



Blake Morgan
Life Stages

Building a business

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Having a plan in place from the start is vital, and getting the right advice is arguably even more important.

Building a business – and getting it right



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Starting up your own business can be incredibly empowering. Incubating an idea, turning it into something tangible, setting your own milestones and striking out on your own is exciting and fulfilling.

It's also enormously challenging. More than 400,000 start-ups will be registered and begin trading this year, but 2017 figures from the Enterprise Research Centre show that on average only 53.7 per cent of UK start-ups will survive the first three years.

Having a plan in place from the start is vital, and getting the right advice is arguably even more important. Blake Morgan carried out research into where business owners look for advice and support, and 44 per cent told us family and friends were their first source of business advice. That's 10 per cent more than those who seek professional guidance first.

A similar number – 46 per cent – also told us that friends and family had played the greatest role in the success of their business. That's considerably more than the 14 per cent who told us it was their own hard work that was responsible for their success, and vastly outstrips the six per cent who said their lending institution was the key to their business achievements.

Given the importance of family, it's perhaps no great surprise to see it play such a role in a growing company, but it's whether the advice you get over the dinner table is right for you that matters.

Despite almost half of these entrepreneurs approaching a friend or family for advice, and potentially reassurance, 46 per cent of those asked said they were worried about how to plan for changes in the economy. 27 per cent also said they were worried about how to stay competitive in a changing market, and 12 per cent said they struggle to understand relevant regulatory and compliance issues. This matters, because not having the right advice at the right time can make the difference between success and failure.

In the second of our Life Stages reports, we look at what you need to know to set up and manage your business, and how to best maximise input from family and friends without compromising on your legal obligations and business goals.

Helen Bunker

Helen Bunker is the Business Group Head of Private Client at Blake Morgan

01. Protecting and managing your intellectual property



When building a business, there's nothing more important than a great idea. Our research finds that 56 per cent of entrepreneurs believe having a great business idea is the key to their success.



It is essential to have a clear strategy in place and an understanding of the extent of your IP in your business, which will assist in any disputes that may occur along the way.

Intellectual Property (IP) rights are often among the most important assets a business can own, contributing considerably to success and growth. Correctly registering your IP rights protects inventions, designs, artwork, written works and brand names – the list goes on.

Protecting and managing your IP begins with creating and establishing ownership. Typically, IP is created through individual (or team) invention and/or creative design. Rights to that IP either then arise automatically via copyright, design right or – following formal application for registration – a trade mark, patent or registered design right.

An IP right is usually owned by the creator, or if the creator was employed to carry out that work on behalf of an employer, it will be owned by the employer. The right in commissioned works generally belongs to the creator, not the commissioner, unless the commissioning contract provides otherwise – making contracts critical. Informality, whilst tempting for a start-up or family business, can lead to problems if things don't run smoothly.

IP rights can be very valuable to a business and having a plan in place to protect your IP as early as possible is important. Failing to clearly establish ownership and acting to secure your rights could lead to issues at a later stage, particularly if a business changes hands or internal disputes arise. In these cases, it can be difficult to track ownership of the original IP, causing disputes that can cause real harm to a business – including loss of value and costly infringement cases.

To protect your interests, there are generally three routes: through registrations, by contract or by court action.

Registrations

Formally registered rights are available for trade marks, registered design rights and patents. Registrations can be effected for the UK, through the UK Intellectual Property Office. Similarly, the European Union Intellectual Property Office deals with registrations for the EU.

In the case of the latter, the decision to leave the European Union will not impact the validity of registered EU trade marks or community registered designs in the UK. Following Brexit and equivalent right EU registered trade marks and registered design rights has been created in the UK, known as a “cloned” registration. This has been created automatically and will need to be renewed, if the owner wishes to do so, at the next renewal date.

To secure a trade mark, businesses will generally need to think about the following issues and – where necessary – seek advice:

- Brand strategy
- Clearance searches – as well as competitor analysis
- Filing an application – considering what territories are appropriate
- Licensing and exploitation
- Assignments and title transfer
- Oppositions to third-party filings in addition to revocation and cancellations of third-party marks
- Infringement, enforcement and disputes

Contracts

Clear and comprehensive contracts make disputes less likely, providing evidence of ownership and rights if a dispute were to occur. Even for start-ups and SMEs, thinking about putting in place contracts to protect IP can alleviate future concerns. Contracts can cover development and commissioning, joint development and ownership, transfer of ownership, confidentiality, and non-competing end usage or licensing.

Contracts can also be useful in allowing IP owners to control exploitation of an idea and make an idea work harder for them. For example, having a contract in place with other parties means an IP rights owner can charge others for its use. This is particularly useful where two (or more) parties need to swap rights so they can complete a ‘jigsaw’ of rights needed to use complex products or processes.

