# INSIDETRACK

# You & your family hen Latimer Hinks/ You & support clients under lockdown

Latimer Hinks completes a 'drive thru will signing

Latimer Hinks is providing creative solutions to support its clients during the three-week lockdown announced by the government on 23 March.

Following government recommendation for older people to selfisolate, Latimer Hinks has been holding special one-to-one clinics using video conferencing and telephone consultations in order to make sure that families can make wills or Lasting Power of Attorney (LPA) arrangements without leaving their house.

The firm, which was established almost 130 years ago, services clients across the North East and North Yorkshire, including many people in rural areas.

The firm has seen an increase in those wanting to write wills or put in place an LPA throughout the pandemic and has focussed on how to manage these remotely while restrictions to movement are in place.

Daniel Williams, a solicitor at Latimer Hinks, said: "The last few weeks have been unprecedented times and, understandably, have led people to contemplate tightening their arrangements.

"Self-isolation for the over 70s has posed many challenges. We are used to meeting with clients face-to-face with occasional video conference calls, but recently, we've suggested to more clients that we use video chat facilities and calls, which is a very different way of working.

"However, we've been creative in our methods and are managing to support our clients during this difficult time. It will inevitably be a solution we can use in the future to help our clients in rural areas The team has adapted quickly to utilising technology to hold consultations and meetings"

when it is difficult to travel during inclement weather or for those who need advice when they are ill."

Elizabeth Armstrong, managing director at Latimer Hinks, said: "The team has adapted quickly to utilising technology to hold consultations and meetings - something that couldn't have been dreamt of when the firm was established!

"We appreciate how concerned people are and are working hard to help things remain as normal as possible for those who need legal support."









Latimer Hinks has donated £2,000 to support community groups bringing emergency support to vulnerable people through lockdown.

The pledge was made to County Durham Community Foundation's Covid-19 Response Fund.

The fund, which now stands at £200,000 from its Crowdfunder page and private donations, was launched three days before the UK lockdown began.

The money donated by local people and businesses is now helping community groups supplying food and essentials to people self-isolating or suffering financial hardship.

In addition, groups have also been funded to make PPE for key workers, set up support phone lines, and to help patients leave hospital safely.

Thousands of individuals and families across Darlington and County Durham have been supported through the fund.

Latimer Hinks has worked with the County Durham Community Foundation since 2002



Natalie Palmer, Director at Latimer Hinks

and has donated more than £68,000 to help local good causes.

Natalie Palmer, a director at Latimer Hinks Solicitors, said: "Supporting our local community has always been a key part of our business objective. From organising Charity Balls to donating to local causes, we feel a responsibility to help the community in which we all live and work.

"It's humbling to hear just how much our recent donation has helped others and we're grateful to have the opportunity to make a difference, particularly at difficult times like these."

Michelle Cooper, chief executive for County Durham Community Foundation, said: "As news of Coronavirus came through, we knew we had to do something. Since 1996 we have been supporting the groups in our community who reach out to the most disadvantaged, the most vulnerable and the most isolated. But these groups cannot function without funding, especially at a time when fundraising events are impractical.

"Together with businesses like Latimer Hinks, we have been able to build an appeal that has given us thousands of pounds with which to support our communities. We are overwhelmed by the support we've been given, and it has confirmed for us that County Durham and Darlington are populated by generous, kind-hearted people."

### We're pledging to support new cancer facility

Latimer Hinks are pledging to support an appeal to help fund a new purposebuilt cancer facility at the University Hospital of North Durham.

The County Durham Darlington Foundation Trust Charity (CDDFT) is appealing to 2020 local businesses, groups, schools and associations to raise  $\pm$ 1000 or more this year to help create the new facility.

With the money raised it intends to enhance the care, environment and overall experience offered to cancer patients by building a new centre of excellence which will be based at University Hospital of North Durham.

Latimer Hinks has pledged to donate to the charity and is encouraging other businesses in its network to help too, as part of an initiative to demonstrate the strength and power of local community.

All the supporters' names will appear on a wall of honour in the hospital, to form part of a legacy of people power in helping to deliver the facility.

Latimer Hinks Solicitors has raised funds for several charities in the North East and Yorkshire, including cancer treatment and hospice charities in memory of colleague Helen Thomas, who passed away from cancer aged 33 in July 2016.

In addition, the team has donated to numerous good causes including Darlington & Bishop Auckland MRI Scanner Appeal, St Teresa's Hospice, Age UK North Yorkshire and Darlington, Dragonfly Trust, Just the Job, The Bridge and Family Help.

Pat Chambers, charity development manager of the CDDFT said: "I am delighted that Latimer Hinks are one of our first organisations to make their pledge for our 2020 campaign, helping us to build a centre of excellence for cancer care in County Durham.

