

# McCormicks Briefing

Spring 2022



**New role for Peter  
Harper's Law  
Business interruption**



**McCormicks**  
SOLICITORS

The arrival of 2022 brought with it changes by the Office of Tax Simplification for estates where no inheritance tax is payable under the Inheritance Tax (Delivery of Accounts) (Excepted Estates) (Amendment) Regulations. This means, in practice, that many non-tax paying estates will no longer require the completion and submission of an account to HMRC when applying for Probate. Previously such estates required the completion of HMRC's form IHT205. The new regulations mean, subject to a number of thresholds and conditions not being exceeded, reporting will be limited for deaths after 1 January 2022.

Under the old regulations, it was possible to apply for Probate using form IHT205 if the estate had a gross value under the inheritance threshold of £325,000 or up to £1 million and there was no inheritance tax to pay due to spousal, civil partner or charity exemption (such values included any lifetime gifts made in the last seven years after taking into account annual allowances). The new regulations will increase the value to estates claiming spousal, civil partner or charity exemptions to a gross value of £3 million (subject to other conditions being met). In addition, it will be easier now to claim the transfer of inheritance tax nil rate band from the estate of a first spouse or civil partner even if only a partial transfer is available (i.e. where the first to die partly used their inheritance tax allowance by way of gifts to non-exempt beneficiaries).

This year has seen the introduction of new rules for inheritance tax reporting on estates where no tax is payable. Partner and Head of Private Client Elaine Lightfoot explores the changes.

# Inheritance tax – new rules



In simple terms, estates for those domiciled in England with a value of £325,000 or less will not need to be reported in a HMRC form IHT205 even if a Grant of Probate is needed. This figure will be raised to £3 million if there is a surviving spouse or civil partner who inherits the vast majority of the estate or the deceased leaves the necessary proportion of their estate to charity. That said, there are other factors to be taken into account in addition to these figures. Lifetime gifts in the last seven years must

be assessed and added to the value of the estate after reviewing the deduction of appropriate allowances. No reporting to HMRC will be required if the value of those gifts is under £250,000 (previously a limit of £150,000) and the value of such gifts does not take the estate over the qualifying exempt amount. In addition, if the estate includes foreign assets further reporting to HMRC is required if the value of such assets is over £100,000. If the estate includes an interest in a single settlement of

more than £250,000 (previously £150,000) it will be necessary for the Executors to report fully to HMRC by way of a full inheritance tax account (Form IHT400). Whilst the changes will make matters more straightforward for a great number of estates, I believe that Executors must be cautious and a full review of a deceased's estate carried out (along with a review of any lifetime gifting undertaken) to ensure the estate does not require further reporting to HMRC. In addition, it is still possible for HMRC

to request further information as the Probate Registry may pass information on to them for consideration. Accurate valuation of the deceased's assets is as important as it ever was. A lot of Executors understandably look at the position at the date of death without reference to financial transactions carried out in the deceased's lifetime. Such transactions need to be reviewed before dispensing with the need to report to HMRC. In addition, we deal with a lot of estates where lifetime trusts or foreign assets are involved, which again requires detailed assessment or advice before assessing what reporting is necessary. Executors are advised to continue to obtain full and accurate valuations of the estate's assets at the date of death in case there are enquiries by HMRC and in case assets sell for more than expected and assessment of capital gains tax is required. We are happy to assist and guide all Executors through this process so they can be certain they are fully compliant with HMRC's requirements.

## Partner Elaine Lightfoot heads our Private Client team.

Her areas of expertise include Wills, Trusts, Settlements, Inheritance Tax Planning, the Administration of Estates and Trusts of all sizes and complexities,

together with Lasting Powers of Attorney and Court of Protection matters. Elaine also advises in respect of care home fees planning.

Elaine also handles work for a number of clients in Agriculture and Rural Affairs, guiding them

on the protection of their wealth and the successful handing on of it to future generations. She is also active in the Charities field, advising a number of charities on their formation and operation.



Elaine Lightfoot

## CONTENTS

P3 New role for Peter  
P4 Longer sentences?

P5 Harper's Law  
P6 Business interruption

P7 Countdown begins  
P8 Festivals focus

P9 Out of hours

At the end of my Christmas greeting in our last issue of the Briefing, I said I would not attempt to forecast what 2022 might bring and it seems that was a sensible decision.



