell or dispose of property that’s not your home - so any buy-to-let properties, business premises, land or inherited property.

The highest CGT rates (currently 18% and 28%, depending on the marginal rate of the property owner) apply to the sale of property by an individual or trustee. Where the use of the property qualifies for relief from the ATED charge (explained in more detail below), a corporate owner will be subject to tax on gains at the corporation tax rate (currently 19%).

**ANNUAL TAX ON ENVELOPED DWELLINGS (ATED)**

Annual Tax on Enveloped Dwellings (ATED) was introduced in 2013 as an annual tax payable mainly by companies that own UK residential property valued at more than £500,000. The company is subject to an ATED charge (current range £3,500 to

**“Anyone planning to buy/own a residential property really ought to take specialist advice early on”**



£218,200) by reference to that property. At the time of writing, a revaluation of all affected properties is underway and future ATED charges will be calculated according to their April 2017 value.

### **Q** How is CGT applied to ATED properties?

**A** Where property falls within the ATED regime (and is not subject to relief), the highest CGT rate of 28% will apply on its sale.

### **INCOME TAX**

Income tax really only matters for owners of residential properties as rental income from a commercial let is subject to UK income tax.

If there is a mortgage over the property, those finance costs have been previously deductible in full from the rental income received - the net effect of which is to reduce the taxable income.

However, this regime is changing significantly. From 6 April 2017, landlords who are individuals and higher rate taxpayers will be subject to a phased restriction on the effective tax relief they can claim on mortgage interest.

Paul Barnes says: "By the 2020/21 tax year, only a basic rate tax credit equal to 20% of the finance costs relating to the property will be available. This will have the effect of increasing the effective rate of tax payable by the landlord on rental income where their investment properties are leveraged."

This restriction will not apply to corporate property owners or in relation to furnished holiday lets. ■



## **LEASEHOLD RESIDENTIAL PROPERTIES**

**Wilson's explains the taxation issues that apply to leasehold properties**



Tax is an equally important consideration for those extending their leases or purchasing

the freehold of their block of flats. Some of the leasehold issues that give rise to taxation include:

- When lessees have purchased the freehold of their building ('collective enfranchisement') and are then granted their lease extension for free sometime later. If HMRC considers that the lessee is getting something of greater value than the premium they originally paid, then there will be tax to be paid. The Revenue can set aside the value of the transaction and substitute the open market value.
- When a premium is paid to the freeholder for a lease extension or collective enfranchisement there may be tax to be paid on that sum, although there may be roll over relief where the freeholder is required to grant the lease extension or sell the freehold under the statutory procedure.
- If there is a dividend paid to members of a freehold-owning company this will be subject to

income tax for those individuals.

- Lease extensions and collective purchases may also be subject to SDLT.

Wilson's Senior Associate Jane Canham adds: "Dealing with leasehold residential properties requires specialist knowledge and expertise. We always recommend that lease extensions are granted as soon as a group has purchased the freehold of the building in order to avoid any problems further down the line. We work with our tax team on enfranchisement transactions to ensure that the client is fully advised. The revenue has 20 years in which to claim tax from you, and we want to avoid our clients having a nasty surprise in the future."

Wilson's is a member of ALEP (Association of Leasehold Enfranchisement Practitioners), the professional body for practitioners experienced in the residential leasehold sector, and can advise on lease extensions, freehold purchase, right to manage and service charge issues.

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## Contentious Probate

# Will power

*Wilson's secures landmark ruling on testamentary freedom*



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## KEY POINTS

- Do some preparatory thinking
- Consider whom and what you care about
- Make a note of your assets
- Use a qualified solicitor

We all know it is important to make a will, so that when we die, our property and wealth go seamlessly to those people and causes that matter to us. It's a very personal, sensitive matter. But how sure can we be that our wishes will be respected? The good news is that a recent landmark decision by the Supreme Court in the high-profile case of *Ilott v Blue Cross* has confirmed that, in England and Wales, we are in general free to choose who will inherit our property when we die.

The story began when Mrs Heather Jackson died at the age of 70 leaving an estate worth £486,000. In her will she left financial gifts to the BBC Benevolent Fund, the Blue Cross, RSPB and RSPCA, but nothing to her daughter, Heather Ilott. The family history provided some explanation for her decision. Heather's father died as a result of an accident at work in June 1960 when Mrs Jackson was pregnant with Heather. Heather was born in September 1960.

Mrs Jackson brought her daughter up as a single parent, working throughout to pay the bills. When Heather was in her mid-teens, she fell for a boy named Nick Ilott but Mrs Jackson disapproved. At the age of 17,

Inheritance matters: The case was taken to the Supreme Court



Heather ran away from home in the night and went to live with Nick's family. She and Nick stayed together, married and had five children. They made little money, lived in a council house and relied largely on benefits to get by.

All attempts at reconciliation failed. Heather was entirely financially independent of her mother throughout her adult life. She accepted that she was capable of working but said she had made a decision not to, so that she could look after her children and, once they had grown up, her home.

### REASONABLE PROVISION

When Heather found out that she would receive nothing from her mother's estate, she brought a claim in 2007 under the 1975 Act. Under the Inheritance Act (Provision for Family and Dependents) of 1975, a will can be contested if the deceased failed to provide reasonable financial provision for someone who is eligible to bring a claim, such as a child.

However, Mrs Jackson had left two letters with her will explaining why she had decided to leave nothing to Heather. In the second letter, she asked her executors to defend any claim Heather might bring.

The case progressed through the courts, culminating in a final hearing at the Supreme Court in March 2017 when the judges decided that the majority of Mrs Jackson's estate should go to the three charities, exactly as she had specified. Heather Ilott was awarded £50,000 from the estate for 'maintenance'.

Wilson's partner James Aspden, who acted for the three charities named in the disputed will, explains: "The Supreme Court's unanimous ruling confirms very clearly that we are, in general, free to choose who will inherit our property when we die. It clears up a number of points where the law had become uncertain and will enable people drafting wills to give clearer advice to their clients. The most important message it sends is that your wishes matter and that if you choose to record those wishes in a will, they will be listened to." ■

**"Your wishes matter and if you choose to record them in a will, they will be listened to"**

## MAKING A WILL THAT WORKS

### A five-point plan of action

The vast majority of wills are not contentious. (They are also an important source of revenue for charities. In 2015 Britons left legacies worth £2.54 billion to charity.) How can you make sure that the decisions you make about distributing your estate will not cause problems after your death?

- 1** Decide that you will make a will, however painful thinking about it may be. Around half of British adults have no will in place, leaving others to decide who will inherit their assets when they die.
- 2** Use a qualified solicitor. As our story shows, making a will can be tricky. Lawyers will help you through the maze and ensure your will is sound.
- 3** Before you see a solicitor, do some preparatory thinking. Make a note of all your assets - savings & investments, pensions, property and valuables. Consider whom you care about (family and friends), what you care about (charities and good causes) and list them.
- 4** If your choices are unusual or not what your family would expect, then your solicitor will help you write a letter of explanation, to sit alongside your will. It's best if this emphasises the positive benefits of your decision, rather than any negative factors.
- 5** If your personal situation includes divorce, second marriage, cohabitation and other blended family scenarios, then it is even more important to carefully examine the options and record your decision making. Your solicitor will help you do this.



#### WILL AND TRUST DISPUTES

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We are known for our discreet, pragmatic approach. The team includes seven full and associate members of the Association of Contentious Trust and Probate Specialists (ACTAPS) and two full members of the Society of Trust and Estate Practitioners (STEP).

## Succession Planning

# Staying in safe hands

*Family businesses are normally passed on to the next generation, but if that's not an option there are always the existing employees*



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## KEY POINTS

- Establish a timeframe
- Consider your new ownership structure
- Understand the value of your business
- Select a successor team
- Get expert advice

**C**ompany owners planning to exit their family business when they retire, or for other reasons, will almost always want to hand the baton on to the next generation. In some cases, however, that's not possible. Younger family members might not have the right skills or want to take over the business - or there might not be a 'next generation'.

On the face of it, selling the company on the open market seems like the obvious way forward, but for owners, there is often far more in play than simply making an economic decision. First is a personal attachment to the business and the legacy that's been built and

nurtured through many years of hard work, and second is loyalty to employees, with owners keen for them to continue in their roles and within the same cultural environment. A full-blown sale puts all of this at risk, with no control over the company's future direction or how it will be structured.

A very attractive alternative is to sell the business to key employees, which yields benefits all round. Employees have a vested interest in keeping the company buoyant; they know the business inside out; they have established relationships with clients and the supply chain; and they tend to have a strong affinity to the brand and each other.

With a sale of this kind guaranteeing the firm's continuing independence, ethos and good name, employees are likely to be happier and want to go the extra mile to preserve its legacy and ensure a strong future. From an owner's point of view, this type of sale also allows them to choose whether to remain involved in the business and to what extent, such as by having a non-executive or a consulting role. They can also control the pace of the ownership transfer and influence the changes within the business during the process.

### NEW OWNERSHIP STRUCTURE

Unlike an external buy-out, selling to employees offers a lot of flexibility and can be shaped to fit the business's needs, meet the owner's objectives and reflect employees' aspirations. The structures and schemes used for the sale may involve:

- A management buy-out using a new holding company. This would typically entail a purchase over a short timeframe using external funding
- A repurchase of the owner's shares by the company - though this route may impact on capital gains treatment
- Share options, such as an Enterprise Management Incentive (EMI) scheme whereby the owner's shares are sold to individual employees

### GETTING THINGS RIGHT

Whatever form a sale to employees takes, careful thought and planning is vital - not least tax planning to ensure that everyone benefits from the best tax efficiencies and team members steer the right path through the various rules and regulations. Professional advice can therefore be indispensable, and with everything well considered and done right, business owners can bow out knowing that their company is staying in safe hands and is set for a great future. ■

## SETTING THE PARAMETERS

### Key considerations to take into account when transferring a company to employees

#### TIMEFRAME

- Establish timeframe for transfer
- How will your involvement change over this period?
- How long do you want to retain a role?
- What control and management changes will there be over the period?

#### SECURING FUTURE BUSINESS SUCCESS

- What is required to maintain business value during transfer and beyond?

#### SELECTING THE SUCCESSOR TEAM

- Ensure you have the right people - leadership, management, other key skills

#### ENGAGING THE SUCCESSOR TEAM

- Create the right culture and environment to ensure that key individuals are committed to their role as future proprietors

#### VALUE - AND HOW YOU WANT TO EXTRACT IT

- How much is the business worth now?
- How much is it likely to be worth within the transfer timeframe?
- How much do you want for your interest in the business?
- How is the purchase to be funded?
- How do you want to extract value, such as capital, income or pension provision?

#### THE MECHANISM

- Consideration to be given as to how best to structure arrangements. Depends on what you are trying to achieve and the background facts.

**“Unlike an external buy-out, selling to employees offers a lot of flexibility and can be shaped to fit the business's needs, meet the owner's objectives and reflect employees' aspirations”**



#### COMPANY & COMMERCIAL

The day-to-day life of a business revolves around its core purpose - to be profitable and successful.

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getting the most out of investments, restructuring and general financing issues.

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# Local RULES

*Your overseas property may not be covered by your UK will, as inheritance is governed by the country it is located in, as Rupert Wilkinson explains...*

## THE NEW RULES

Brussels IV, which came into effect in 2015, enables British owners of European property (excluding property in Ireland and Denmark) to bypass domestic inheritance laws in favour of English law. Here's the new rule in action:

A UK homeowner bought a house in France 15 years ago. He had an English will only, leaving his estate to his wife, with his UK property qualifying for the spouse exemption from UK inheritance tax. He then moved to Spain and purchased a property there. As things stood, his French and Spanish properties would have been subject to Spanish inheritance law because he was living in Spain. This meant much of the value of his overseas properties would not pass to his wife and some would not qualify for exemption from inheritance tax. As Brussels IV has been adopted in both France and Spain, he was able to sign new wills in England, Spain and France, with his French and Spanish wills stating he wanted those estates passed on in accordance with English law, ensuring his wife would inherit all three properties, and all would benefit from the exemption from inheritance tax.