Equally, putting in place contracts that cover reproduction, publication, broadcasting, manufacture, selling, importing and usage helps protect – and monetise – IP. If a business is looking ahead to a future sale, putting in place contracts to support a longer-term strategy can enhance the value of a business and protect interests.

Court action and disputes

Disputes may occur over IP. This can be for any number of reasons. It may be complexities over the ownership and origination of an idea, or it may be much more contractual. IP disputes can be complex and costly for a business, so compromise solutions are often found.

It is essential to have a clear strategy in place and an understanding of the extent of your IP in your business, which will assist in avoiding any disputes that may occur along the way.

Investing in intellectual property

We're not all creative geniuses, so sometimes a business's strength comes not from an original idea, but the purchase and incubation of someone else's. However, purchasing an idea via ownership transfer or acquisition can be risky. In these instances, it's important to understand the validity and strength of the IP or of the IP-based business – and in particular the rights in question.

In many cases, the formal registration of granted rights will only tell some of the story, so a potential investor should investigate the contractual and trade circumstances, as well as the strength of the rights claimed. This requires due diligence – as any business acquisition should entail – but it's also important to recognise that rights can vary across the world. Engaging with firms such as Blake Morgan, which is a member of TAGLaw – the worldwide network of law firms – ensures access to international due diligence.

What if I am a start-up investor?

Investing in a start-up can be an extremely exciting and rewarding way to grow your business portfolio, but there are risks to putting your money into an untested concept.

When deciding to invest in any company, whether it's a start-up or not, it's important to carefully critique the business plan. All companies should have a strong business plan that clearly outlines what the future might look like and how the business is likely to get there. Start-ups in particular should set out achievable goals and timescales to demonstrate how a business is likely to grow.

If you decide to back an entrepreneur, there are incentives that can lower the risk threshold of your investment. For example, there are tax incentives available for investors who want to invest in smaller companies using the (Seed) Enterprise Investment Scheme (SEIS and EIS). These, however, only apply to businesses carrying out certain trades. A business can seek advance assurance from HMRC that they will qualify for SEIS and EIS ahead of a funding round. When making an investment using one of these incentives, it's important to get professional advice to ensure the investment is made in accordance with SEIS/EIS rules and company law. These incentives are designed to encourage investment and reflect the higher risk nature of the opportunity.

It is also advised that you look to protect any investment you make in a company. There are several ways of doing this, for example as an investor you might want to be involved in the major decision making of the company. Or a condition of the investment may be the right to appoint a director to the board.

Whatever route you decide to take to safeguard your investment and the future of the company you're investing in, it's important to clearly document the above in any agreement.

02. Structuring your business



A third of the entrepreneurs we surveyed said they didn't fully understand their tax position, particularly around succession planning to protect their assets in the future. Putting in place the right business structure from the outset can not only help owners better plan for taxation and succession, but also attract investors, raise finance and protect assets over the life of their business.

Different structures offer different benefits and restrictions, so it's important to think about your business aims and objectives when setting out. For example, there will be different commercial, legal and tax considerations. It may also be the case that the structure settled on at first needs to change as your business develops and matures. Thinking about this early on will help you make informed decisions about your business, potentially saving time, money and stress down the line.

Starting out - choosing a structure

If you're a start-up, or a new business setting out, there are several types of structure (or vehicle) commonly used to carry out business in the UK - from sole trader to a limited liability partnership.

Each option will have a number of key differences from a legal, commercial and tax perspective. For example, the benefit of limited liability offered up by vehicles such as limited companies or limited liability partnerships will not be available for sole traders or partnerships, which are personally liable for debts and business obligations. However, as a young business, they're often more attractive because they're simple, flexible and offer fewer formalities, such as public disclosure requirements.

Arguably, the most common business structure in the UK is a private company

limited by shares. Almost three million companies use this structure in the UK, but it doesn't mean it's right for everyone. Before choosing a structure, think about how you want to run your business and what you want to do with it when the time comes to move on. While you can make changes in the future, getting it right from the outset gives you the best chance of success early on.

Structuring family businesses

Family businesses come in many forms - for example, first-generation businesses or dynastic businesses - and do not always involve all members of the immediate family. Structuring a family business effectively is important because working with your family can create dynamics that do not usually occur in a professional environment. With 44 per cent of us going to family and friends for advice, family businesses can easily fall into a trap of not being properly or professionally structured. This can cause significant issues if unexpected circumstances or disputes occur.

Hopefully disputes won't happen, but another common issue when structuring a family business is how best to get value to family members - usually children - who aren't involved in your business. The question of who should run or inherit a business on your retirement can also be

contentious, particularly if not all children are involved in the running of the business.