# Ukraine Uncertainty

After such an extended period of uncertainty due to Covid, I am dismayed to see the unfolding of the situation arising from the invasion of Ukraine. Once again, I find myself writing this welcome not knowing what the next week will bring, let alone the rest of the year.

In addition to the enormous humanitarian crisis this is causing, it will also impact our economy which was beginning to see

the emerging signs of recovery after the pandemic, although the domestic economy was already facing the pressures of rising energy prices and inflation. This will only serve to deepen those pressures. On both fronts I hope and pray it can be resolved as quickly as possible.

The sight of some of Ukraine's most successful sporting heroes taking up arms to defend their country is a very sobering

one. As a practice with a deep involvement in sport, we have also been noting the decisions made by various governing bodies not to engage with Russia in a number of spheres and for organisations to cancel sponsorship links with Russian-owned entities. This, too, will have an effect not only on the Russian economy but across the globe, particularly in football where the UK leads the world.

In my new role as interim Chair of the Premier League for the second time, about which you can read more in these pages, I am likely to be engaged with decisions which will not only affect the Premier League but also football on a much wider scale.

The only advice I can venture to offer in these turbulent times is that we all remain as productive as possible to safeguard our futures and

continue to cherish all those and everything we hold dear.

**Peter McCormick OBE**



Senior Partner Peter McCormick OBE has become interim Chair of the Premier League for the second time, making him the only person to ever be Chair of both the Premier League and the FA.

## Premier League Chair

His appointment came into effect when former Chair, Gary Hoffman, stepped down on 1 February and was made just after he ended his term as interim Chair of the FA in January.

Premier League clubs unanimously approved his temporary appointment while the recruitment process for a permanent Chair continues.

Peter will remain as Chair of the Premier League's Football Board and Legal Advisory Groups, both Executive positions, and previously acted as the League's interim Chair between March 2014

and June 2015.

He said: "I am delighted to receive the confidence and approval of the 20 Premier League clubs and the Board as they work to recruit the new Chair. It is an honour to be appointed to this role again and I look forward to working with all involved."

Premier League Chief Executive Richard Masters said: "On behalf of the Premier League and clubs, I would like to welcome Peter to this role. He is well known to us all and a trusted pair of hands who will see us through this transition period. The Board's aim is to have a new permanent

Chair in place before the start of next season."

Peter holds a number of positions in football, including Chair of the Premier League

Medical Care Scheme Ltd; Premier League representative on the FA Board; Vice Chair of the FA, representing the Professional

Game; Chair of the FA Group Remuneration Committee; Chair of the FA Professional Game Board; and Chair of the FA Panel of Ambassadors (International Committee). He is Chair Designate of the Football Regulatory Authority; a member of the FA Council Membership and Appointments Committee; Chairman of the Football Stadia Improvement Fund Ltd; and a Trustee of the Football Foundation.

He is also Chair of the War Memorials Trust and of the Yorkshire Young Achievers Foundation.



Peter McCormick interim Chair of the Premier League

Changes to the sentencing powers of magistrates have recently been announced. Solicitor Associate Brian Nuttney of our Crime and Fraud department looks at what this means in practice.

# Longer sentences?

It has recently been announced that magistrates will have their sentencing powers increased from six months to 12 months after a backlog of around 60,000 cases built up at Crown Courts as a result of the Covid lockdowns.

So is this a sensible measure to ease the strain on the higher courts or a case of giving non-legally qualified "volunteer" magistrates too much power?

To answer this question, it is important to understand how the court system works and the current powers of the magistrates.

The vast majority of cases that magistrates deal with are classed as summary only, such as minor road traffic matters, low-level assaults, and Public Order Act offences. In these cases, the punishments they can hand out will still be bound by limits set down in legislation meaning only a maximum custodial sentence of six months could be imposed. The change will not affect these cases.

Also, while all offences start life in the Magistrates Court, the most serious offences, such as rape and

murder, are classed as indictable only and are immediately transferred to the Crown Court to be dealt with. These cases will also remain unaffected.