According to estimates by the Association of International Property Professionals, around a million British people now own a property abroad. Most people take it for granted that when they die, their overseas home forms part of their estate and is passed on according to their wishes, however that's not necessarily the case.

**Q** I've assumed that my UK will covers my overseas property. Is that correct?

**A** No, it isn't. Property inheritance is usually governed by the law of the country it's located in, so if you owned a home in Florida, for instance, US law would apply by default.

**Q** What are the direct implications of this?

**A** The main issue is that the law of the particular country might conflict with your UK will. For example, most European countries and many others around the world have what are known as 'forced heirship' laws. These require that specific fixed portions of a person's estate must be passed on to particular relatives, usually a spouse and children, regardless of what your UK will says. The exact rules will differ in each country but the principle is the same.

**Q** Is there anything I can do to avoid this conflict?

**A** It's vital to get legal and tax advice where your property is located to

find out what the local rules are and how they affect you. In some countries where forced heirship overrides wills, having a will won't ensure that your property is distributed according to your wishes but there may be other options, such as transferring the property into corporate or trust ownership.

In most instances, it's still important to have both a UK and a local will. Although some countries will accept a UK will, probate needs to be granted here first, which can take a long time, then the process has to be started all over again in the other country. With two wills, probate can be applied for at the same time in both countries, shortening the timescale.

**Q** My property is in Europe. Does this make any difference?

**A** Yes it does. All European countries, apart from Denmark, Ireland and the UK, have signed up for what is known as Brussels IV (see panel left). In essence, inheritance follows the law of your place of residence if you live in the EU but it also allows you to specify in your will that the law of your nationality should apply. As an example, if your property is in Italy and you want it to be treated under English inheritance law, you can state this in the will you make in Italy and it will be adhered to.

Importantly, even though the UK has opted out of Brussels IV, the rule applies to property in Europe owned by UK residents and citizens. In other words, a UK national who owns a home in



Greece can choose application of English law there but a Greek national with a home in the UK can't opt for Greek law here.

**Q What are the rules concerning inheritance tax?**

**A** In the UK, if a spouse inherits everything there is no inheritance tax (IHT) to pay, however, in other countries, local rules might apply including different rates of IHT for the various beneficiaries. There is also potential for double taxation, with IHT payable in the UK as well as in the country where the property is located. In practice this rarely happens, as there will usually be either a 'double taxation treaty' in place giving one country principal tax rights or UK relief on IHT paid overseas. Nonetheless, it's always best to get professional advice so that you know exactly where you stand.

**Q What are my best next steps covering my overseas property?**

**A** The key is to get sound legal and tax advice where your property is located and put the right wills in place. We have links with reputable lawyers worldwide and work collaboratively with them to ensure that UK and overseas wills dovetail. We'll happily put you in touch. ■

**A PLACE IN THE SUN:**  
Does your UK will cover your property abroad?

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# Analysing the difficulties around the sale of developmental land

Where land is sold for development, the sums can be eye watering and thinking about the tax consequences at the outset can be beneficial.

The sale of land for development gives rise to a capital gain for most UK landowners. Following the Finance Act 2016, income tax has become more of an issue especially where the landowner is involved in the development process.

## Promotion agreements vs. Option agreements

As the cost of obtaining planning permission is so high, the landowner often accepts an offer from a land promoter or an option from a developer.

If the planning permission process is progressing well, before the purchaser arrives, a conditional contract can be used. Broadly, where a contract is conditional, contracts will be exchanged but completion will not take place until the condition is satisfied. In most cases the contract is conditional on satisfactory planning permission being granted. Provided the condition is fundamental to the contract, the relevant date for Capital Gains Tax (CGT) will be the date the condition is satisfied.

## Promotion Agreements

A promotion agreement is an agreement between the land owner and the promoter. The promoter generally undertakes to obtain planning permission and to find a purchaser. The promoter will charge a fee in the region of 20% of the sale proceeds of the land. When the promoter finds a buyer the gain on the land is likely to be liable to CGT.

The sale of land is usually exempt for VAT i.e. no VAT is payable on the sale proceeds but equally no VAT is recoverable on any costs associated with the sale. However, with promotion agreements, the promoter is providing a service and so will have to charge VAT on the fee. The landowner should consider opting to tax the land, which registers the land for VAT. As a result, the sale proceeds may become liable to output VAT, but in that case input VAT would also be recoverable on the subsequent costs associated with the sale, including the promoter's fee and legal costs. Subjecting the land to VAT may result in higher stamp duty land tax charges than otherwise.

## Option Agreements

The main alternative to promotion agreements are option agreements. An option agreement gives the developer the right to buy the land in question at an agreed price, normally based on a percentage of market value, after planning permission has been obtained. The option holder will pay an option fee to acquire this option, which may be time limited and subject to a renewal fee. Option agreements over land and options requiring a land owner to enter into a land transaction can bring the option itself within the scope of stamp duty land tax.

Under an option agreement the amount subject to CGT is the value of the option monies received plus the right to receive any further potential option receipts during the option period. What frequently happens is that the land is included in a local Strategic Plan, but it then takes another five years, for example, to get detailed planning permission. During that period, the developer may wish to renew their rights under the option. When



Selling land for development can be lucrative, but the complexities mean that experienced tax and legal advice needs to be sought from the outset.



the land is finally sold, option fee receipts are added into the sales proceeds and a credit is given for the tax already paid on the option fees. The purchaser's CGT cost of acquiring land would include amounts spent on options to acquire that land.

### Overage clauses

Most sale agreements (resulting from an option or promotion agreement) contain some sort of overage clause. An overage is the payment of additional sums if certain events happen. The two most usual types of overage relate to a payment if there is additional developable area or a payment based on the final sale proceeds of the developed property.

For tax purposes the former has historically been subject to CGT and the latter subject to income tax. In both types of overage, the value of the right to receive the overage has to be estimated and that value taxed at the time the option is exercised

or, in the case of the promotion agreement, the date contracts are effectively exchanged.

### Pooled land

Land on larger sites is often "pooled". Where there is more than one landowner involved in providing land for the development, there will be an average price paid to each of the landowners on a per acreage basis. Each landowner may receive the same price regardless of whether their land is used for residential housing, infrastructure or open space.

The pooled landowners involved in such a sale receive a share of the proceeds each time any of the land is taken. The landowner whose land has been sold is assessed for CGT on the total proceeds of sale but does not get a tax deduction for the amount which must be paid to the other landowners. This is a serious issue which needs to be addressed at the outset of any negotiations,

as there are ways to tackle the problem, but as values increase the problem becomes greater.

### Seeing the complexities

Selling land for development can be lucrative, but the complexities mean that experienced tax and legal advice needs to be sought from the outset.

If you would like to find out more, please contact:



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Smith & Williamson is an accountancy, investment management, financial planning and tax group with a network of 12 UK offices and dedicated Agriculture and Landed Estates teams.

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Offices: London, Belfast, Birmingham, Bristol, Cheltenham, Dublin (City and Sandyford), Glasgow, Guildford, Jersey, Salisbury and Southampton.

By necessity, this briefing can only provide a short overview and it is essential to seek professional advice before applying the contents of this article. No responsibility can be taken for any loss arising from action taken or refrained from on the basis of this publication. Details correct at time of writing. The tax treatment depends on the individual circumstances of each client and may be subject to change in future.

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## Property Disputes

# Know your limits

*What do you do if you are faced with a dispute about boundaries to your property?*



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## KEY POINTS

- Check your deeds for details
- Try to resolve the issue amicably without lawyers
- Fully understand the value of the boundary
- Do your research thoroughly and gather information

**T**hey say good fences make good neighbours. Sadly, the opposite is equally true. According to Wilsons partner Peter Bourke, boundary disputes are “terrifyingly common, and one of the most frequent types of litigation”.

Why should this be? Often it’s down to human nature; the boundary dispute is just the symptom of a bigger problem: a misunderstanding, breakdown of a relationship or other disagreement.

These days it is only too easy to send off a text or email using language that we might not necessarily use face to face and which causes offence. In such circumstances, the boundary becomes a tangible item through which the aggrieved party can address more intangible issues.

What is more, there is no established rule in English law about who owns which boundary (such as fences, walls and hedges) or who is responsible for maintenance. If you cannot agree the location of the boundary proceedings in the County Court or the Land Registry adjudicator will determine where it is but at great cost.

Each property is individual and owners have to check their deeds for the details.

“Our starting point is always to work out what the real problem is, look at the evidence, and then set about finding a resolution,” says Peter Bourke. “We are always mindful that people need to go on living next door to each other.”

If your neighbour raises an issue about your mutual boundary - maybe he or she thinks

the fence is in the wrong place - the first step is always to try and resolve it amicably, without calling in the lawyers. Talk to your neighbour and have a good old-fashioned face to face conversation. You might discover that your neighbour is actually concerned about something completely different which is easy to solve.

It is always better to remain on good terms with your neighbours. Remember that when you come to sell your property you must declare any disputes with neighbours. A neighbour dispute is likely to deter potential buyers. If you reach an agreement with your neighbour, record it in writing and register it with the Land Registry.

Only when you have exhausted the personal approach should you think about involving professionals. Boundary disputes are invariably costly in terms of time, money and emotional energy. Peter Bourke says: “It is important to understand that embarking on a legal solution may well cost many tens of thousands of pounds.”

The Ministry of Justice says boundary disputes can take anywhere between three months to several years to resolve, and costs typically range from £10,000 to £50,000<sup>1</sup> per case. In bitterly contested cases the costs are much higher.

Faced with the potential for a protracted boundary dispute (which could also be about rights of way or a restrictive covenant) people need to ask themselves: How important is this to us? How much will it affect the value of our property? Will it



### PROPERTY DISPUTES

We assist landowners, landlords and tenants on the preservation and enforcement of property rights, whether they be commercial, residential or agricultural. Our guidance is sought regularly on rights of way, boundaries and adverse possession

as well as dilapidation claims, lease renewals and forfeiture proceedings together with estoppel related claims.

We have particular expertise in respect of agricultural tenancy issues including rent reviews, succession applications and Tribunal proceedings.



## “Our starting point is always to work out what the real problem is and then set about finding a resolution”

affect enjoyment of our home? In other words, work out what it is actually worth.

Very often it becomes clear that the financial and human cost will be greater than any substantive benefit.

If it is impossible to resolve the issue through any other route and you wish to appoint a solicitor, either to pursue or defend a claim on the boundary, then you will need to gather information to support your case.

### This can include:

- Evidence of boundaries in your title deeds. You may have your deeds on file or they could be stored by your solicitor, bank or building society.
- Information from the Land Registry. Most land in England and Wales is registered but only show the general boundaries of the property unless the previous owners had worked out the exact boundaries. You can get a copy of the title plan for any registered property in England and Wales from the Land Registry. However, these plans are sketches, not scale drawings, and cannot be used to pinpoint the location of the boundary to within a few centimetres.
- Other records, such as aerial photography or old family photos, can confirm the existence of a fence or hedge but not its precise location.
- Old planning records for house extensions or new garages can be useful sources of information as they might include detailed site surveys and to-scale drawings.
- Statements from previous owners confirming the location of fences could be essential to determine boundary location, although they may not determine ownership. ■

<sup>1</sup> MoJ *ibid*



## DON'T SIT ON THE FENCE: CASE STUDIES

### No man's land

Two landowners fell out over the exact location of the boundary between their respective holdings, and wanted to install a new fence to delineate it. The site was several hundred acres of farmland, scrub and woodland in a rural area and the original hedge/fence had long disappeared with minimal prospects of development. A jointly appointed specialist surveyor determined the position of the original boundary. However, the two parties continued to argue over which side of the boundary the new fence should be located - even though the actual area in dispute was about 800 metres x 4cm and had negligible financial value. By this point, costs of the dispute for each party had risen to £50,000 and both firms of solicitors involved disengaged themselves from the matter.

