

NEWSBRIEF

SUMMER 2008

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DIRTY DANCING

JCB diggers delight

at Kenilworth Show



ALSO INSIDE

- £3.5m mistake takes the biscuit
- Corporate manslaughter – could you be charged?
- Commercial property and energy performance

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SOLICITORS

Right structure critical when it comes to tax relief

As a shareholder or partner in a trading company, the value of your interest in the business will be covered by 100% Business Property Relief (BPR) and, therefore, not subject to inheritance tax (IHT) on your death. This valuable relief is designed to prevent the sale of businesses to fund IHT payments on the death of a business owner. However, to protect this relief, the right business structure is crucial; specifically how the disposal of shares or interest of a deceased are dealt with.

A favoured tax planning scheme is to leave any interest in the business to your spouse and family through a discretionary trust arrangement set up through your will – a popular method of IHT planning because of the considerable IHT savings that can be made.

But this tax planning can come to naught if the shareholder/partnership agreement, or company memoranda and articles, prohibit an interest in the business from passing into a discretionary trust. Therefore any prohibitions need to be assessed prior to undertaking a tax planning review. This should not prove controversial as the business owners would still have the option of buying the business from the estate but in a tax efficient manner for the deceased's family.

You may need to review the ownership of the property or premises from which you run your business, not least as they may be one of the business's most valuable assets. If owned as a company or partnership asset they will attract 100% BPR; however, this reduces to 50% if you own them separately from the company or partnership. The partnership or shareholders' agreement can regulate how the ownership of the property is split between the parties to reflect the capital contribution. In addition, a partnership can consider converting to limited liability status to protect any property or

premises from liability as a result of another partner's actions.

Borrowings should be secured against any non-trading company property rather than the trading premises. This is because a trading company will attract 100% BPR whereas an investment property does not and therefore the full value will be subject to IHT. However, any borrowing secured against the investment property will reduce its value for IHT purposes.

BPR is only available on trading companies.



JOHN ROUSE explains why the correct business structure is vital if companies are to take advantage of Business Property Relief.

However, a word of caution: if you run a trading company and a non-trading company under one company or partnership name and the non-trading company's income exceeds that of the trading company, you may jeopardize the availability of BPR on the trading company. Therefore you may want to consider two separate company structures to protect BPR on the trading company.

Therefore the way a business is structured is fundamental to protecting and maximising the IHT BPR. A review of the shareholders/partnership agreement and company memoranda would soon reveal the tax efficiency of the business structure.

For more information contact John Rouse on 01926 880743 or via email.

john.rouse@wrighthassall.co.uk

Restructuring plans in light of economic downturn

Although the economy is holding up well despite gloomy forecasts, some businesses anticipating a downturn are already reviewing their staffing ratios.

This is a particularly sensitive area that should be approached with care. If you are considering embarking on a restructuring exercise then there are a number of options which we would be happy to discuss with you that will keep your business well within the law while allowing you the flexibility to ride a recession.

For more information, contact Suki Harrar on 01926 880717 or via email.

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FORTHCOMING EVENTS AT WH

17 July HR Surgery

Networking for HR professionals: bullying and harassment

9 September

Warwickshire Property Forum.

Planning update with John Archer, head of planning at Warwick District Council

12 September – networking for the Construction Industry

17 September – Technology Seminar – topic to be confirmed

25 September – Employment Seminar Pensions and Benefits

For further information email caroline.venuto@wrighthassall.co.uk

Show proves a winner



The rain stayed away and the crowds flooded in as the Kenilworth Show proved it still has enormous appeal.

Wright Hassall, who were one of the event's main sponsors, greeted old and new friends at their stand in the showground. Highlights included the JCB dancing diggers and Cyril the racing squirrel.



(From top) Christine Mott, Lindsay Ellis (Wright Hassall) and Ruth Waring.

On the road to somewhere

Wright Hassall has assembled a new team to help put clients on the right road.

The firm has launched a new division to help logistic providers, transport companies and those involved in supply chain management across the UK.

It has teamed up with Labyrinth Logistics Consulting to offer the service which will cater for all aspects of an industry that is worth £55 billion to the UK economy.

Christine Mott, a senior associate at WH, said the industry was facing major challenges which meant the need for a tailored legal service was now more important than ever.