"Everyone at Latimer Hinks has helped us previously with the MRI scanner appeal but this current

project touches a lot of the staff who have been affected by cancer. I am so glad they continue to show their support by being in the forefront in pledging to raise a minimum of £1000 for the new building.

"We need more businesses to follow the example set by Latimer Hinks and sign the pledge to be one of 2020 businesses, groups and associations to raise £1000 for us during 2020.Thank you so much Latimer Hinks!"

Natalie Palmer, Director and Solicitor at Latimer Hinks Solicitors, said: "The CDDFT appeal caught our attention immediately and we are passionate about supporting this wonderful cause.



Pat Chambers (CDDFT) with Natalie Palmer (Director) and Anne Elliott (Consultant) at Latimer Hinks

As a firm that has been established in Darlington for more than 125 years, we are always looking for ways to give back to the community.

"The pressure on staff, patients and their families at our local hospitals using chemotherapy services needs to end. If we can help deliver a facility for patients to improve their experience, then we will.

"We are encouraging everyone to help raise awareness of the appeal and make the 2020 pledge."

To join the appeal, visit https://www.cddft. nhs.uk/, click the donate button, then follow the link to the 2020 chemotherapy campaign.

# Getting ready for a return to the office

Office spaces with communal areas and shared facilities will be in the frontline when the next stage of lockdown is lifted, and staff return to the workplace.

Managing the return and preparing the building for what is being called the 'new normal' will demand collaboration and co-operation between landlords and tenants, staff and visitors. Some of the immediate concerns are around managing the flow of people in common areas, as well as within their defined workplaces - while keeping up with continually changing guidance. Action will also need to focus on how to manage risk through the building environment itself, such as cleaning processes.

The shift in recent years towards communal, shared working spaces brings added pressures. Micro businesses may have differing attitudes towards sharing their immediate space and here landlords will need to have a clear strategy.

Traffic flows and identifying spaces likely to provide the highest risk of contamination is the starting point for a building management strategy. This should identify ways in which staff and visitors can best be protected, and how to reduce surface transmission.

Consideration should also be given to creating a staggered work hours timetable and how to meet social distancing standards when moving around the building, which could include one-way systems and protective screens.

Tenants will need to plan and prepare for re-opening of offices and it may be that homeworking continues to be more suitable for many staff.

Landlords will need to consider how they fulfil their obligations to keep employees safe and if PPE might be required for reception and other front-line staff. Building managers will need to ensure equipment safety checks and servicing are carried out where necessary, to prepare the building for use.

Throughout, it's important to ensure that decisions are made based on the latest guidance, such as the latest information from the Government, Public Health England and the Health and Safety Executive. Also, insurance should be checked as the building's insurers may have additional special requirements for building safe being brought back to active use.

Liaison between the landlord, building management and tenants is essential to address building management issues. Equally important is facing up to any lease or service charge-related problems to avoid them becoming the subject of dispute at a later date.

The Government has already provided some protection for commercial tenants, saying that anyone who cannot pay their rent because of coronavirus will be protected from eviction if they miss a rental payment in the three months from March. But this safeguard is not an alternative to discussing the situation with the landlord.

Where landlords incur additional costs, such as specialist cleaning, measures to support social distancing or extra security, this may be recoverable from tenants through service charges. Leases need to be checked carefully to be sure any potential charges are in line with what is set out and 'reasonable'. Again, up-front discussions are advised.



Latimer Hinks warns that tax efficient 'gifts' and precious 'tax reliefs' could be cut following the covid-19 crisis

Latimer Hinks warns that tax efficient 'gifts' and precious 'tax reliefs' could be cut following the covid-19 crisis

Latimer Hinks Solicitors is warning clients to prepare for stricter rules regarding gifts and Inheritance Tax (IHT) once the coronavirus crisis is over.

This follows a prediction by experts that taxes stand to rise substantially in order to fund the government spending to support individuals and businesses through the unprecedented circumstances.

Currently, IHT on estates is 40 percent, however there are suspicions that this could be increased, as it was following WWII, or that valuable reliefs from Inheritance Tax such as Agricultural Property Relief (APR) and Business Property Relief (BPR) could be restricted or even removed. This is in addition to potential further increases in VAT, Income Tax and National Insurance.

Although no plans have formally been announced, chancellor Rishi Sunak has made it clear that decisions on "righting the ship" will need to be enacted.

Elizabeth Armstrong, managing director at Latimer Hinks, said: "A great deal of money is being spent at the moment in order to keep businesses, individuals and the NHS solvent during the current crisis, and it is becoming apparent that this will need to be recouped from somewhere.