### Gardening leave

While Mr K was on holiday his neighbour moved the boundary fence one metre into Mr K's garden. On arriving home at 10am Mr K saw what had happened. Later that morning he called in an estate agent who advised that the new boundary would not impact the sale value of the house. On hearing that, Mr K decided to put his property on the market immediately, explaining: "I saw no point in prolonging the dispute. My neighbour's action did not affect the value of my home but it did fundamentally affect my enjoyment of it."



## NEIGHBOURS REVERTING TO TYPE

Jon Maynard is a specialist boundary surveyor. In the course of his work over many years, he believes he has identified five distinct types of people who find themselves in boundary disputes

### 1 Anything for a quiet life

Giving in to what your neighbour wants is quick, cheap, and minimises the potential emotional and psychological damage of a protracted boundary dispute. But if you give your neighbour an easy victory this time, he or she might see you as a soft touch in the future.

### 2 The man or woman of principle

The man or woman of principle knows where the boundary is, believes in justice, and will not quit until justice is done (or not). It is better to be a negotiator and resolve your dispute quickly, cheaply and with far less bother.

### 3 The negotiator

Negotiators want to understand the (real) problem and how to rectify it. They will consider what they want and what they will be prepared to concede in return for the neighbour showing willing to resolve the problem. The purpose of negotiating your way out of a dispute is to achieve a settlement quickly and cheaply and to get on with your life. Being a negotiator is by far the best way of settling a boundary dispute, but it only works if your neighbour is also a negotiator.

### 4 The bully

The bully will not see any point of view other than his own, will not negotiate and will not expect you to stand up to him/her. You have two options when dealing with a bully:

- 1 present an unanswerable case that you are right - you will need a professional opinion;
- 2 treat him like a poker player, and be a poker player yourself - this takes nerve.

### 5 The poker player

Poker is not about holding the strongest hand but about making other players think that you hold the strongest hand. If your neighbour is a poker player you have little choice but to play along. If you have a strong case and know that your neighbour's case is weak, then you could make your neighbour think that you can go on and on raising the stakes. But, ultimately, that could end up in an expensive court case.

As Jon Maynard says, the most sensible behaviour by far is that of the negotiator: "If you can persuade your neighbour to be a negotiator too, there is a chance that you both may win. You will certainly reduce the cost, the time and the distress that would otherwise attend your boundary dispute."



The Handelsbanken Salisbury team

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\* EPSI Rating, October 2016

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If you would like to discuss your personal or corporate banking needs over a coffee, we would love to hear from you. Please contact Graham Renshaw, Branch Manager on 01722 411 305 or [grr02@handelsbanken.co.uk](mailto:grr02@handelsbanken.co.uk)

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# LIVING HISTORY

*The Daily Mail Chalke Valley History Festival moves to a new location this year and is better than ever. Here is a taste of what you can expect*





Attention! Napoleonic soldiers



Brothers Tom and James Holland

© Russell Emmm 2014



Taking aim: living history in action



Pop-up talk: James Holland



Ground troops: getting ready to fire



For one week every year, the chalk downs of Wiltshire echo to the sound of cannon-fire, muskets and music, and anyone visiting for the first time could be forgiven for thinking they had wandered on to the film set of an epic costume drama.

The Daily Mail Chalke Valley History Festival, which is in its seventh year, is like no other. Set against the backdrop of lush English countryside, it is the largest festival in the UK dedicated entirely to history and, alongside a roll call of distinguished speakers, offers a series of stunning events including living history displays, a Schools Festival [see overleaf] and a spectacular air show.

This year, on the 50th anniversary of the Summer of Love and the release of The Beatles' iconic album *Sgt. Pepper's Lonely Hearts Club Band*, the festival runs from 26 June to 2 July on a new site at Church Bottom in Broad Chalke for the first time.

"We're obviously sad to be leaving Ebbesbourne Wake, as we've been very happy there," says Festival Co-chair and Programme Director James Holland, "but Church Bottom is also an absolutely stunning spot and still in the heart of the Chalke Valley, two factors we believe are of vital importance."

#### DISCUSSION AND DEBATE

Something else of vital importance is the stunning array of speakers coming to talk on a range of diverse subjects, including the 500th anniversary of the Reformation, the 200th anniversary of the death of Jane Austen, the centenary of the Russian Revolution and the Battle of Passchendaele.

Says James: "We're very fortunate to have so many leading historians coming this summer. We're covering a huge range of historical topics and I'm delighted that so many experts and household names will be joining us. With living history throughout the week, and a stunning array of historic aircraft planned for the weekend, this will be our best ever Festival." »

## “With living history throughout the week, and a stunning array of historic aircraft, this will be our best ever Festival”

Festival Co-chair James Holland

» The household names include: Andrew Marr, Chris Patten, Julian Glover, Paddy Ashdown, Harriet Harman, Ken Clarke, David Owen, Malcolm Rifkind, Richard Dannatt, Michael Buerk, Don McCullin, John Sessions, Charlie Higson, Matt Frei, Bettany Hughes, gardener Monty Don and broadcaster Dan Snow who, as well as being at the Festival all week and presenting a live show with James for his History Hit digital TV channel, will talk about The Importance of History (at 6.45pm on Sunday 2 July - see our interview with Dan opposite).

But it's not all about experts and celebrities. Just as important are those people who have lived through historical events themselves. “We are hugely looking forward to this summer's Festival,” says Festival Director Jane Pleydell-Bouverie. “In addition to our unique formula combining living history and fly-pasts of historic aircraft with talks, panels and debates, we are especially honoured to be welcoming no fewer than seven Second World War veterans (from both sides), as well as a French holocaust survivor, all of whom have extraordinary stories to tell.”

### MAGICAL HISTORY TOUR

There will also be a host of living historians representing the Celts, Romans, Anglo-Saxons, Medieval Knights, Civil War soldiers and Napoleonic cavalry, as well as soldiers from Wellington's armies and the two World Wars. There will be an air show featuring historic aircraft, including Britain's only flying Lancaster, and, throughout the week, pop-up talks, history walks and top-quality refreshments.

At the end of the week, Dress-Up Saturday and Party Night, free to all at the festival, take on a 1930s and 1940s theme with entertainment from the glamorous Bombshell Belles.

So, pull out your patterned frocks, polish up your brogues, break out the Brylcreem and curlers and prepare to celebrate a fantastic week of events. From the opening salvos of cannon-fire at the beginning of the week to the fading strains of the band on Party Night, this is a festival not to be missed. ■

For more details and to book, please call 01722 781133 or visit [www.cvhf.org.uk](http://www.cvhf.org.uk)

D-Day Darlings



Historian Chris Lloyd



Dan Snow



Pondering the past



Learning archery

## SCHOOLS IN!

*Each year, thousands of pupils from primary school to sixth formers have the chance to visit the Festival in the first half of the week on special days dedicated to different year groups. Here are some of the highlights of this year's Chalke Valley History Festival for Schools:*

### YEARS 6, 7 & 8

- Life in the Roman Legions
- Wars of the Roses
- WWII Weapons & Uniforms
- Horrible Histories

### YEARS 10 & 12

- The Crusades & Medieval Warfare
- The Byzantine Empire
- Witchcraft & the Witch Trials
- The Russian Revolution

**PLUS:** the Children's Creative History Tent, providing art and craft activities for ages 6 to 12 throughout the weekend, and The History Tellers, with their unique retelling of history's most rip-roaring tales.

## DAN SNOW: THE HISTORY MAN

TV presenter and historian Dan Snow tells us why the past has never been more relevant to what's happening today



HISTORY LESSON:  
Today's world is a product of the past, says Dan

**Q** Can you tell us something about the topic you'll be covering at this year's festival?

**A** I'll be talking about history in the era of Donald Trump. When I was growing up, history was seen - wrongly - as something that had happened in the past and was perhaps not very helpful because the world had changed so much. Now we find ourselves back in an era where what has happened in the past might have crucial relevance for us today.

**Q** And has this been inspired by recent events on the world stage?

**A** Yes, very much so - it's been inspired by the rise of the far left of the Labour Party in Britain, by nationalism in Scotland, Trump in America, Le Pen in France - you know, the extremes.

**Q** Where would you say your love affair with history came from?

**A** I think it really started when I was growing up, listening to the stories my grandparents told me. My grandpa talked about his experiences in the war, at the Battle of Anzio, my grandma talked about growing up in India in the time of the Raj, and her grandfather was Prime Minister David Lloyd George. So history wasn't something boring and remote for me; it was all part of my daily life.

**Q** You seem to have a broad range of interests. Do you have a favourite period?

**A** I do. My favourite period is the 18th century, the 1700s. It was a time when this crazy little island we're living on went on to conquer the entire globe, and that was a remarkable story in terms of how it happened, why it happened and what the implications were. It's something I've always been totally fascinated by.

**Q** What do you like best about the job you do? You seem spoilt for choice.

**A** Just the fact that I'm able to go in person to these places, these great stages on which history has been made - whether it's Yalta, whether it's Hitler's bunkers under Berlin, whether it's Stonehenge, whether it's Viking

archaeology in Greenland - I'm just so privileged to be able to go and see all these places myself, and also to meet the people who were involved. I've met Second World War veterans, I've met Congolese genocide survivors, and it's been inspiring to meet all these people.

**Q** How has the internet changed the way you communicate your passion for the subject?

**A** It's been amazing because it allows me to communicate directly with lots of people in a new way. Previously, you had to convince people such as book publishers, TV programme commissioners and newspaper editors to let you tell a story. Now I can do it on my podcast ([www.historyhit.com](http://www.historyhit.com)) and hundreds of thousands of people listen to it every month. It's very energising and exciting.

**Q** What message would you give to young people about the importance of history?

**A** They need to understand that everything they see in the world around them today is the product of what's happened in the past. The miracle of their own existence is because of decisions taken by their parents, grandparents, great grandparents. Everything is entirely dependent on things that have happened before. So if they're interested in trying to understand the present and in making the most of it, they need to understand where that present came from.

**Q** You seem to have boundless energy - what does Dan Snow do to relax?

**A** I relax when I sleep. But during the day I relax by walking. I love hiking, and I will usually be listening to a history or politics podcast while I'm pounding the earth. I don't need to relax from work because I love my work. I don't differentiate between work and recreation or family and social time. My kids and I will visit castles, roam around, post a bit to social media, I'll come up with ideas for TV shows, and in the evening I'll have a drink with the Holland brothers talking about the Fall of Rome. I don't think work should be something you have to run from.

Wilson's is sponsoring Dan Snow's talk on The Importance of History at 6.45pm on Sunday 2 July.



# Land of PLENTY

*Lulworth Estate offers a spectacular tourist experience while remaining true to its agricultural roots. James Weld tells us the key to its success*

**N**ext time you pour milk onto your breakfast cereal in the morning, spare a thought for where it comes from - there's a good chance it's from the Lulworth Estate, which produces more than 30m litres of milk each year, much of which is destined for the food halls of a well-known national retailer.

Extending over 12,000 acres - around 20 square miles - of the south Dorset countryside, Lulworth Estate includes five miles of the spectacular Jurassic Coast and encompasses such iconic landmarks as Lulworth Cove and the much-loved Durdle Door.

Perhaps best known for its castle, the Estate also has a strong agricultural

tradition going back nearly 400 years and has more recently been in the vanguard of a programme of diversification, which includes a commitment to conservation and preservation of the land and its wildlife.

Owner James Weld, whose family has been at Lulworth since 1641, is passionate about this approach to environmental management. "We recognised the importance of the environment more than 20 years ago," says James, "not only for conservation, but also to our visitors, and we established a major ecological project in 1996. This project, centred on the coastal region, aims to ensure that we maximise habitat for both flora and

fauna at Lulworth, and includes a comprehensive programme of annual scientific surveys."