Therefore, the change will actually impact on a fairly limited number of cases, termed either-way offences. These are offences such as burglary, theft and more serious assaults that can be dealt with either by the Magistrates' Court or Crown Court.

In burglary, for example, potential punishments can range from a community order all the way up to several years in prison, depending on how serious the offence is.

At present, if the magistrates thought a particular case of burglary was so serious that their sentencing powers of six months would not be enough, they would send it to Crown Court.

However, under the new rules, they could retain such a case if the likely sentence were

more than six months but no greater than 12 months.

It should be noted that when magistrates are asked to deal with two either-way offences at the same time, then they already have the power to pass a sentence of up to 12 months in prison.

Also, in cases of either-way offences, defendants always have the right to elect to have their case heard before a jury in the Crown Court, and some will choose this option regardless of what the magistrates think.

It therefore can be seen that this change will affect a relatively small number of cases coming before the magistrates. This is particularly the case given recent guidance that has been provided to the magistrates that they should seek to deal with as many cases as possible including straightforward

**Brian Nuttney is a Solicitor Associate specialising in all aspects of Crime.**

He appears regularly in the Magistrates' Courts and police stations across North Yorkshire and further afield, representing clients across a wide range of criminal and motoring offences.

He is a qualified police station representative and holds Duty Solicitor status.

He also has substantial experience preparing cases for the Crown Court, advising clients and instructing Counsel in a wide range of matters including serious sexual offences, including historic sex

offences, violence, drugs and fraud.

Brian has successfully represented clients charged with offences such as rape, robbery, fraud and theft. His approach includes a thorough analysis of the prosecution case, a strong understanding of case law, detailed preparation, and the effective use of expert witnesses to find evidence that supports his client's defence.



Brian Nuttney

trials, and, at the end of the trial if they feel their sentencing powers are insufficient, then to send the case to the Crown Court for sentencing.

Further criticism of the new powers is that defendants who are dealt with in the Magistrates' Court have a direct right of appeal to the Crown Court. This means that if defendants are unhappy with their sentence, they can apply to the Crown Court for their sentence to be re-heard by a legally-qualified

judge and two lay magistrates. This means that, unless the sentencing powers are exercised proportionately, it could in fact increase the workload of the Crown Court.

What is clear is that it is now more important than ever that if you are charged or summoned to appear before the magistrates, you seek representation at the earliest opportunity to take advice not just about the charges that you face, but the sentencing powers that are available.

At McCormicks Solicitors, we represent defendants in Magistrates' Courts across North Yorkshire and the UK and will always provide clear advice regarding the strengths and weaknesses of the case against you and likely sentence you could receive.

The death of PC Andrew Harper during his response to a burglary incident in Berkshire in September 2019 prompted new legislation to protect those working in the emergency services. Here Partner Peter Minnikin and Criminal Law Executive Kate Develly look at what the new law means.

# Harper's Law

After PC Andrew Harper's death while working, his widow, Lissie Harper, lobbied the Government to introduce much harsher punishments for those who kill an emergency service worker whilst they are on duty.

The legislation, passed on 24 November 2021, will be incorporated into the existing police, crime, sentencing and courts bill and could potentially be law by this spring. It will, however, not act retrospectively.

The purpose of Harper's Law, brought about by the efforts of PC Harper's widow, would make the killing of an emergency service worker in the course of their duty punishable with a mandatory life sentence if convicted. A minimum term, set by the judge, must be served before eligibility for release. Only in certain exceptional circumstances, depending on the offence itself or the offender, will a lesser sentence be considered.

The aim of the law

is to offer greater protection for those working in prison, police, paramedic, and firefighter roles (as well as others listed in s.68 Sentencing Code and the Emergency Workers (Offences) Act 2018).

The emergency worker does not need to be aware of the offence, that it had taken place

or even be directly responding to it.

However, no matter how terrible the crime committed, is it right to change the law so drastically in response to a single case?

Murder already carries the penalty of a mandatory life sentence; therefore, this law has not been aimed at those who have the intent to kill an emergency service worker. What this new legislation does is implement a life sentence where there

may be no mens rea of intention, and in doing so the culpability of the defendant is taken out of consideration.