She said: "There are many more challenges facing the market in the shape of rising fuel costs, environmental impacts, technological innovations and service delivery, and both logistics providers and end customers are feeling the effects.

"Logistics providers and end users are entering into ever more complex arrangements; an

understanding of how the industry works and suitably focused legal support is now more vital than ever."

Labyrinth Logistics Consulting, based in Cubbington, Warwickshire, provides specialist advice to companies across the UK.

Managing director, Ruth Waring, said the alliance would allow both firms to widen their services – no doubt helped by the proximity of both firms to the geographic centre of the logistics industry.

"We provide the whole host of services to companies from health and safety and tender management through to advice on operators' licences and recruitment," she said.

"The logistics industry is changing with a consolidation of large companies at one end of the market, and the advent of consortia of smaller operators either working with them or going up against them in competition."

Crumbs! Biscuit classification leads to £3.5m mistake

Following a hotly disputed 12-year litigation, the European Court of Justice has determined that Marks & Spencer's chocolate tea cakes will cost the Treasury the princely sum of £3.5 million.

That is the price of a very expensive mistake regarding VAT determined by tax officials. Customs & Excise (as it then was) having originally classified such teacakes as chocolate biscuits have finally accepted this was a mistake as the teacakes have in fact been determined to be cakes not biscuits.

For all legally-minded biscuit watchers this will come as no surprise given that the European Courts

have already ruled that Jaffa Cakes are in fact cakes and not biscuits as had been classified.

The key point from a tax perspective is that biscuits are subject to standard rate VAT of 17.5%, while cakes incur no VAT liability. By the time the error was corrected, Marks & Spencer's had paid a total of £3.5 million in VAT which they are now entitled to reclaim from HMRC.

Beyond the obvious consequences for Marks & Spencer's, this decision has potentially significant consequences for any business which has been denied repayment, or a claim for overpaid VAT, on the basis of a defence of unjust enrichment by HMRC.

This is a defence that HMRC has tended to use on the basis that the majority of the tax liability has already been passed onto the business's customers, and so to refund the entire amount of tax to the business would be to unjustly enrich them. The ECJ has now indicated that the taxpayers who have wrongly been met by a defence of unjust enrichment should receive a repayment of their

overpaid VAT. There must be numerous businesses which, having originally decided against pursuing a claim for a deduction, or repayment, due to the unjust enrichment argument, are potentially in a strong position to pursue claims for overpayment over and above those which obviously follow the zero-rated supplies facts of this case.

Finally, to address the point of most interest, the difference between a tea cake and a biscuit is subject to the House of Lords agreeing with the ECJ verdict. This will draw a line under this dispute and place tax payers' claims for reimbursement of tax mistakes in the same position as those of European government and, in so doing, bring about true equality.

For those of us with a sweet tooth however it remains to be seen whether Marks & Spencer's will reduce its teacake prices.

For advice and more information, please contact Daniel Jennings on 01926 884629 or via email.

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Assembly set to rock and roll

Wright Hassall has helped a £3.2 million entertainment venue get the final approval it needs to rock and roll.

The Assembly in Spencer Street, Leamington Spa has undergone a major transformation, with celebrity interior designer Laurence Llewelyn-Bowen turning the former Gala Bingo site into a 1,000 capacity entertainments hall.

The Grade II listed building will open its doors for the first time on Saturday, June 21 after Wright Hassall secured a premises licence to allow events to run until 12.00am.

The licensing department at WH has also arranged a restaurant licence for a 1950s American style diner, 'Docker's', which will operate independently to the music venue.

It is one of the largest indoor

entertainment venues that Andrew Potts, licensing partner at Wright Hassall, has had granted in Warwickshire.

Andrew said: "I have done many entertainments licences in my time, ranging from nightclubs such as Snobs in Birmingham to large one-off concerts at places such as Villa Park. This is probably the largest venue locally and certainly the most stunning.

"The site has fantastic features including original stained glass windows, so it was nice to see a lease holder enhance the original beauty rather than ignore it."

Nigel Dalley, who took out a 100-year lease on the property, said that the excitement surrounding the venue was growing and hopes the venue can be used for multiple purposes.



Andrew Potts, of Wright Hassall, views the plans for music venue The Assembly, with site manager Darren Skidmore.

Timing critical for business tenants

If you are a landlord or tenant of business premises, you should be aware that notices to terminate and/or renew leases under the Landlord and Tenant Act 1954 are time critical. You ignore such a notice at your peril.