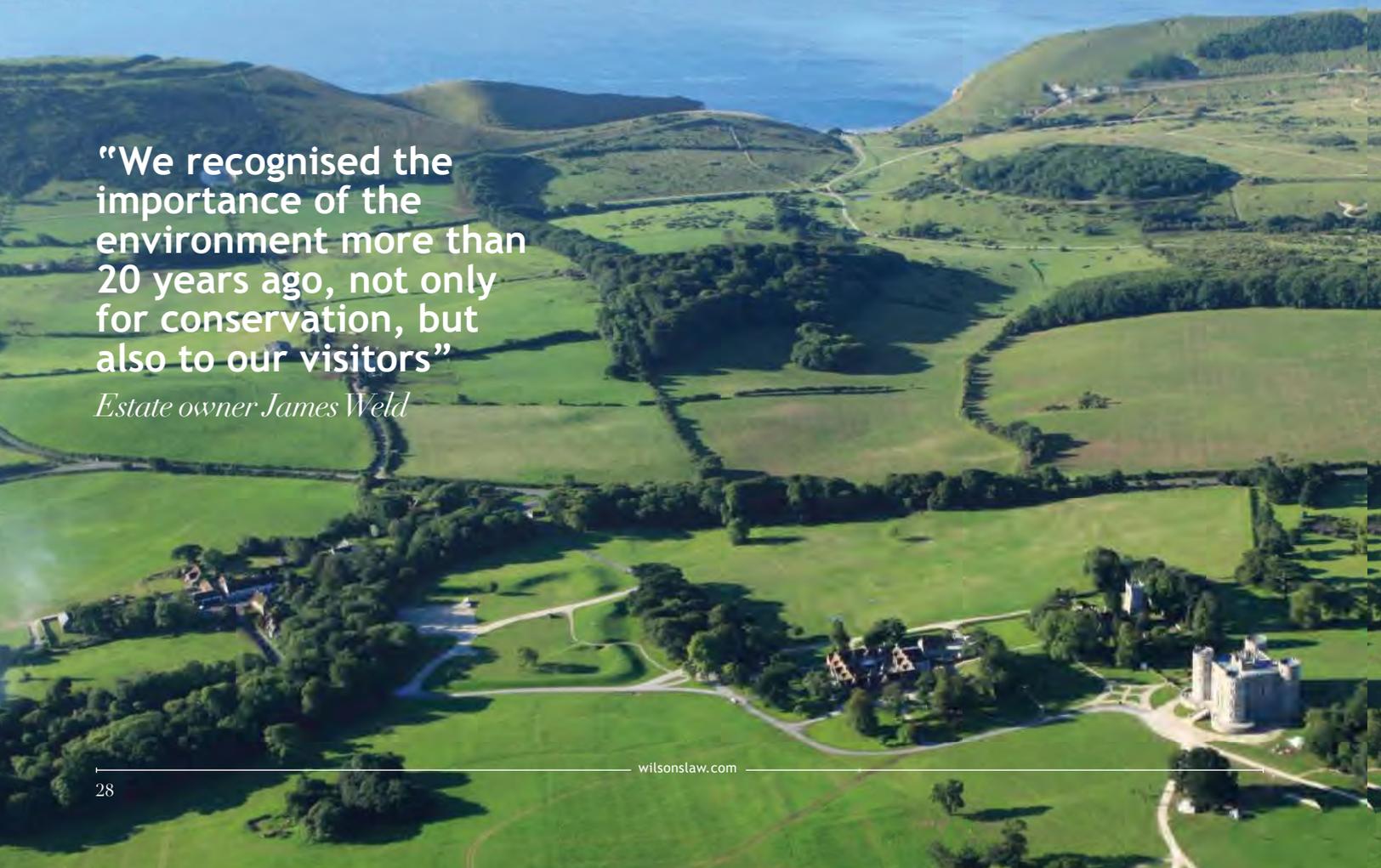
## CONSERVATION IN ACTION

As a result of this approach, Lulworth is home to 100 types of flower and plant - a big attraction for the local bee population - and 32 different types of butterfly. In fact, the Estate boasts more than 60% of British butterfly species and they even have one of their own - the Lulworth Skipper.

But agriculture remains an important part of their work. Says James: "We remain committed to the production of food, with a policy of farming the best land while managing those areas

**"We recognised the importance of the environment more than 20 years ago, not only for conservation, but also to our visitors"**

*Estate owner James Weld*



of more importance to our wildlife and plant life. By increasing our forestry, re-establishing water meadows and reinstating lost heath land, we can provide a balance for our countryside by being able to farm commercially while at the same time maximising our natural diversity.”

For Lulworth, a major part of the farming operation centres on their dairy cows - the ones who provide your breakfast milk - and 4th generation tenants JF Cobb & Sons manage a portfolio of dairies which use a wide range of production systems. Newburgh, the largest dairy, began milking in the summer of 2014, and they have adopted a series of innovative ideas. The herd has one of the highest Health and Welfare standards in the industry, reflected in its low use of antibiotics, and farmer Nick Cobb believes the dairy is on target to become “one of the most sustainable dairying models in Europe - ready to deal with a post-Brexit world”.

### ANCIENT & MODERN

James lives at Lulworth with his wife Sara and their three children, Joe, Ollie and Guy. Over the past 375 years the Castle has suffered mixed fortunes, including a devastating fire in 1929,

after which it fell into a state of decay, and at one point the whole structure was in danger of collapsing. After discussions with English Heritage, an extensive programme of repair and consolidation was set in motion, and in 1998 the Castle opened its doors to the public for the first time since the fire.

Today the Estate welcomes more than 750,000 visitors a year and offers a whole range of tourist attractions, including luxury holiday cottages, a holiday park, guided walks, weddings, private parties and a full programme of events, including the music festival Camp Bestival - which celebrates its 10th anniversary this year - and its sister Bestival (see box right), which James is particularly pleased to welcome for the first time. “This is a real boost for Lulworth,” he says, “and will establish Dorset as a destination for a new generation of visitors.”

It is this approach of looking to the future and continuing to innovate which enables James and his family to successfully combine running an efficient modern business while maintaining the traditional values of a historical rural estate in one of the most beautiful parts of England - long may they continue to do so. ■

## FESTIVAL FEVER!

### CAMP BESTIVAL 27-30 July

*This year, Camp Bestival celebrates its 10th anniversary at Lulworth. The live music line-up boasts such stars as Madness, Brian Wilson, Mark Ronson and Holly Johnson, plus DJ sets, comedy, theatre and a host of other attractions. For more details and to buy tickets, visit [www.campbestival.net](http://www.campbestival.net)*

### BESTIVAL 7-10 September

*After 13 years on the Isle of Wight, Camp Bestival's sister event comes to the Lulworth Estate for the first time. The four-day event numbers Rag'n'Bone Man, The Pet Shop Boys and Laura Mvula among its line-up. For more details and to buy tickets, visit [www.bestival.net](http://www.bestival.net)*



1. Coast path | 2. James Weld |  
3. Durdle Door  
For a full list of events and to find out more about the Estate, visit [www.lulworth.com](http://www.lulworth.com)

# IN PLAIN *sight*

*Award-winning playwright and novelist Barney Norris grew up in Salisbury and sets much of his work in Wiltshire*

**B**arney Norris is a man on a mission: to articulate the lives of the people he grew up with. At 30, he has five plays and two books under his belt, he is co-director of his own theatre company Up in Arms and is currently Playwright in Residence at Keble College, Oxford. Last year, his first novel *Five Rivers Met on a Wooded Plain* garnered rave reviews. Now, with three more plays in progress and a second novel due out next year, he reveals what inspires him.

**Can you tell us something about your most recent work?**

I have had two plays out this year. The first, *Echo's End*, is set in Wiltshire in World War I and is an elegy about a community and two families frayed away until all that's left is a memory. The war reverberates throughout the drama, but the play sings of another loss as well - the disappearance of a way of life swallowed by that war. It's also a story about a girl and a boy. It's both a human tragedy and a play about love.

**And the second play, *While We're Here*, what is that about?**

It opened at London's Bush Theatre in April and tours the south for a couple of weeks in the summer, coming to Salisbury Playhouse from 15 to 17 June. It's a co-production between my theatre company - which I run with director Alice Hamilton and stage manager Charlie Young - the Bush and Farnham Maltings. It's a love story about people who are lost and looking for something to cling to, and is also about the way our memories shape the people we are.

**What was it that first attracted you to the subject matter?**

I have always sought to articulate the lives of the people I come from and, by saying our lives are important, to give every voice a chance to be heard. Until now I have tried to do that by looking at what is happening to us now but - particularly with *Echo's End* - I have become convinced that part of articulating who we are today comes from talking about the past.

**Are you working on any new writing projects at the moment?**

We're developing two more plays for production this year, and another for next. Also my second novel, *Turning For Home*, is due out in January. It's another New Forest/Salisbury Plain Tale, inhabiting the territory all my work has been set in - a triangle stretching from Devizes to Eastleigh to Cranborne. It's about a family party and two people's routes through that day as they confront darkness buried in their pasts.

**What is it about Salisbury and the surrounding area that inspires you?**

It's where I spent my youth. I'm particularly interested in memory, and that is rooted in the place where I grew up, so this county plays a vital role. But the truth is I'm trying to express the way I see things more than the things I see.

**What made you decide to start your own theatre company?**

I have been rejected by every theatre, agent and publisher you can think of, so I set up my own organisation. I believe in a certain kind of storytelling: I want



to focus on ordinary people's extraordinary lives and the conditions that shape them. With Up In Arms I've been able to do that. We've been making shows since 2011 and developing an ensemble of actors and producing partners whose shared values and frame of reference will allow us to make the work we love for the audiences we want to reach.

**Tell us about being Playwright in Residence at your old college.**

I don't really do that much work there! It's more a wonderful resource for expert conversations, and a way for me to think about what I'm trying to achieve in a coherent way. I've done some teaching there, which I loved, and I hope it will lead to more in the future, either at Oxford or somewhere else.

**Which writers inspire you and spur you on to greater things?**

It's impossible to say - there have been so many wonderful playwrights and novelists over the years! The people who spur me on above all are the people I work with: my company, my collaborators.

**You are clearly a very busy man - what do you do to relax?**

I couldn't write as much as I do if I didn't find writing a calming place to go, but my fiancée and I make sure we put each other first. I'm deeply misanthropic but she gets me out of my shell and we see other humans! ■

**BARNEY NORRIS:**  
Portraying the extraordinary lives of ordinary people

# OTHERWORLDLY

*A major new exhibition at Salisbury Museum is offering a rich insight into the creative genius of Sir Terry Pratchett*

**T**hrough his mind-bogglingly successful series of Discworld novels Sir Terry Pratchett introduced his adoring readers to a vast, comical fantasy world - now through an exclusive major exhibition Salisbury Museum opens the doors to the novelist's own personal world.

Entitled *Terry Pratchett: HisWorld*, the much-anticipated exhibition launches on 16 September and runs until January 2018. It is being presented by the Museum in conjunction with the Estate of Sir Terry Pratchett and Paul Kidby, who was Sir Terry's artist of choice, and has over 40 original illustrations on display.

## FOLLOW HIS JOURNEY

"It is an exclusive exhibition based on the life of Sir Terry Pratchett. The way

we are designing it is allowing visitors to follow his journey into becoming one of the best-known authors," says exhibition curator Richard Henry.

The scale of the exhibition is unprecedented, with many items owned by Terry's family that have never before been on public display. If you are a Pratchett fan, or would just like to know more about the man and his work, there will never be a similar opportunity again to truly experience his world.

"The exhibition will include artwork and personal items of Terry's that span his entire life, including some which show us his legacy," says Richard.