The punishment for a crime in our legal system should be fair and proportionate. This new law will mean that, even if the defendant is acquitted of murder, if found guilty of manslaughter by an unlawful act he will still receive a mandatory life sentence.

By blurring the lines between murder and manslaughter, it can be argued that this new law is fundamentally unjust and against the objectives of the criminal justice system. It will remain to be seen the impact this legislation will have.

## Peter Minnikin is Head of the Crime, Corporate Crime and Risk Department.

Peter is a Solicitor and Higher Court Advocate specialising in all aspects of Crime, Corporate Crime, Fraud and Regulatory work.

He appears regularly in the Magistrates Court and police stations to represent clients in respect of a full range of criminal and motoring offences.

He is frequently instructed to represent clients as a Higher Court Advocate at

proceedings before the Crown Court, often being instructed to represent defendants charged with sexual offences, fraud and violent offences.

Peter has expertise in dealing with substantial and high profile cases, working closely with QCs and other Counsel. He has represented clients charged with serious fraud offences, including prosecutions by HMRC. He is often instructed to represent clients charged in relation to conspiracy to supply drugs cases. These cases involve careful consideration

of thousands of pages of evidence, including detailed examination of phone and financial records.

He is expert in dealing with firearms licensing matters, particularly appeals against refusal of grant of a certificate or revocation.



Peter Minnikin

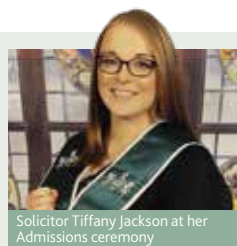
**Kate Develly is a Criminal Law Executive working in the Criminal Law Department at McCormicks.** She assists in all aspects of Criminal work and client care.

Kate graduated from the University of Lincoln with a joint honours degree in Criminology and English. She completed the Graduate

Diploma of Law followed by the Legal Practice Course with Masters at the University of Law in Leeds.



Kate Develly



Solicitor Tiffany Jackson at her Admissions ceremony

## Congratulations

Congratulations to Tiffany Jackson who has been admitted to the legal profession after qualifying as a solicitor.

Tiffany is part of our Property team, assisting

both the Head of Commercial Property, Heather Roberts, and Residential Conveyancing Executive Kim Stockburn in acting for clients.

She also assists in Property Litigation work.

We are all too familiar with the difficulties posed by the pandemic and the unprecedented challenges it brought to our day to day lives; particularly, how we work, communicate and travel. Many businesses in the UK faced extreme challenges and suffered financially as a result. Litigation Executive Hayley Carr looks at the role of business interruption insurance.

# Business interruption?

## Has your business suffered?

The pandemic has and remains the cause of significant loss and distress that has detrimentally impacted UK businesses through decreased annual turnover and, in many instances, forced closures.

According to data from the Office for National Statistics in 2021, approximately 396,155 firms closed in 2020. As of January 2022, roughly 32 per cent of all businesses currently trading reported decreased turnover compared with normal expectations.

Rules and regulations were implemented to combat the health and safety concerns posed by Covid; the consequential and harsh reality being that such regulations caused businesses immense disruption and financial

strain. As a result, a large number of claims were brought under business interruption insurance policies. Many insurers disputed liability, leading to widespread concern and contractual uncertainty surrounding the validity of business interruption claims.

The landmark Supreme Court judgment on business interruption insurance policies offers greater clarity and certainty to both insurers and policyholders and removes the need for the affected parties to debate key issues of causation that are pertinent to thousands of claims brought off the back of the pandemic.

### Test case

The Financial Conduct Authority (FCA) recognised the complex plethora of issues surrounding business interruption policies and

the need for contractual certainty over the validity of business interruption claims.

A key concern for businesses during and post pandemic was whether insurance policies covered pandemic-related business interruption.

In the public interest, the FCA brought a test case in the High Court of England and Wales in 2020. The test case commenced proceedings for a declaratory judgment as to the interpretation and effect of a representative sample of 21 business interruption policies, issued by six insurers. The High Court issued its judgment in July 2020. The FCA and insurers appealed some aspects of the judgment to the Supreme Court.

### Supreme Court judgment

The Supreme Court

judgment, handed down in January 2021, provides authoritative guidance on the interpretation of similarly worded policies to those considered in the test case. Depending on the wording of the individual policy, the judgment entitles policyholders to claim in respect of losses arising out of the presence of Covid in their local area and the related restrictions imposed by Government bodies.