The purpose of a Section 25 Notice, usually served on a tenant by the landlord six to 12 months prior to the end of the lease, is either to:

- (i) propose that the tenancy be renewed and suggest the terms on which the landlord wishes to renew; or
- (ii) notify the tenant that the landlord opposes the grant of a new tenancy on one of several statutory grounds, for example, breaches of covenant or because the landlord intends to redevelop.

If a Section 25 Notice has been served, what steps should a tenant take? If the tenant intends to vacate the premises at the end of the lease term, no action needs to be taken. However, if the tenant intends to stay, unless the landlord can prove one of the statutory grounds mentioned above, he is entitled to a new tenancy. The terms proposed in the Section 25 Notice may provide a springboard for negotiations which should help the two parties to agree terms for a new lease without further action being necessary. If the landlord opposes the grant of a new tenancy, the tenant will have to decide whether he accepts, or intends to challenge, the grounds on which the landlord's opposition is based.

In order to protect its position, the tenant must have completed the new lease by the date specified for termination of the lease in the Section 25 Notice. Alternatively it must have made a claim to the court for a new tenancy or obtained an extension of time in writing to do so from the landlord. Often a series of extensions are negotiated and the time limit at the end of each one is critical.



JANE SENIOR reminds tenants that notices to terminate or renew a lease are subject to strict time limits.

Many tenants assume that the new lease will have been sorted out by the termination date or that agreement of Heads of Terms are good enough and thus fail to protect their position. Negotiations can be protracted leading to the time limit being missed and to the loss of the right to stay in the premises, with all the attendant disruption, upset and loss.

To avoid this situation, we strongly recommend that you consult a solicitor on receipt of the Notice. He or she will be able to advise whether the Notice is valid, explain the next steps to be taken, advise

on the proposed terms of the new lease, make any claim to the Court to renew the lease if necessary and, most particularly, ensure that crucial deadlines are not missed. The costs are relatively low bearing in mind that the tenant will have effectively secured an insurance policy to protect what may be a valuable lease.

A tenant can initiate the lease renewal procedure itself by serving a Section 26 Notice. Should the landlord wish to oppose the grant of a new tenancy, he must serve a notice setting out the grounds for opposition within two months of service of the Section 26 Notice. Again, time is of the essence. The subsequent procedure is similar to that for a Section 25 Notice.

We have seen many sad situations, for example, where a tenant, about to retire, failed to make a claim for a new tenancy within the time period and therefore lost all the goodwill that went with the business – and his retirement fund – overnight.

In conclusion, Notices under the Landlord and Tenant Act 1954 should be treated very seriously and critical time limits must be scrupulously observed.

For more information on Section 25 Notices or on any other landlord and tenant matters please contact Jane Senior on 01926 880712 or via email.

jane.senior@wrighthassall.co.uk

Energy performance and commercial property

Although Energy Performance Certificates (EPCs) are familiar to sellers of residential property as part of Home Information Packs (HIPs), their impact on commercial properties has been less well publicised.

An EPC contains certain information about the energy efficiency of the building, including an asset rating indicating the energy performance of the fabric of the building. Assessments are carried out by an accredited assessor, who produces the certificate and provides a recommendation report containing suggestions for improving energy efficiency. The certificates are valid for 10 years. A seller or landlord is now, or shortly will be, obliged to provide any buyer or tenant with a valid EPC when giving other information such as title documents.

Originally, EPCs were intended to be compulsory from October 2007. Amid real concerns that there would be too few inspectors to carry out assessments, the timetable for implementation was pushed back until April 2008. Essentially, the revised timetable is:



JENNIE CUTHILL looks at the impact of Energy Performance Certificates and what they mean to commercial property owners.

■ 6 April 2008 – EPCs now required on the construction, sale or letting of commercial buildings with a floor area of more than 10,000 square metres.

■ 1 July 2008 – EPCs required on the construction, sale or letting of commercial buildings with a floor area of more than 2,500 square metres

■ 1 October 2008 – EPCs will be required on the construction, sale or letting of all remaining commercial buildings (whether selling/letting the whole or part of the building). Small non-residential buildings (of less than 50 square metres) are exempt.

The cost of producing an EPC will be

dependent on the size of the building, but costs in the region of £4,000 + VAT are being suggested for a 50,000sq ft office building.