When your business is large enough to benefit from it, external management may be involved, and when family issues get in the way of good business sense these parties may become frustrated. This isn't unusual. Governance in family businesses (or start-ups) can be informal - particularly if it's a first-generation business - but can cause significant issues as a business grows and when family arrangements become more complex. Issues may also arise if you are seeking to restructure a well-established family business.

These potential challenges aren't unsurmountable, and the right approach is to plan to prevent issues before they arise.

Family charter

A family charter can be an effective and informal way to ensure a family business runs smoothly. A charter isn't legally binding - and not all parties need to be owners of the business - but it can act as a 'mission statement' for a business by setting out family goals, succession, resolution of family disputes, governance issues and share ownership. The discipline of creating a charter can help the family business owners articulate ambitions and concerns. Working with professional advisers to facilitate the process can be really helpful.

Articles of Association

It is also important - whether your business is family run or not - to set out your company's rules for its internal running. This can be achieved by creating bespoke Articles of Association.

Articles of Association act as a company's key constitutional document. They can be used to set out the minimum or maximum number of directors, who has the right to appoint directors, and can state quorum requirements and details of board and general meetings. Lastly, articles can be used to regulate shareholder rights, such as their rights to dividends or rights to vote.

There are generally three forms of articles - bespoke, statutory or amended model articles. Bearing in mind that articles form the basis of a statutory contract between the shareholders, and between each shareholder and the company, it is important to make sure they are suitable for you and for your business.

Director and shareholder arrangements

As your company grows, it's not unusual to find that either you or a partner act in more than one capacity in relation to the same company. For example, a director may also be a shareholder and it is important to make sure the two roles align. Different categories of shareholder can have different voting rights. This can help in businesses with founding partners, or 'silent' investors or family members.

Changes to The Small Business Enterprise and Employment Act 2015 (SBEEA) altered the way businesses are governed to improve transparency around director and shareholder arrangements, with a major change being that corporate directors - a company, rather than an individual who acts as a director of another company - are now prohibited. The SBEEA also made it a legal requirement for a company in the UK to provide information of any 'person(s) with significant control' (PSC) to the PSC Register.

The status of directors is a common misconception, with some companies assuming its directors are PSCs. It's an easy mistake to make, but in the case where an individual is both a director and a shareholder of a company and they are a designated PSC, this status is usually due to their shareholding, rather than their status within a company.

Shareholder agreements

Additionally, it is always advisable to draw up a shareholder agreement. A shareholder agreement is a legally binding document between the company and its shareholders and regulates how they interact with each other. Shareholder agreements generally address the composition and management of the board, decision making, dispute resolution, distribution of profits, restrictive covenants and the issue and transfer of shares. If you're running a family business that's structured as a partnership, it's also advisable that a written partnership agreement is drawn up, although this is not a legal requirement.

Limiting the impact of a relationship breakdown

If married or in a civil partnership, family issues - such as a relationship breakdown - can have a serious impact on growing businesses. Without a formal shareholder or partnership agreement, family charter or pre or post-nuptial agreement, family disputes can result in court proceedings.

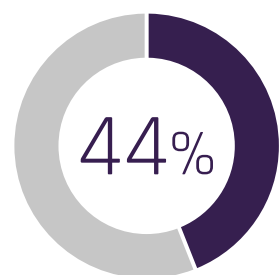
These can be very time-consuming and emotionally draining for all concerned, and thus a major distraction from the day-to-day running of the business.

Alternative solutions exist that can help couples avoid the expense of going to court and potentially putting a family dispute into the public realm. These include mediation with a qualified mediator, collaborative law, arbitration, or negotiation, either between the parties or with assistance from solicitors, a trusted friend or adviser.

If an agreement can be reached, solicitors can then be appointed to record the agreement in a consent order for approval by the court - usually a paper exercise. This avoids the formal court process (involving court hearings), where the couple have no control over timescales or the eventual outcome. Given the complex nature of relationships, particularly within family businesses, it can provide the stability the business requires to move forward, without exacerbating the hostility and bitterness often found when relationships break down. Ultimately it should allow the business to be preserved, avoiding the need for a forced sale, which is all too often the outcome of cases disputed in the court.