The judgment provides the basis for determining how much is payable under individual policies and has been distilled into a set of declarations that culminate the test case judgment and stipulate whether the representative policy samples cover losses arising from Covid. Despite the widespread application that the judgment was designed to achieve, each claim must be determined on a case-by-case basis.

### Key clauses

Three common clauses were examined within the representative sample of policies: disease clauses, prevention of access clauses and trends clauses.

### Disease clause

The disease clause typically provides cover for losses caused by the occurrence of notifiable human infectious or contagious diseases within a specified radius of the insured's premises. The Supreme Court held that cover

will be provided if there has been at least one incident of Covid reported within the radius specified in the policy. This is evidently a low threshold given the outbreak of Covid across the UK, entitling many policyholders to claim cover.

### Prevention of access clause

Government restrictions that prevented or hindered access to or use of the premises are covered by this type of clause, which had previously been interpreted narrowly.

The Supreme Court however adopted a less narrow approach. It determined that even a partial interruption of premises will generally satisfy the terms of an insurance policy. By way of example, it was determined that restaurants will generally be able to claim under its business interruption insurance even during periods where they were allowed to open as a take-away but not a restaurant.

Similarly, when sports clubs played matches but were unable to have fans in attendance, cover will be provided.

The broad principle is that the loss of income will be assessed by predicting what the income would have been (in the hypothetical scenario of no Covid) and comparing it to the actual income figure.

## Hayley Carr is a Litigation Executive within the Sport and Commercial Litigation team.

She assists Head of Commercial Litigation services, Philip Edmondson and Senior Associate, Will Bates in providing Commercial Litigation and Sports Disputes services to a broad array of clients, including insurers, charities, insolvency practitioners, the Premier League, Leeds United FC, Harrogate Town AFC, the Bostik League and a number

of other sporting bodies and clubs.

Hayley has experience advising on a range of sports law matters including selection bias, doping in sport and age discrimination. She supported counsel in preparing for hearings at the Court of Arbitration for Sport in Lausanne, Switzerland and Sports Resolution, London. Hayley assisted in successfully defending an Olympic athlete against a tampering claim brought by UK Anti-Doping. She

recently assisted a team that was appointed to provide Pro Bono legal services to athletes caught doping at the Tokyo Olympics and Paralympics.

Hayley has a first-class law degree and a masters in international Sports Law.



Hayley Carr

**Trends clause**

This type of clause allows for adjustments to be made to profit figures as necessary to account for any trend/circumstance that would have affected the business, either before or after the event, regardless of whether the insured event arose. The Supreme Court held that in adjusting the amount paid, all variations or special circumstances affecting the business should be considered in order that the amount paid reflects as nearly as practicable the results which would have been expected if the damage had not occurred.

**Conclusion**

Although the analysis of the standard clauses highlighted above arose as a result of the pandemic, it is likely that the public can rely on their wider application to similar policies in the business interruption insurance market. For example, the impact of the recent storms, Dudley, Eunice, and Franklin may be covered by the prevention of access clause within your business interruption insurance policy. With the benefit of the Supreme Court judgment, affected parties can rest assured that their policy will be interpreted in line with the decision, thus offering contractual certainty in this uncertain economic time.

If your business has been interrupted, causing you to suffer loss and you require advice generally or on the interpretation of your specific policy wording, please get in touch with the Litigation Team at McCormicks Solicitors on 01423 530630.

**OBITUARY:**  
**Sara Morgan**

We have said a sad farewell to our friend and colleague, Sara Morgan, who passed away in December.

Sara joined McCormicks in 2015, bringing more than 30 years' experience with large national commercial firms. She had a varied career initially specialising in Crime before transferring her advocacy skills to Employment Law.

During her time with the practice, she specialised in Employment Law and Professional Regulatory cases, working with Partner Peter Minnikin and Head of Employment Iain Jenkins.

Outside of work, she loved travelling, particularly in India, and was a long-standing member of the Sacred Heart Church in Ilkley where she lived, doing the church flowers on a regular basis and fundraising for a number of charities.