There will be penalties for failing to comply with the legislation which, in most cases, will be linked to 12.5% of the rateable value of the building or a basic penalty of £750 where it is not possible to apply the formula.

The government's explanatory memorandum which accompanied the new legislation states that: "Over time, most people and businesses will be affected by the requirement for EPCs, either as property owners when they come to sell or let their property or as occupiers when they decide to buy or rent a building." This is certainly true, but whether the introduction of EPCs will make any impact on carbon emissions and indeed, property values, remains to be seen.

For more information please contact either Jennie Cuthill or Ellie Crofts.

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Montpelier prove quiz masters

More than 200 business people from across the Midlands put their thinking caps on to raise £2,000 for a baby hospice in Coventry.

The annual event, hosted by Wright Hassall, saw 40 businesses from Coventry, Solihull and Warwickshire quizzed at the Royal Pump Rooms in Leamington Spa.

The winner of the quiz was a team of financial advisors from The Montpelier Group in Solihull. Each member won a bottle of wine and a Thornton's chocolate egg.

All the money raised went to Zoë's Place in Coventry, which is building a hospice and respite care unit for young children across the Midlands.



Quiz winners, from left, Justin Creed of Wright Hassall, with Moyra Brown, Rob Kenyon, Kate Jones & David Fleet – all of The Montpelier Group.

Keeping the right company

The operation of private limited companies is in the process of a major overhaul as discussed in previous issues of NewsBrief. The main legislative vehicle for change, The Companies Act 2006, is gradually being implemented through a series of Commencement Orders of which the fifth and sixth came into force on 6th April this year. These latest orders have implemented a number of substantive changes to the previous regime. The following list constitutes a brief description of some of these changes.

1. Private limited companies no longer have to have a company secretary (unless the company's articles of association state otherwise). Bear in mind that the responsibilities and functions formerly carried out by the company secretary will still need to be dealt with even if the post is abolished.



The Companies Act continues to be rolled out. MARK LEWIS looks at the latest Commencement Orders and how they affect private limited companies.

2. The execution of deeds by a company can now be dealt with by a single director (as opposed to two), who can sign a deed on behalf of a company in the presence of an independent witness.

3. The requirement for the filing of accounts for any accounting periods beginning on or after 6th April 2008 has been reduced to nine months (from 10) from the end of the relevant accounting reference period. This will also affect Limited Liability Partnerships.

4. The financial thresholds for different classifications of company (individual small company, individual medium-sized company, small group company and medium-sized group company) all increased from 6th April 2008.

5. Only small companies (classified as having a maximum turnover of £6.5m and a balance sheet of not more than £3.26m) can qualify for a total audit exemption.

6. Auditors can now be appointed in writing,

rather than at the annual general meeting, to coincide with the distribution of a company's annual report and accounts. From 6 April 2008, all auditors' reports must be signed and dated by the auditor. Anyone responsible for knowingly including misleading, false or deceptive material in the auditor's report is liable to a maximum fine of £5,000.

7. Auditors, on leaving office, must deposit a statement at the company's registered office outlining any circumstances relating to their action that need to be brought to the attention of the members or creditors of the company or, in the absence of any circumstances, a statement to that effect.

8. Auditors may now agree with the company to limit the amount of liability that may be owed by them to the company in the course of the audit of accounts. Any such limitation of liability must only relate to the audit of accounts for one financial year, must be authorised by the members of the company and must be fair and reasonable.

9. The requirement for a company to hold entries about past members has been reduced to 10 years from 20 years.

10. In cases where the directors of a company have an absolute discretion as to whether to register a share transfer they must now either register a transfer of shares or provide the transferee with reasons for their refusal. In either case, the directors must do so no later than two months after the lodging of the transfer. If the directors refuse to register a transfer, the transferee is entitled to know the reasons for refusal.

A more detailed description of these changes can be found on our website: www.wrightshassall.co.uk/resources/articles.

We strongly recommend that all private limited companies review their articles of association in order to take full advantage of the changes embodied in the Companies Act.

For more information on these, or any other aspects of the changes in the legislation, please do not hesitate to contact Mark Lewis and Paul Guyver.

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Steven Janes, right, with WH managing partner Peter Beddoes.

'Hot 100' lawyer joins corporate team

A talented corporate lawyer has joined Wright Hassall and is aiming to make his department the best in the Midlands.