"History suggests that this likely to come from increasing tax revenues and an obvious target is IHT. This area of tax is highly complex – currently various reliefs and exemptions apply to individuals allowing them to mitigate their exposure to IHT, such as the "seven-year rule" that applies to gifts



Elizabeth Armstrong, Director at Latimer Hinks

and where business and agricultural assets can, if the circumstances are correct, be left on death free from IHT altogether.

"The government could easily increase IHT revenues by significantly altering the rules regarding these exemptions and reliefs or removing them altogether without actually having to increase the current 40 percent rate of tax. For those clients wishing to take advantage of the existing rules, we are suggesting they do this sooner rather than later.

"We work with a number of agricultural clients and business owners who have reliefs specific to them and, while these have not been part of the conversation explicitly, we know that should APR and BPR be discontinued, this would have a huge impact on them and the region." Elizabeth added: "As with many aspects of life, it is difficult to find time to do 'life admin' tasks which don't seem urgent, but we all have time to stop and think, and this might be the right time to take advantage of these particular benefits, before they become unavailable."

# Latimer Hinks

The right support when you need it

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Protecting you and your family from one generation to the next.

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Private client team: Anne Elliott, Andrew Way, Elizabeth Armstrong, Natalie Palmer, Jennifer Quayle, Gillian Ibbotson, Daniel Williams, Nadine Kilvington, Kelly Maguire, Nicola Johnston, Nikita Noël, Claire Conway, Julie Porter, Hollie Catt, Laura Finegan.

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**Residential conveyancing team:** Martin Williamson, Jane Mafham-Jackson, Lisa Stronach.

#### **Farms & estates**

### Our heritage is agriculture and rural affairs

Land sales, purchases and options, agricultural tenancies, tax planning, farming partnership agreements and succession.

Farms & estates team: Anne Elliott, Neil Stevenson, Elizabeth Armstrong, Adam Wood, Martin Williamson, Rosanne Tweddle, Gillian Ibbotson.

#### **Business & commercial**

## Our heritage is agriculture and rural affairs

Helping you realise you property and business ambitions.

Commercial team: Nicholas Poole

**Commercial property team:** Neil Stevenson, Adam Wood, Joanne Cowie, Rosanne Tweddle, Jonathan Sturgeon, Rachel Fletcher, Laura Richardson, Nayon Uddin.

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# Latimer Hinks advises home movers to proceed with caution during coronavirus crisis

Latimer Hinks Solicitors is advising its clients in Darlington and North Yorkshire to proceed with caution during property sales and purchases, following government advice to defer moving home.

Although the government has not prohibited or restricted property transactions, it has strongly advised that these activities are put on hold until the coronavirus situation has passed, and transactions should only be completed if there is no house move is necessary.

Martin Williamson, a director and head of residential property at Latimer Hinks, is suggesting that clients look to exchange contracts and complete on the same day in order to avoid legal difficulties if they find they are unable to complete on the legally binding date.

Martin said: "If the parties agree an exchange and completion on the same day, this removes the stress of having a date looming that you may not be able to meet and finding yourself in breach of contract.

"Also, prior to the exchange of contracts, it is still possible to continue with processes such as searches and land ownership technicalities if the lawyers, mortgage providers and others involved are able to continue to help them.

"However, if your sale and purchase has been negotiated but contracts have not as yet been exchanged, there is no legally binding agreement between the buyer and seller. If any party decides that for whatever reason they do not now think they can proceed, they can simply withdraw without any penalty. There is, of course, a risk if you choose to exchange and complete on the same day; you have no guarantee in advance that completion will actually happen."

For those who have already exchanged contracts and set a completion date that may not be able to be met, and negotiation may be required to ensure there are no adverse legal consequences.

Martin said: "If an exchange of contracts has taken place, the parties will have given each other a legally enforceable agreement that completion of the transaction will take place on the date set. If either party is unable to complete on the date, the terms of the contract will be breached, and the other party will have legal redress against them. Sadly, this will be the case notwithstanding that a party is unable to complete because they have been let down by some other party on whom they rely or even if they have been taken ill or are having to isolate.

"In some cases, it is possible for the legal professionals involved to come to an agreement to defer or, at the very least, not enforce a previously agreed completion date until after the crisis has ended. It's advisable to ensure any changes are recorded in writing to avoid confusion in the future and to give peace of mind to the party that has had to delay.

"That said, in the current climate it is probably advisable that buyers and sellers do not enter into a legally binding contract that sets a completion date some days or weeks off as they may find when that day arrives that for reasons outside their control they are unable to honour the contract.

"Clearly these are difficult times for us all in all walks of life and nobody has any clear idea of how long we may live with these uncertainties. In the current circumstances, it is all the more important to rely on the advice and knowledge of experts in their field, acting solely with your best interests in mind."



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