She leaves her beloved husband, David, and his two daughters. Sara will be very much missed by everyone at the firm.



**Harrogate Town Trustee**

Solicitor Emily Steed has been appointed as a Trustee of Harrogate Town AFC Community Foundation.

The Foundation uses the power of football to create and maintain a healthy, happy and connected Harrogate and District, with its primary objectives being to improve health and wellbeing, foster stronger, safer more active communities and enhance life chances.

Emily joined the Board of Trustees in the autumn after the Foundation sought to appoint several new trustees with expertise over a range of different sectors. Emily is the only legal professional on the Board.

Harrogate Town AFC is a registered charity with the Charity Commission for England and Wales.



Emily Steed

**Winners again!**

Congratulations to our previous Yorkshire Young Achievers award winners who were honoured in the New Year list.

Kadeena Cox and Hannah Cockroft both became OBEs, while Jonathan Brownlee and Ellen Buttrick were made MBEs.



Ellen Buttrick OBE

**The countdown begins...**

We are delighted to announce that plans are moving ahead for the 2022 Yorkshire Young Achievers Awards, having recently held our first in-person Trustees meeting since the advent of Covid.

Please put Thursday 17 November in your diaries for the return of the annual extravaganza at the Leeds United Centenary Pavilion.

We will open nominations for this year's Awards in May with our traditional launch. There will be

much to celebrate as the event returns after a two-year enforced absence and we would love to hear from you about anyone who you think deserves recognition.

**Tickets are priced at £65 per person or £600 for a table of ten and you can download a booking form from the website at [www.yorkshireyoungachievers.co.uk/gala-dinner](http://www.yorkshireyoungachievers.co.uk/gala-dinner).**



Senior Associate Iain Jenkins has strengthened McCormicks' long relationship with Harrogate International Festivals still further by becoming a member of its Board of Trustees.

# Iain becomes festivals trustee

Iain said: "Art is great at helping us understand our lives and the world around us. It can be exhilarating, calming, thought-provoking and inspiring.

"It comes in many forms including dance, music, and visual arts. Hanging in a gallery in Madrid is Picasso's painting from 1937, Guernica, which has relevance today and is certainly an example of thought-provoking art.

"Closer to home, we have Harrogate International Festivals (HIF), the home of the arts in Yorkshire and I am proud to have recently become a member of its Board of Trustees. HIF is a charitable organisation having been established in 1966. Over the years, it has brought a fantastic array of high-quality cultural events to Harrogate for the benefit of all those who

live in the town and its surroundings.

"Up-and-coming talent and acclaimed artists put on great performances across a range of events including literature, music and the visual arts. HIF's season begins with the Fire and Light Festival in the Valley Gardens on 24 March.

"HIF also has events going on in the community to help encourage, support, and inspire young and old from whatever background.



Iain Jenkins

"The charity continued to do sterling work during the pandemic and has some great events lined up for this year, including the Theakstons Old Peculier

Crime Writing Festival, which I attended for the first time in 2021. Chatting with Ian Rankin with a pint in my hand is an example of the quality of the artist and accessibility of these events. I have read a number of his books but the festival means that you can talk to these great authors in an incredibly relaxed environment. People come from all over the country and the world, so it is great for Harrogate tourism.

"My work as a Trustee will involve supporting

the charity with its direction and strategy and with its employees and volunteers. I will help out where I can, but I hope my legal background will be of some benefit. As well as the Board of Trustees, there are sub-groups to be involved in and when requested, I can roll my sleeves up and get out there to help set up events.

"There are a number of Trustee meetings throughout the year and the commitment is a serious one. There are also events to attend and then helping with everything that goes in to keeping HIF running smoothly and supporting the team with fundraising. Most of the charity's finances come through ticket sales so we have to generate plenty of interest.

"There is a fantastic website at [www.harrogateinternationalfestivals.com](http://www.harrogateinternationalfestivals.com) and I encourage you to visit this and to book up one of the upcoming events. These are difficult times and family budgets are feeling the squeeze, but they are great experiences and you will be helping to develop the arts in our community. There are also lots of sponsorship opportunities for those businesses which would like to support the charity."

McCormicks has won a contract with the Legal Aid Agency to continue to supply services for both its own clients and those that need assistance of the duty solicitor.