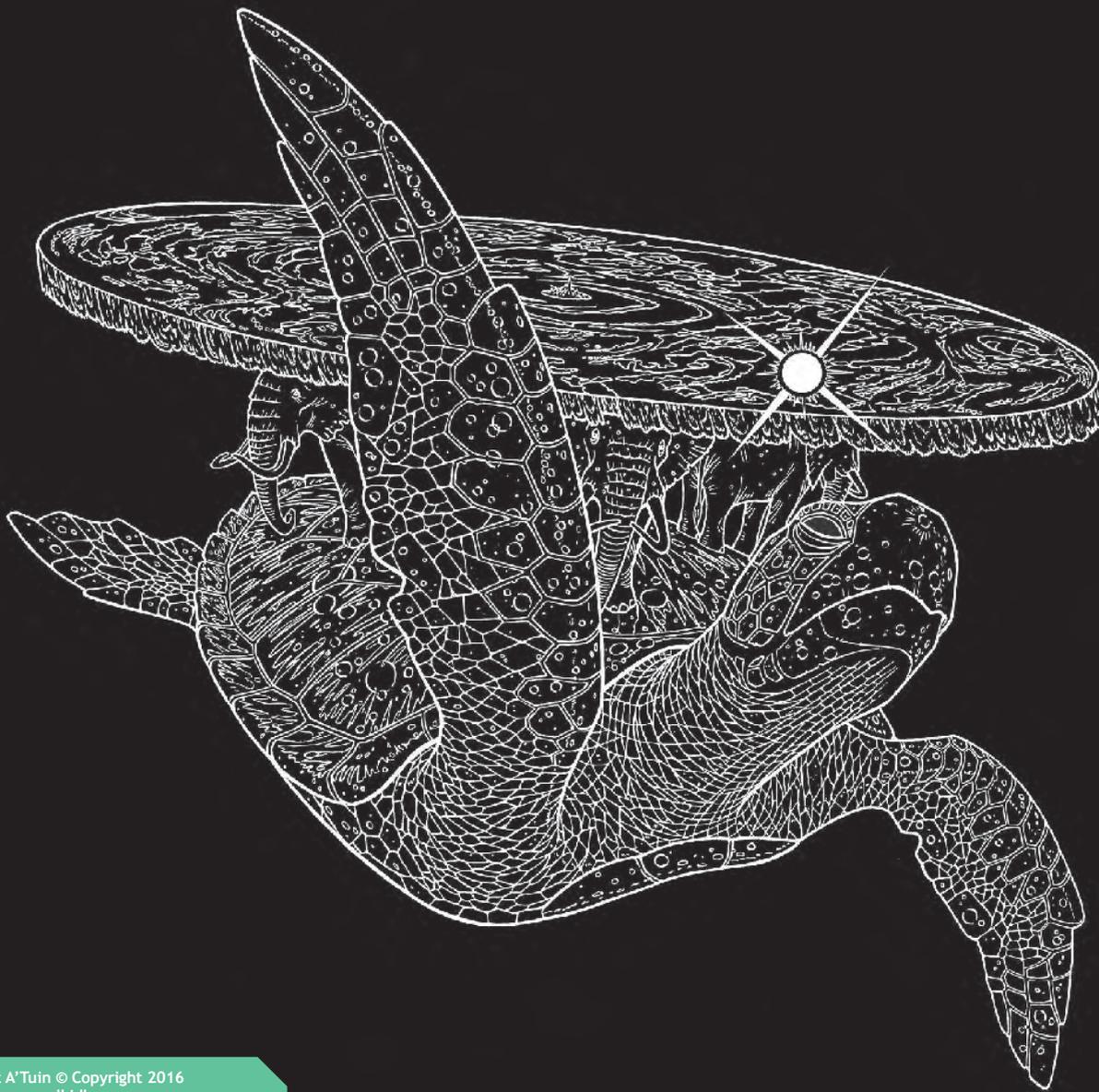
"The exhibition will be a chance to see his first short story in the school magazine which was originally a piece of homework. Terry asked his aunt to

type the story and he sent it to the editor of the three science fiction magazines around at the time. He received £14. He used that £14 to buy an Imperial 58 Typewriter which will be on display for the first time."

## LOVE OF WRITING

"*HisWorld* tells his story in his own words and provides a real insight into the man," Richard continues. "To do this I had to read hundreds of interviews and newspaper cuttings. From this research, I have been offered insights into a man that I thought I already knew a lot about and his wide-ranging interests. It is personal and highlights his passion, his love of writing, the anger that drove him, especially after his PCA diagnosis, and unexpected stories." ■





RIGHT: Great A'Tuin © Copyright 2016  
Paul Kidby www.paulkidby.com  
BELOW LEFT: Evenstar © Copyright 2016  
Paul Kidby www.paulkidby.com

## PAUL KIDBY: ARTIST OF CHOICE

*Self-taught artist Paul Kidby was born in West London in 1964. He left school at 17 and worked as a commercial artist before becoming a freelance illustrator in 1986.*

He is best known for being the 'artist of choice' for the award-winning writer Sir Terry Pratchett.

Paul has designed the Discworld book jackets since 2002 and has illustrated many Discworld publications including *The Art of Discworld* and best-selling *The Last Hero*.

As well as a significant selection of his original illustrations featuring in the *HisWorld* exhibition, Paul also

has a show of his own, called *Paul Kidby: The Charmed Realm*, based on his beautifully illustrated book of the same name (co-written with his wife Vanessa).

It is hosted by Salisbury Museum in the Small Exhibitions Gallery and runs from 2 September 2017 to Saturday 6 January 2018.



Regent 

73 New Street, Salisbury

[www.regenttailoring.co.uk](http://www.regenttailoring.co.uk)



**R**egent is a contemporary, elegant clothing brand with British heritage at its core. Through our wealth of tailoring experience and our appreciation of timeless design, we use the best quality cloths and manufacturing methods to offer a wide selection of clothes and accessories for men and women. We also stock a limited range of clothing and accessories from complementary brands, including Aigle, Levi's Made & Crafted, Hiut, Edwin, Red Wing Shoes and YMC, all of

which are available from both our Salisbury shop and online.

Regent also offer a semi-bespoke tailoring service. A semi-bespoke service, which is frequently referred to as made-to-measure, yields results that are just as good as a fully bespoke tailor, but at a fraction of the cost and with far fewer fittings after the customer's measurements have been taken. Regent have access to a vast range of cloth, from esteemed weavers such as Lovat Mill, Holland & Sherry, Dugdale Bros. and Harrisons.



# PERMANENT MARKER

*Blue plaques link famous persons or events of the past with the buildings of the present, and there are plenty to be found in Salisbury*

**T**he history of a city is not only about the famous people who lived there, it is also intrinsically wrapped around its buildings and architecture. Which is why the iconic blue plaques are such a vitally successful way to celebrate our heritage, commemorating the link between a location and the person or event - acting as an historical marker that can be seen by all.

There are 22 'blue' plaques dotted around Salisbury (albeit one of them is green and another is brown), and, from eminent politicians (such as William Pitt the Elder and Sir Edward Heath) to leading practitioners of the arts (William Golding, Dorothy L Sayers and, not forgetting, Dave Dee, Dozy, Beaky, Mick and Tich), they perfectly mirror the city's past.

Other notable recipients include engineer Isambard Kingdom Brunel, who designed the Great Western Railway in 1856, and the Reverend John Wesley, the founder of the Methodist Church, who assembled his first meeting room in 1759 on a site in St Edmund's Church Street.

There are also plaques that celebrate formerly pre-eminent citizens whose

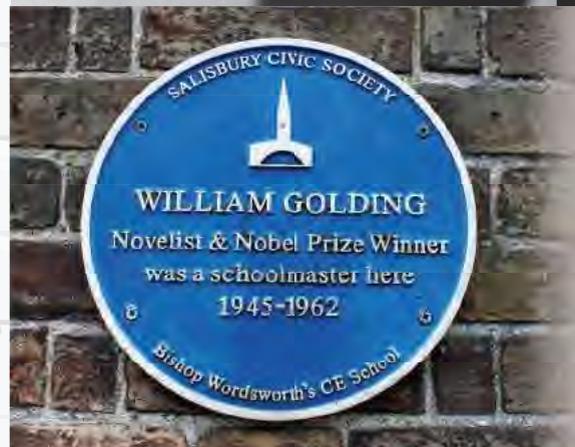
fame may have waned over the years, such as Charles Fry (the first national bandmaster of the Salvation Army), Henry Hatcher (historian) and Auguste Pugin (Gothic Revivalist architect).

The most recent plaque was unveiled at 14 Salisbury Cathedral Close and was dedicated to Charlotte Cradock, the wife of Henry Fielding, and the inspiration behind the character of Sophia Western from his most famous novel, Tom Jones.

As previously mentioned, blue plaques not only commemorate famous people but also events. For instance, there is one on the wall of the Capita building on Castle Street marking the key part the city played in the production of Spitfires during the Second World War.

#### BADGE OF HONOUR

The Salisbury Civic Society are the movers/commissioners behind the scheme in the city, and you can contact them if you have any suggestions about a person or event you feel deserves recognition in the form of a blue plaque. For more information on the commissioning process and other plaques, visit [salisburyplaques.org](http://salisburyplaques.org). ■





## WILLIAM GOLDING

The novelist and Nobel Prize winner was a schoolmaster at Bishop Wordsworth's CE School from 1945 through to 1962. The plaque can be found on The Close, near St Ann's Gate.

Golding was best known for his novel *Lord of the Flies* (inspired by his days as a teacher), and won the Nobel Prize for Literature. He was also awarded the Booker Prize in 1980 for his novel *Rites of Passage*, the first book in what became his sea trilogy, *To the Ends of the Earth*. He is buried in the village churchyard at Bowerchalke, South Wiltshire.

## WW2 SPITFIRE PRODUCTION



In 1940, the Germans succeeded in destroying the Spitfire factories in Southampton. This meant Spitfire production was subsequently moved to several 'secret locations' across the country. Salisbury became a major centre for manufacturing these graceful machines, hidden in sheds, garages, back gardens, a bus depot and a hotel. With a workforce mainly made up of unskilled young girls, boys, women and a handful of engineers, 2,000 Spitfires were built, becoming instrumental in winning the war.

The blue plaque can be located on the wall of the Capita building on Castle Street, and pays tribute to the production of the planes which were assembled in three factories around the city.

Salisbury was a centre for Spitfire production during World War 2





## DR ANDREW MIDDLETON

Dr Middleton, who lived in Cathedral Close, resisted opposition from the city's Civic Society when he called for open drainage ditches to be filled to stop the spread of diseases. An inquiry found in his favour and the result was better health for the people of Salisbury and the eradication of cholera.

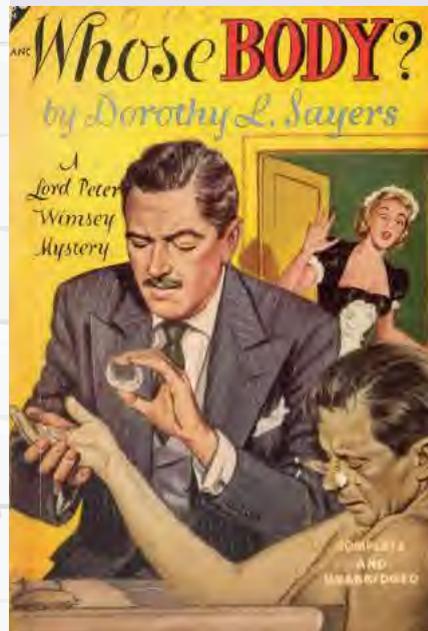
## DOROTHY L SAYERS



Dorothy L Sayers, the renowned English crime writer, poet, playwright, essayist, translator and Christian humanist, was educated at Salisbury's Godolphin School. She is best known for her mysteries, a series of novels and short stories set between the First and Second World Wars, featuring English aristocrat and amateur sleuth Lord Peter Wimsey, that remain popular to this day.

The plaque can be found on The Cathedral Hotel in Milford Street, described in her novel *Whose Body?* as a location where Lord Peter Wimsey often lunched.

Lord Peter Wimsey was one of the better dressed detectives



## REVEREND JOHN WESLEY



The Reverend John Wesley is the founder of the Methodist religion and his mother lived in Salisbury. He visited the city on many occasions and, along with eight other citizens, he erected a preaching house, the first of its kind in the region, located in St Edmund's Church Street in 1759. His signature can be found on the deeds.

## DAVE DEE, DOZY, BEAKY, MICK AND TICH

Salisbury-born Dave Dee, along with Dozy, Beaky, Mick and Tich, were a successful pop group of the 1960s. Two of their single releases sold more than one million copies each, and they reached Number One in the UK with the second of them, 'The Legend of Xanadu'.

Dave Dee always kept close links with his hometown of Salisbury



## CHARLOTTE CRADOCK

Charlotte Cradock was the wife of the novelist Henry Fielding, and was immortalised in his most famous novel *Tom Jones*. The plaque is located in Cathedral Close, her residence while he was courting her. After her tragic death, Fielding 'disgraced' himself by marrying her maid.