Steven Janes has joined WH from Sherrards in St. Albans, and will become a partner in the corporate department.

Steven, who has appeared in The Lawyer's 'Hot 100 Lawyers' list, is a specialist in corporate finance and has worked for three of the world's largest law firms in London, Paris and Hong Kong. He has worked on projects for Disneyland Paris, BSKyB and The Channel Tunnel.

He is aiming to help enhance Wright Hassall's reputation in specialist areas such as business finance and financial services.

"There's a misconception that if you need important financial work doing then you need to use a 'big city' firm - but that's not the case when firms like ours are available," Steven said.

"One of the reasons I am excited about this role is its more personal nature. In the City, I worked for some very important clients who I never actually met - now I can deal with big clients face-to-face and tailor the service to their needs. It's getting away from a 'one size fits all' approach."

"Our ambition is to grow and become the first choice for businesses across the Midlands. The team here is very strong and this is a very exciting challenge for me."

CIL – the alternative to the planning gain supplement

The Planning Reform Bill, published last November, was introduced with the aim of speeding up the planning process and is mainly concerned with the development consent procedure for nationally significant infrastructure projects.

It also introduced proposals for a new community infrastructure levy (CIL) which will be a tariff system intended to help raise money towards infrastructure in a similar way to the existing Section 106 regime.

What is the Community Infrastructure Levy?

The CIL will be a standard charge levied on new developments to fund local infrastructure, for example



New developments always impact on infrastructure which is why a tariff system – the community infrastructure levy – will be introduced. MARK MILLER reports.

roads, flood defences, medical facilities, open spaces and schools. It has been developed as an alternative to the Planning Gain Supplement which was regarded as unworkable. CIL is intended to provide developers with more certainty of the financial amounts that they will be expected to contribute.

Guidance has been offered by the Department of Local Government and Communities (DLGC) which looks at the proposals in more detail and how the CIL will operate in practice. The draft regulations, governing the collection of the levy, will be published in the autumn.

The key features of the CIL proposals are:

- Using national guidelines, local charging authorities will set local charges based on a fixed sum per home or per sqm of commercial development. Different levies may be imposed in different parts of a town/district depending on local conditions.

- Charging authorities will need to identify the need for, and associated costs of, infrastructure in their area in a detailed development plan.

- In order to ensure payments are proportionate, the charge will be levied against all types of development except household development by homeowners.

- CIL will be payable when development is started and the amount determined when planning permission becomes fully effective. The levy may be paid by either the developer or the current land owner.

- Charging authorities are expected to take into account uplifts in land values, funding from other sources and development viability. The latter is particularly important given the growing emphasis on carbon-neutral and brownfield re-use developments.

- The scheme is not compulsory. However, the British Property Federation wants the CIL to be compulsory across all local authorities to ensure a level playing field for costs between developers nationally.

- The levy is expected to complement, rather than replace, the current Section 106 regime, particularly for those authorities who choose not to implement the levy. Once the CIL is fully effective, it is expected that the use of planning obligations under Section 106 will probably reduce to three main areas:

- affordable housing;
- non-financial and technical operation matters;
- site specific impact (e.g. protection of an endangered species or archeological site).

CIL regulations will require the charging authorities to apply the levy to funding infrastructure but there does not need to be a link between the scheme paying the CIL and the infrastructure funded by it.

- Sanctions for failing to pay the levy when it falls due have been proposed. The DCLG has suggested that payment is enforced by halting development or imposing a land charge on the property to be developed, only to be removed when the fee is paid. It has also been mooted that failure to pay could constitute a criminal offence.

- Charging authorities must account for funds collected and their expenditure.

The Government will formally consult on the draft regulations in the autumn with a view to the regulations being finalised in Spring 2009.

For more information contact either Mark Miller or Jennie Cuthill.

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Don't hedge your bets

The Hedgerow Regulations 1997 is a slightly odd code designed to protect hedges that are important from a historical or natural point of view. The unauthorised removal of a hedgerow is an offence that can be tried in the magistrates court or the crown court. It is punishable by a maximum £5000 fine in the magistrates court and an unlimited fine in the crown court. Landowners should take note.

Unfortunately, the legislation fails to define a hedgerow. The concise Oxford Dictionary defines "hedge" as "a row of bushes forming a barrier or boundary" and "hedgerow" as "bushes forming a hedge" so it is best to take a commonsense view.