## Legal Aid

Duty Solicitors represent people who do not have a solicitor but require legal representation, both at the police station and in court.

All solicitors in private practice dealing with publicly-funded work have to be assessed by an external auditor. Legal Aid provides funding for certain types of work, such as advice on criminal proceedings and family breakdowns, to around two million people every year.

Awarding of the

contract followed a successful Specialist Quality Mark report which stated that McCormicks' Crime department monitored the financial position closely, completed file reviews face-to-face, which was good practice, and that all files reviewed were in "good order and easy to follow".

It said: "All the feedback forms provided by clients show very positive responses, which is a credit to the firm and shows that the firm is delivering a good

standard of service to clients."

All firms who carry out Legal Aid work must also have their cases assessed by their peers, a process known as peer review, McCormicks' Crime Department gained one of the highest marks, underlining the quality of the work.

Partner Peter Minnikin, who heads the Crime and Fraud department, said: "The comments are a testimonial to the hard work and dedication of my colleagues. We think

it is incredibly important to continue with this type of work that supports people at some of the most difficult times of their lives. The recent independent reports show that we continue to deal with this work to a very high standard."



Peter Minnikin





Solicitor Emily Steed is part of our Corporate and Commercial Department, acting for both individuals and companies on corporate transactions for the sale or purchase of businesses and shares and advising on company, business and charity structure. When she is not hard at work, she yearns for the country life.

**Other than the law, what would your dream career be?**

A vet – I always wanted to work with animals but never had much natural ability for Biology so sadly I don't think that particular career path would have been a great success!

**If you could win any sporting trophy or title, what would it be and why?**

The Grand National. I have a long-standing passion for horse racing and I religiously watch it.

I found it quite emotional watching Rachael Blackmore become the first woman ever to win it on Minella Times in 2021.

**Where is your favourite place in Yorkshire and why?**

Studley Royal Deer Park- it's a two-minute walk from my parents' garden and I have very happy memories there. I walk my labrador there most weekends.

**If you could choose your last meal in advance, what would it be?**

A roast dinner



Emily Steed

with red wine, followed by a cheese board.

**What is the best piece of advice you have ever been given?**

Don't respond to rudeness.

**If you suddenly came into a significant amount of money, what would your first five purchases be?**

A house in the countryside, a horse and three more dogs!

**What do you do to wind down after a busy day in the office?**

Sometimes at the gym or out for a run and other times with a glass of wine!

**What is your favourite season of the year and why?**

Winter - I love the festive season and cosy nights in by the fire.



## OUR EXPERTISE



McCormicks offers the full portfolio of legal services to all forms of organisation including businesses, charities and sporting bodies, together with private individuals. The firm offers expertise in all areas of corporate and commercial work whilst maintaining a commitment to the personal client in areas such as rural property, tax, trusts, probate, family matters and crime.

**Charities & Community**

- Charities
- Not For Profit

**Corporate & Commercial**

- Acquisitions and Disposals
- Banking and Finance
- Commercial Agreements
- Competition and EU Law
- Corporate Crime, Fraud and Risk
- IT and Data Protection

- Insolvency and Bankruptcy
- Intellectual Property
- Partnership and Company Law
- Regulatory and Disciplinary
- **Crime**
- General Crime
- Corporate Crime, Fraud and Risk
- Dispute Resolution and Litigation
- Commercial Disputes
- Mediation and Arbitration
- Partner/Shareholder Disputes
- Property and Construction
- Reputation Management

**Employment**

**Family & Matrimonial**

- Children
- Matrimonial

**Insolvency & Bankruptcy**

**Mediation & Arbitration**

**Property**

- Agriculture and Estates
- Commercial Property
- Development and Regeneration
- Residential Property

**Sport, Media & Entertainment**

- Employment
- IT and Data Protection

- Insolvency and Bankruptcy
- Intellectual Property
- Media and Entertainment
- Mediation and Arbitration
- Regulatory and Disciplinary
- Reputation Management
- Sponsorship
- Sport

**Tax, Trusts, Wills & Estates**

- Agriculture & Estates
- Care of the Elderly
- Tax and Trusts Disputes
- Trust and Tax Planning
- Wills and Probate

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