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# DIRECTORY

NEWS, INFORMATION, RESOURCES AND A CHANCE TO MEET THE WILSONS TEAM

INHERITANCE LAW

## Your wishes matter

In March the Supreme Court overturned the decision in the well-publicised and long-running case of *Ilott v Mitson* to increase the sum of money awarded to a woman by her estranged mother.

Ilott’s mother, Melita Jackson, had left all her £500,000 estate to the Blue Cross, the Royal Society for the Protection of Birds and the Royal Society for the Prevention of Cruelty to Animals when she died in 2004. In 2007 the County Court awarded £50,000 to Ilott, an amount she later challenged successfully as being insufficient. As a result, in 2011 she was awarded £143,000 for a house purchase together with £20,000 living costs.

However, March’s Supreme Court ruling, in which Wilsons acted for the successful charities, reverts to the original County Court decision.

It was the first time the Inheritance (Provision for Family and Dependants) Act 1975 had been considered at the highest level, and James Aspden, a Partner with Wilsons, comments: “The



ABOVE: Wilsons secured a landmark ruling at the Supreme Court for its clients

Supreme Court’s unanimous ruling confirms that we are in general free to choose who will inherit our property when we die. It clears up a number of points where the law had become uncertain and will enable people drafting wills to give clearer advice to their clients.

“The most important message it sends is that your wishes matter and that if you choose to record those wishes in a will, they will be listened to.”

Read more about the case in our full feature on page 12, which also gives practical advice on how to make a will that works.

“It clears up a number of points where the law had become uncertain”

### WHAT DOES THE SUPREME COURT’S RULING MEAN?

The Supreme Court took the opportunity to give confirmation that we are free to choose who will inherit our property when we die



As well as clarifying many points of law, including that the deceased’s wishes matter and that need may not be enough on its own to justify an award, the ruling confirms that

a deceased’s decision to leave money to charities should be respected:

“Charities depend heavily on testamentary bequests for their work, which is by definition of public benefit and in many cases will be for demonstrably humanitarian purposes. More fundamentally, these charities were the chosen beneficiaries of the deceased. They did not have to justify a claim on the basis of need under the 1975 Act.”

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Meet Jacqueline Fitzgerald

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**INTERVIEW:**  
Vicky Wilson shares her favourite things

## LEGACY MANAGEMENT

### From here to attorney

Back in March we held one of our biggest annual events - the Charity Legacy Officers' Seminar - in association with the Institute of Legacy Management.

This year's event, entitled 'From here to Attorney', focused on legacies to charities. Our team of experts looked at what charities can do to recover losses if this happens to them. Representatives from the industry, including Chairman Peter Jeffreys, Wilsons' Tim Fullerlove, Michael Ellis, Alice Vale, Charlotte Watts, Fiona



ABOVE: Jelly beans were produced for the annual Charity Legacy Officers' Seminar

Campbell-White, James Aspden and Jemma Goddard and Andrew Tompson from Berrys came together with over 130 delegates from across the charity sector to offer practical advice, update on relevant cases decided by the courts in the past 12 months, and advise on the current state of the residential property market.

## ACCOLADES FOR WILSONS

Wilsons has been ranked Number 2 in this year's Top 3,000 Charities Directory in a move that strengthens its standing as one of the leading providers of legal services to charities nationwide. For the last five years Wilsons has occupied the third place ranking and the team is absolutely delighted now to be occupying the #2 spot. Wilsons' Director of Charity Law & Governance Gillian Fletcher says: "I am delighted that our improved ranking recognises our standing in the sector. We are proud to represent an increasing number of charities in both our Charity Law and Governance and our Legacies teams elsewhere in the firm."



## KEY WILSONS EVENTS

### From Armed Forces to agriculture

This year's Armed Forces Charities' Seminar was full to bursting within hours of sending out the invitation. The event in May will be held at the Imperial War Museum and we are



ABOVE: The Agrilaw seminar used its unique format of actors and speakers

delighted to welcome Lord Hodgson of Astley Abbots CBE as keynote speaker, as well as Robin Punt from Help for Heroes, Harvey Grenville from the Charity Commission and Group Captain Teresa Griffiths from Headley Court.

We also held our annual Agrilaw seminar in February. The event focused on 'The Perils of Partnership, Promises and Passing On' and illustrated how a family business can self destruct and what steps professional advisors can consider to keep their clients happy and thriving.

## TEAM NEWS



### NEW JOINERS (L-R)

Philip Stephenson  
Partner  
Company & Commercial

Michael Ellis  
Associate  
Litigation & Dispute Resolution

Jessica May  
Associate  
Contentious Trusts & Probate

Paul Barnes  
Partner  
Residential Property



Contact us  
General enquiries:  
enquiries@wilsonslaw.com

Community matters

# Thank you for the days...

*Wilsons in the Community is a new scheme which enables employees to take a day off to work with their chosen charity or community project*

**W**ith a rich history spanning over 300 years, Wilsons places great importance on its roots and local community. As well as working for many local clients for generation after generation, it also sponsors local events such as Salisbury International Arts Festival, the Chalke Valley History Festival, Celebrate Voice and Sams Ride, and it has done much fundraising for vital regional charities like Wiltshire Air Ambulance.

A new initiative, its Wilsons in the community programme now offers every employee one day off per year to support a local community project or charity of their choice. We met up with a few employees to see what they'd been up to.

**THE WILTSHIRE WILDLIFE TRUST**

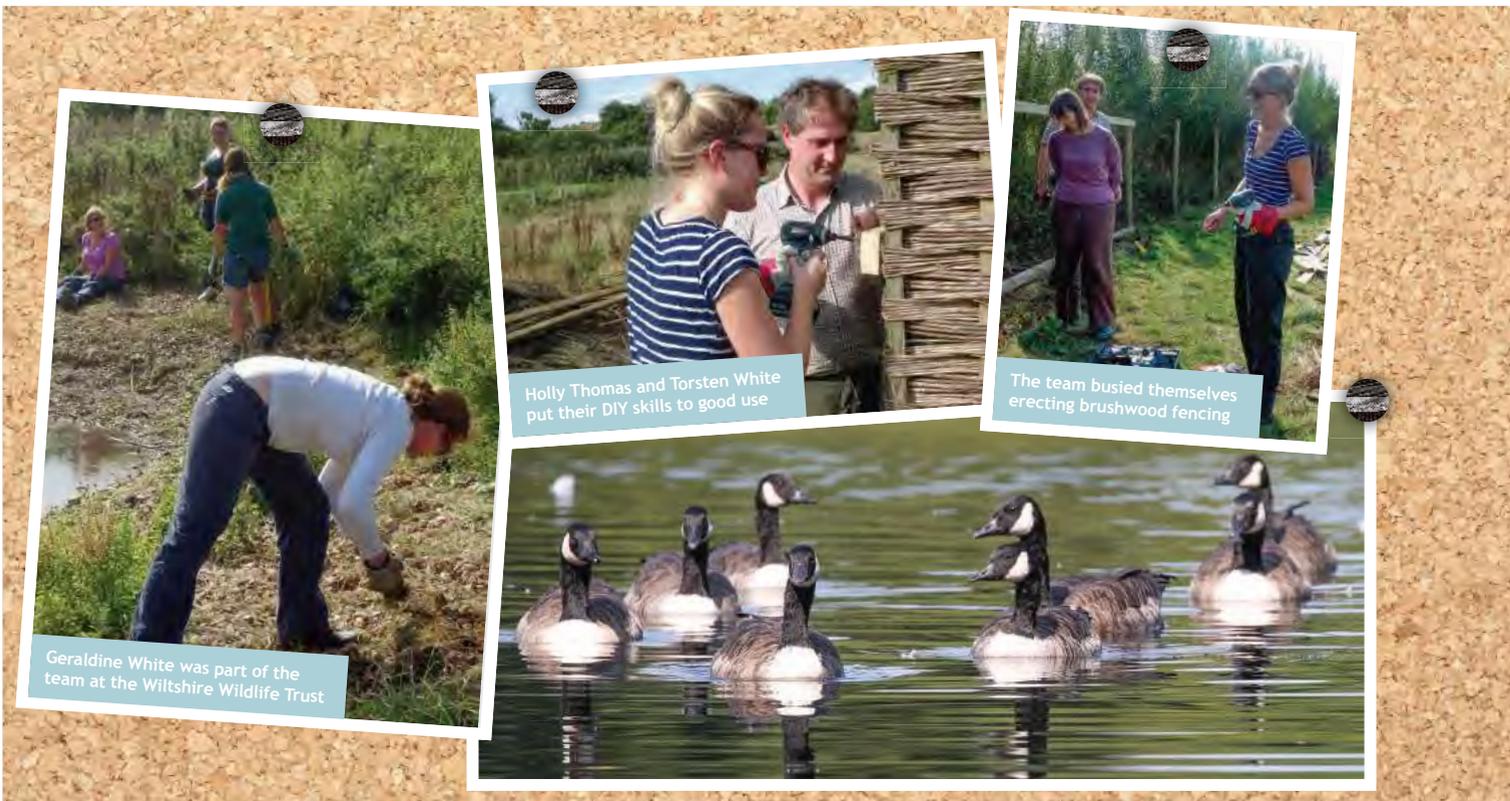
In September 2016 Wilsons fielded a team of nine to help The Wiltshire Wildlife Trust with some vital maintenance work at Langford Lakes. One of the team, Sarah Williams, describes the tasks: "We were there to erect wooden panels for much-needed brushwood fencing which would shield the lakes from bad weather, and to clear vegetation from the lakes' gravel banks to enable the birds to nest in spring."

Luckily the weather was kind to the team and they had a fantastic day, not only learning new skills but also learning more about the Trust and wildlife in the area.

The team comprised Andrew Wiltshire, Torsten White, Anne Marie Briggs, Karen



ABOVE: Wilsons community programme helps to support local projects and charities



Geraldine White was part of the team at the Wiltshire Wildlife Trust



Holly Thomas and Torsten White put their DIY skills to good use



The team busied themselves erecting brushwood fencing



Turner, Jodi Elliott, Geraldine White, Jane Sweet, Holly Thomas and Sarah Williams.

### SALISBURY DOGS TRUST

Last October Marketing Assistant Georgie Glover spent what would be a dream day for any canine lover at Salisbury Dogs Trust. "I spent the day assisting with the new arrivals. My first task was to help take new mum Lola's offspring for their eight-week check with the vet. They were all healthy and able to head off to their various new homes that weekend," says Georgie.

Georgie also got her hands dirty cleaning the kennel kitchens, helping to prepare meals, and preparing the rehoming bags of supplies for all the dogs leaving for pastures new. "Assisting with the dogs here really reinforced the notion that, although we may all want a pretty golden retriever, getting a rescue dog can be more rewarding and worthwhile."

### HARNHAM WATER MEADOWS

A cold Monday morning last November saw a hardy team from Wilsons venture to the Harnham Water Meadows. Irrigation channels were being improved in preparation for February's 'drowning' - the flooding of the

meadows - in part to provide early grass for the sheep in spring.

Alison Morris, Wilsons Partner and meadows trustee, explains: "Our main task was to clear a layer of turf from several of the drainage channels that carry the water across the meadow. Having made excellent progress there, we also built up the water-retaining sides to another channel by building two turf walls alongside it. It was hard work, but the results were impressive. We also built a new turf wall in preparation for a 'bunny hatch', a small sluice; all essential to maintain the healthy function of the meadows."