Under the code, all landowners proposing to remove a hedgerow must notify the council which must then determine whether the hedgerow is an "important" one. To be "important" the hedgerow must be home to certain plant or animal species or of historical importance, eg a parish boundary.

If the hedge is important the council must issue a hedgerow retention notice; if not, the council must permit the hedge to be removed. The key is to advise the council of your intentions. Removal of an unimportant hedgerow without giving the council the opportunity to assess the position, is still an offence.

Wright Hassall recently acted for a council in the prosecution of a farmer who removed four hedgerows without notifying them. His defence was they were "windbreaks", an agricultural management term. The county council's expert said that, from the rubble and stubble remaining, hedgerows had been removed and whilst they may have served as windbreaks they had been hedgerows, two important and two unimportant.

The court fined the defendant £800 and asked for £4000 towards the prosecution costs. Having employed senior counsel and solicitors to defend him, he also had his own legal costs to pay making his neglect to consult the council an expensive oversight.

If you are thinking of removing a hedgerow on your land contact the council or Paul Rice or David Elliott at Wright Hassall.

Corporate manslaughter – could you be found guilty?

The Corporate Manslaughter and Corporate Homicide Act came into force on 6 April this year. Here we will explain the the new law, the sort of penalties which will follow a conviction and how you might guard your company against conviction.

In the UK about 400 people are killed in work-related incidents each year. However, to date, only 34 companies have been prosecuted and only seven convicted of corporate manslaughter. This was because of the difficulties of the law.

To prove corporate manslaughter, an individual in the company must have committed gross negligent manslaughter. The individual must have owed a duty of care towards the deceased which was breached and that the breach was so great as to be classified as gross negligence.

There have only been seven convictions of corporate manslaughter and all have been against small companies where an individual has been easily identified – the director and the company are one and the same.

Larger companies often work with diffuse management systems and delegated responsibility

which means no single individual can easily be identified, leading to large companies avoiding responsibility for deaths.

Since 6 April 2008, a company will be guilty of the new offence: "if the way in which its activities



The Corporate Manslaughter and Corporate Homicide Act came into effect in April. JEANETTE WHYMAN discusses the implications.

are managed or organised", by its senior management," amount to a gross breach of the duty of care" it owes to its employees, the public or other individual, and those failings caused the person's death.

The new offence does not rely on one individual being found guilty of gross negligence manslaughter, but will consider the wider corporate

picture, looking collectively at the actions, or failings of the company's senior management.

Penalties include an unlimited fine, remedial orders and publicity orders.

If companies try to delegate health and safety responsibilities to non-senior managers, this in itself may amount to a gross failure to ensure safe working practices. To act responsibly and legally, a company should appoint someone at board level responsible for corporate health and safety who is directly accountable. This is summarised in the back of the leading health and safety at work booklet – <http://www.hse.gov.uk/pubns/indg417.pdf> which gives a four-point agenda showing how health and safety must be planned, delivered, monitored and reviewed.

For more information, please contact Jeanette Whyman on 01926 883030 or via email.

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Golf talent Ben receives professional help

A talented golfer from Warwickshire is set to play across Europe after securing sponsorship to fund his tour.

Ben Kruze, aged 24, turned professional last year and has embarked on his first season participating in competitions and events, including the Jamega and EuroPro tours.

Ben was only able to join the tour after raising £15,000 necessary to cover the costs of travel, accommodation and tournament entry fees until November. And he has been able to fully concentrate on developing his promising career, after Wright Hassall agreed to help sponsor him.

Ben is the second golfer to be supported by Wright Hassall,

following talented 13-year-old Ashley Cramond. And Peter Beddoes, managing partner at Wright Hassall, said the firm believed in investing in local sporting talent.

"Ben is a dedicated individual who will undoubtedly flourish in his early years as a professional," he said.

"Wright Hassall has tried to support the area's top young sports people since the turn of the century and we are delighted that two we sponsor, Kelly Sibley and Naomi Folkard, could perform at the Beijing Olympics and again in London 2012.

"Our hope is that Ben will similarly prosper and that over the next few years he will establish himself among the elite golfers of England and even Europe."



Golfer Ben Kruze (right) meets with Peter Beddoes, managing partner of sponsors Wright Hassall. Ben will now tour Europe after turning professional.