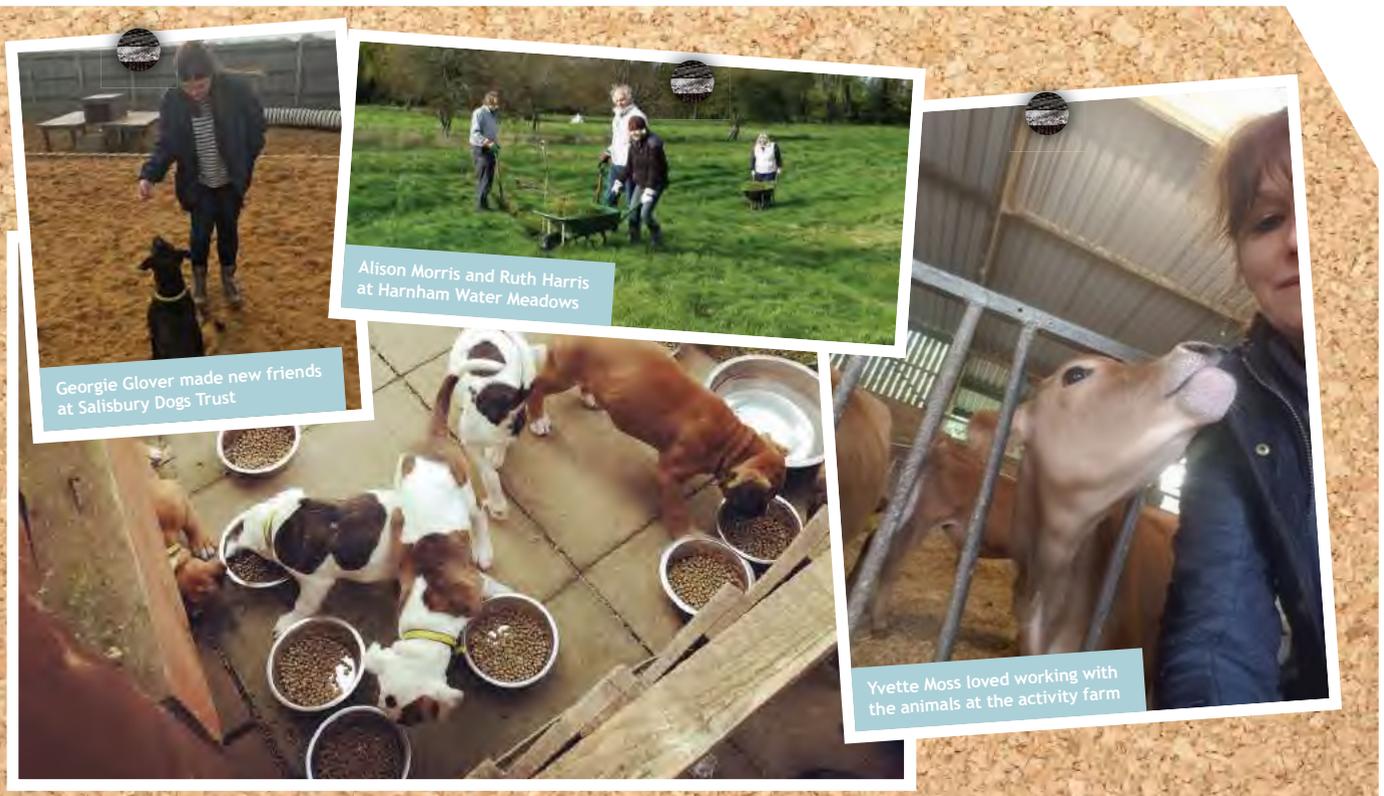
The full team: Alison Morris, Tim Clayden, Veronica Hughes, Joyce Salkeld, Ruth Harris, Tom Harriott.

### LONGDOWN ACTIVITY FARM

Yvette Moss, our IT Trainer, spent her community day in the autumn at Longdown Activity Farm. The farm works with various support groups and charities from the Joe Glover Trust, which is a children's cancer charity, to charities working with young people with learning difficulties.

Yvette says: "On the day I was there I was working with a group from Mencap who »

"Wilson's is a firm that places great importance on its roots and local community"



Georgie Glover made new friends at Salisbury Dogs Trust

Alison Morris and Ruth Harris at Harnham Water Meadows

Yvette Moss loved working with the animals at the activity farm

“I spent a large part of the day steaming the creases out of clothes to make them more attractive to buyers”

» were confident and happy in every role they undertook. I loved working with the animals, feeding the goats, calves, pigs and chickens and didn't even mind the cleaning!”

**WILTON RIDING FOR THE DISABLED**

Our horse-mad HR Manager Jo Ratcliffe spent her day at the stables and, rather than starting with some mucking out, she was immediately put into the very responsible role of saddling up and sorting the stirrups for a range of young people who'd come for a day of horse-riding.

“After towelling off March, the first horse out, I got ready for the first rider of the day - a little boy called Jake who has autism. Initially Jake was very fidgety and quite agitated but as soon as March started walking he settled down. I shadowed one of the side walkers while we went around the indoor arena and then out into the sunshine and up to the woods which Jake clearly enjoyed.”

**ALABARÉ**

Sue Scrace decided to do her day at the new Alabaré Emporium in Wilton. “I wanted to help as their shops provide vital funds to help keep those who are homeless or at risk of homelessness off the streets. They also support vulnerable and marginalised

people, for example those with learning disabilities or mental health issues.”

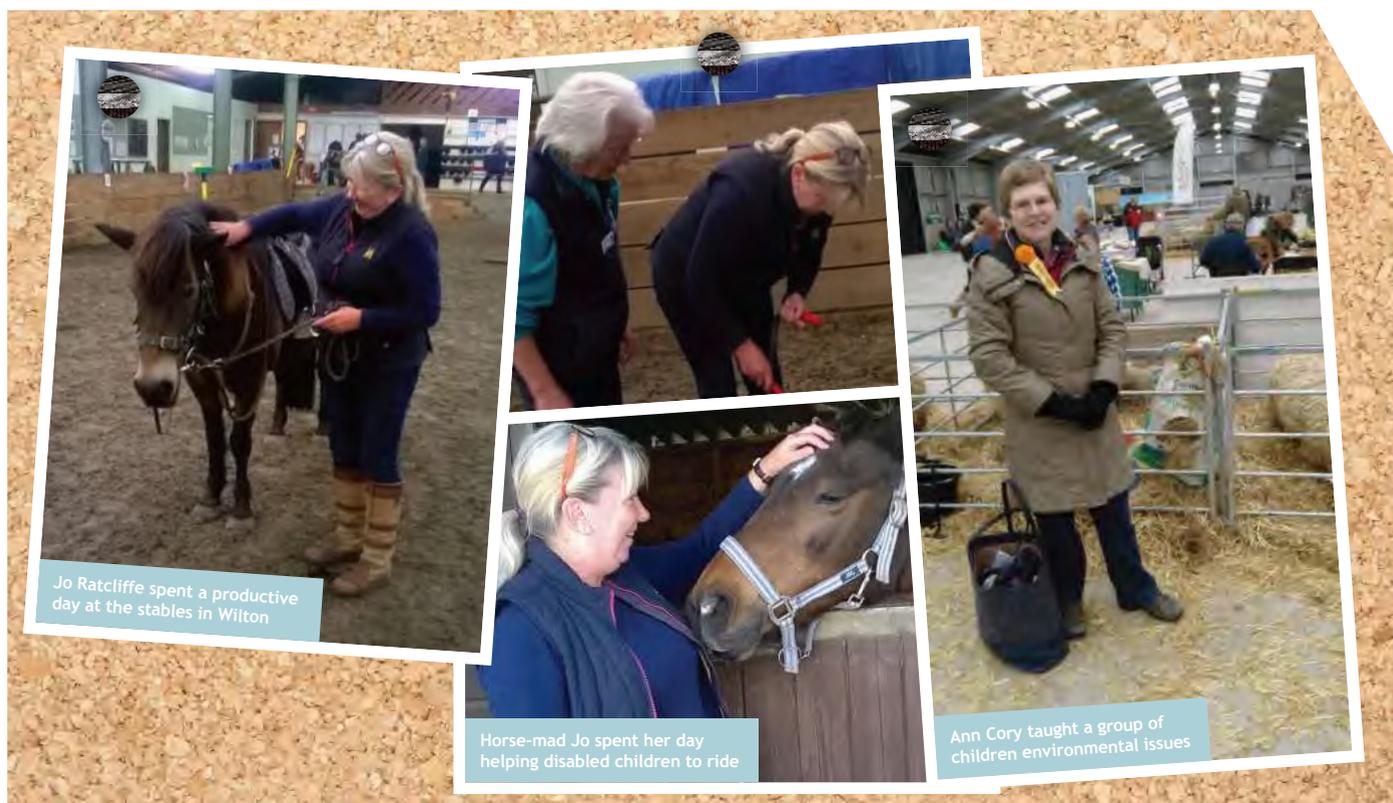
The challenge is sorting through the clothes that are donated and steaming them so they are ready for sale. Sue explains: “My friend and I were put to task with two steamers and spent a large part of our day steaming the creases out of clothes to make them more attractive to potential buyers.”

**ROYAL CORNWALL AGRICULTURAL ASSOCIATION COUNTRY DAY FOR SCHOOLS**

Last but by no means least, Ann Cory worked as a steward escorting a group of children round the show and teaching them about where their food comes from as well as environmental issues.

“We started with the importance of bumble bees to pollination and ended with how to make Cornish pasties, and covered grading eggs, making ice-cream (everyone's favourite as it involved sampling the product), growing vegetables, milking by hand and with a machine, wrapping bales in acres of plastic, grinding flour by hand and making bread!

“I learned a lot so hopefully the children did too. Did you know, for instance, that 13 eight-year-olds weigh the same as one 12-month-old beef animal? We weighed them to check.” ■



Jo Ratcliffe spent a productive day at the stables in Wilton

Horse-mad Jo spent her day helping disabled children to ride

Ann Cory taught a group of children environmental issues

## FAMILY LAW: HELPING PEOPLE THROUGH EMOTIONAL TIMES

Jacqueline Fitzgerald is a Partner who heads up our Family Law team. She joined Wilsons last summer



**Q** What specific area of the law do you work in? And what are your specialisms?

**A** I specialise in financial settlements on relationship breakdown acting for people going through a divorce and unmarried cohabiters. Another area is dealing with the children issues that arise from couples separating. The Family Law team at Wilsons also deals with creating families, a new and evolving area of law which advises heterosexual couples, same-sex couples and single parents on surrogacy, sperm and egg donation, and co-parenting agreements.

**Q** What is it about this area of law that you like? Do you find it rewarding?

**A** There is little worse than relationship breakdown and often when clients come to me they are at the lowest point in their lives. It is very rewarding to see them come out at the end ready to move on with their lives. It is a very emotive area of the law and, although I need to be able to step back and advise the clients objectively, I think it requires specific skills to help people through such torrid times.

**Q** What do you like about working at Wilsons? Be careful how you answer, you are in print!

**A** I have been here about nine months now and I really like the people, the way the firm is run and the environment - everything! It is different to other law firms I have worked at as there is someone at the top who is running the company rather than trying to juggle the management of the firm with big case loads. It makes a big difference.

**Q** What do you recognise as the current priorities for the Family Law team?

**A** Wilsons is well known for areas such as charity and agriculture, and it has a fantastic reputation in private client law. We think we have similar opportunities to build on our reputation in family law. Much of our work comes via word of mouth and we want to be first choice for people living in and around Salisbury who are embarking on a divorce. We know from Sarah Wood-Heath's work in the creating families area that you can gain a reputation quickly for exemplary work. After just over a year we are seeing a return on her efforts.

**Q** What are the day-to-day challenges you face in your role?

**A** Apart from dealing with people who are often at a very low ebb, our main challenge is an under-resourced court system. Our clients expect things to happen at a certain speed and they expect a certain level of service, but the court process can hamper proceedings. Many courts operate a closed counter system now due to lack of resource which means you need an appointment to make an enquiry, rather than being able to just drop in. As a result it can sometimes be hard to chase up your cases, which can mean delays.

**Q** Do you believe that mediation is a good alternative to court proceedings?

**A** Family mediation is often less successful than commercial or civil mediation. It is right for some couples but it is not the panacea that many believe it is and this is just one reason why you need expert legal advice in family law. Sometimes I advise my client to make an application to court early on in the process. It is good to have a structure to stop one party delaying unnecessarily and to keep things moving, and it makes it quicker and cheaper in the long run. There are ways to short-circuit the system if everyone is amenable - by leap-frogging the administrative hearing and going straight to the settlement hearing.

**Q** Looking into your crystal ball, what's the next step for you and your legal career?

**A** I am staying at Wilsons. It is a great firm and I love working between London and Salisbury.

**Q** How can people find out more about the Family Law team at Wilsons?

**A** Wilsons has a new website going live this summer and we are also launching a specialist fertility site at the same time. Do not hesitate to get in touch to talk to any member of the Family Law team for specialist legal advice.

TO CONTACT JACQUELINE:

T: 020 7998 0421

E: [jacqueline.fitzgerald@wilsonslaw.com](mailto:jacqueline.fitzgerald@wilsonslaw.com)



“Wilson’s is brilliant in terms of litigation; tough when needed and conciliatory when it suits the case”  
Chambers UK

Property and Commercial Litigation

# Directory

## Meet the team

*The team sets a very high bar in litigation, dispute prevention and resolution*



Ben Thornton  
Partner  
T: 01722 427 732  
E: ben.thornton@wilsonslaw.com

**B**en Thornton heads up the Property and Commercial Litigation team at Wilsons. He is a steady hand on the tiller with a wealth of experience at Wilsons under his belt. Ben joined the firm as a runner in 1994, moving swiftly into Accounts on a gap year and then working at Wilsons during holidays to fund his university studies. He qualified as a solicitor in 2002 and became Partner in 2010.

He says of his team’s work: “Although we continue to be known for our agricultural work, there are growth areas, namely PRS (private rental sector), reputation management and professional negligence cases.”

Wilson’s is historically a private client firm so its lawyers are expert in acting for high net worth clients and their estates and businesses. “It’s a given that our clients want legal advice,” says Ben, “but these days we are looking to heighten client relationships by working even more closely with them to establish exactly what they want from our involvement and their attitude to risk.”

### CASELOAD

The team’s work is split into two areas: property litigation involving disputes such as rent arrears, dilapidations and such like; and commercial litigation which includes company bust-ups, breach of contract, debt collection, breach of warranty claims, pensions and consumer disputes and professional negligence.

The team also do a considerable amount of advisory work with clients so as to try to prevent disputes arising in the first place, but if this is not possible, resolving them when it’s too late for prevention.

The litigation team works closely with other Wilsons’ departments. As Ben explains: “Property transactions, for example, should

“Whilst we are particularly well known for property disputes and contentious trust and probate work, Wilsons’ expertise also reflects the increasingly commercial and financial nature of our clients’ interests. Many of our clients or their disputes have a London connection and much of our work takes place before the higher courts. The Legal 500 describes us an ‘expert team of extremely tough litigators which rivals London firms’ and we are well placed to service our clients’ needs effectively from either our Salisbury or Lincoln’s Inn Fields offices at a very competitive cost.”



have two parties who are both moving in the same direction with a common goal, but sometimes one party may decide to vary the terms once they have been agreed, or pull out, at which point we can move in to resolve the situation.”

The team includes experts in various areas. Peter Bourke is dual qualified as surveyor and solicitor and he specialises in agricultural and rural property litigation. Much of his work deals with succession applications, boundary disputes, right-of-way issues, easements, profit-a-prendre and lease problems.

### REPUTATION MANAGEMENT

Debbie Ashenhurst has recently joined the team, bringing skills in reputation management after a successful career in the City conducting High Court defamation work for high-profile personalities. The specialism is a growth area and Debbie has been able to assist Wilsons schools and charities clients in this regard.

### PRIVATE RENTAL SECTOR

Other growth areas include the private rental sector. The team is expert in drawing up agreements, serving notices and evicting non-rent-paying tenants. They also deal with leasehold enfranchisement. It’s a varied remit but the principles of negotiation remain the same across all sectors. “We try to take the heat out of the situation, work through each step of the process in a pragmatic way and, if needed, get experts on board. Some people liken litigation to a game of chess. You have to work out where you want to be and try always to be a few steps ahead of your opponent.

“We go to court if we have to, but increasingly the considerable costs, delays, uncertainty and the inherent risk with

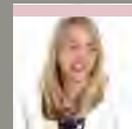
the court system mean that clients want to explore alternatives. Mediation is a formal alternative to court proceedings and can be successful if both parties are of a similar mind. Mediation is more flexible than court proceedings and allows the parties to agree terms that go beyond what a court could order.” ■

## PROPERTY AND COMMERCIAL LITIGATION TEAM

### Experts in their field



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What we do

# Directory Services



*Whether for personal or business services, Wilsons offers high-quality legal advice*

## PERSONAL LAW

### FARMS AND ESTATES



**Alison Bailey**  
Partner  
T: 01722 427 560  
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We manage the sale, purchase or letting of substantial rural properties and businesses. The team guides landowners through the process of realising their development opportunity, whilst attaining maximum potential from their asset. We also specialise in the development of predominantly greenfield sites in the South of England.

### RESIDENTIAL PROPERTY



**Tim Clayden**  
Partner  
T: 01722 427 713  
E: tim.clayden@wilsonslaw.com

We handle the legal aspects of sales and purchases of properties ranging from three-storey homes in the heart of London, to landed estates in the Wiltshire countryside. The variety of our case-load at any time could be said to mirror and represent the different levels of sophistication, and various requirements, of the clients we look after as a firm.

### TAX & TRUSTS



**Adam Herbert**  
Partner  
T: 01722 427 543  
E: adam.herbert@wilsonslaw.com

Our team advises on personal affairs and the management and protection of assets. Much work focuses on transferring assets down the generations in an effective and tax-efficient manner. This includes drawing up wills and powers of attorney, forming or advising on onshore and offshore trusts or other asset holding structures, and advising on associated capital taxes.

### CONTENTIOUS TRUST AND PROBATE



**James Aspden**  
Partner  
T: 01722 427 677  
E: james.aspden@wilsonslaw.com

We have one of the leading teams of contentious trust and probate experts in the country. Our breadth of experience and expertise lets us provide a full service whenever difficulties arise in relation to an estate or a trust. We are known for our discreet, pragmatic approach and we regularly act for clients in mediation and other aspects of dispute resolution.

### PROBATE & TRUST ADMINISTRATION



**Frances Mayne**  
Senior Partner  
T: 01722 427 524  
E: frances.mayne@wilsonslaw.com

Our team manages a broad range of wills, probate and trusts ranging in value from £500,000 to £80m. Many of the wills, probate and trusts we manage hold business, agricultural and heritage assets. We liaise closely with members of Wilsons Will & Trust Disputes and International Tax & Trust teams to provide a seamless service. We also advise on mental capacity issues.

### FAMILY



**Jacqueline Fitzgerald**  
Partner  
T: 020 7998 0421  
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We advise on the full spectrum of family-related matters including pre and postnuptial agreements, civil partnership agreements and matrimonial issues, including asset and pension division, trust arrangements, spousal maintenance and maintenance for children. We act for clients based throughout the South of England.

“Wilsons helps to safeguard all that is valuable, to you and to your family”

## BUSINESS LAW



### COMPANY COMMERCIAL

**James Johnson**  
Partner  
T: 01722 427 658  
E: james.johnson@wilsonslaw.com

We have a lot of experience helping businesses achieve their purpose, and business owners achieve maximum return, from buying or selling and getting the most from investments to restructuring and general financing issues. Whether advising a corner shop, a substantial privately owned company or an international financial institution, we are well placed to assist.



### EDUCATION

**Stephen Oxley**  
Partner  
T: 01722 427 743  
E: stephen.oxley@wilsonslaw.com

Our dedicated schools team works with head teachers, governors and business managers on a wide variety of legal issues related to education. We specialise in advising maintained schools, academies, free schools, independent schools, local authorities and Church of England Diocesan Boards on all their legal requirements.



### EMPLOYMENT

**Geraldine White**  
Partner  
T: 01722 427 657  
E: geraldine.white@wilsonslaw.com

We offer a proactive and personal HR support service aimed at providing our business clients with effective and commercial solutions to assist them in recruiting and managing their human talent. The area of employment law is as fluid as it has ever been and we keep abreast of all changes in order to be able to best advise our clients.



### COMMERCIAL PROPERTY

**Jane Lonergan**  
Partner & Notary Public  
T: 01722 427 733  
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Our commercial property lawyers act for companies with significant investment landholdings, renowned educational institutions, big charities and leading professional practices. Our advice also provides value for money to entrepreneurs, start-ups and smaller businesses and we deal in lettings, developments, freehold acquisitions and disposal and more.



### LITIGATION

**Ben Thornton**  
Partner  
T: 01722 427 732  
E: ben.thornton@wilsonslaw.com

We are particularly well known for property disputes and contentious trust and probate work, however this growing team also advises on contractual and commercial disputes, professional negligence, Court of Protection litigation, Judicial Review and injunctions. Find out more about the Litigation team in this issue's Team Profile focus on pages 46-47.



### CHARITIES

**Gillian Fletcher**  
Director of Charity Law and Governance  
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We act for many charities, advising on law, governance and constitutional matters. We advise on the powers and duties of the trustees, compliance with the charity's objectives and procedures in the governing documents. We have a solid relationship with the Armed Forces and their charities and our specialist legacy team is the largest outside of London.

Vicky Wilson is a Charities and Education Law specialist and these things help brighten up her day

## WHAT'S YOUR FAVOURITE...

### 1 THING ABOUT WORKING AT WILSONS?

My favourite thing about working at Wilsons is being a part of one big team. Colleagues are experts in their specialist fields, but with a genuine open door policy and our open-plan offices, it makes working across teams easy and efficient, whilst ensuring the highest quality service for our clients.

I also value the firm's approach to Corporate Social Responsibility (CSR) and the way in which staff are encouraged to give something back to the local community. As part of the firm's programme, I was delighted to be selected for the team of "Santa's helpers" to wrap Christmas presents for Help for Heroes, so that servicemen and women supported by the charity would receive a stocking to open on Christmas Day.

### 2 THING ABOUT WORKING IN THE LEGAL PROFESSION?

Whether you are working with: staff, students or fundraisers; property, contracts or insurance; businesses, individuals or institutions, decisions will be determined by the legal possibilities.

As a Charities and Education specialist, I enjoy working with a broad range of clients in these sectors to help them achieve their goals, whilst minimising the risks. The most enjoyable part of my job is meeting lots of people and developing a rapport with clients, so that you consequently end up working as an extension of their team. A recent highlight has been delivering our quarterly Trustee Training Workshops for newly appointed trustees.

ONE BIG TEAM:  
Vicky joined  
Wilsons in 2016



### 3 THING ABOUT WORKING IN SALISBURY?

Salisbury is a beautiful city in the heart of the Wessex region with many festivals, local events and, of course, the stunning architecture. I often walk past Salisbury Cathedral, and it is wonderful to watch how the grounds and gardens change through the seasons.

Salisbury Cathedral houses one of only four original copies of the Magna Carta in the world. The "great charter" is a legal document and a symbol of justice, fairness and human rights. 4 of its 60 clauses, issued in 1215, are still good law today!

### 4 SALISBURY PUB/RESTAURANT?

Thai food is a favourite of mine and I would recommend the Koh Thai Tapas restaurant in Salisbury for the fantastic food and excellent service.

### 5 WAY TO WIND DOWN?

Now this really does depend. From day to day this would have to be either a swim in the pool, a long walk or a glass of wine. I enjoy using my time away from work to travel and explore the great outdoors. When we have visitors from abroad, a trip to Stonehenge is always on the agenda and every few years I try to embark on an expedition, such as my charity expeditions to Borneo in 2012 and Tanzania to climb Mount Kilimanjaro in 2014.

We were busy wedding planning in 2016 and explored Thailand on our honeymoon. The next destination is Mexico and after that possibly Mont Blanc... or the Himalayas!



#### SALISBURY CATHEDRAL

Vicky's daily commute to the office takes her past the Cathedral



#### THAI FOOD

A personal favourite of Vicky's is Koh Thai Tapas in Salisbury



#### MOUNT KILIMANJARO

The highest mountain in Africa and a challenging expedition destination



# WOOLLEY & WALLIS

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Solicitors



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