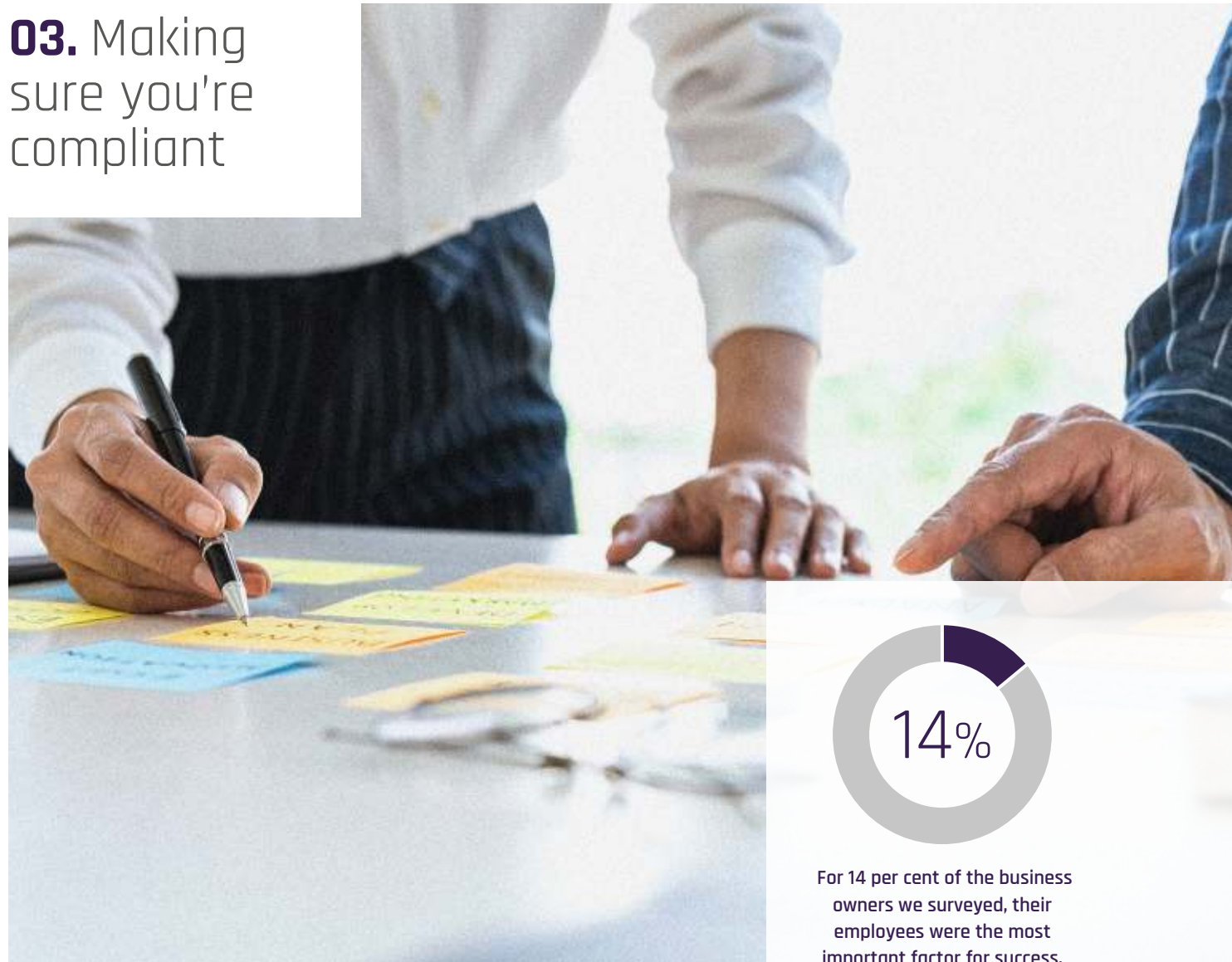
It's important that couples choose the method of dispute resolution appropriate to them. However, in some cases, the involvement of the court may be inevitable, although this is not a step that should be taken without the appropriate thought and legal advice.

Where an individual has financial interests prior to a marriage or civil partnership and wishes to protect these - whether business or family assets - a pre-nuptial agreement could be drawn up to determine how these assets should be shared if the marriage or civil partnership ends in divorce or dissolution, annulment or separation. The equivalent for someone already married or in a civil partnership is a post-nuptial agreement. Pre and post-nuptial agreements are not legally binding in England and Wales, but are persuasive and provide evidence of intent, therefore allowing weight to be placed upon them by the court. More information on pre and post-nuptial arrangements can be found in Blake Morgan's Family Matters Report.



With 44 per cent of us going to family and friends for advice, family businesses can easily fall into a trap of not being properly or professionally structured.

03. Making sure you're compliant



Running a business requires you to be compliant with a wide range of regulations and obligations. These will vary from industry to industry, but our research showed that 12 per cent of entrepreneurs say they're worried about staying on top of regulatory issues and compliance.

Getting this right is vital. Not discharging your duties as a business owner and an employer not only leaves a business exposed to legal challenge, it can be reputationally damaging too. There are numerous insurance products available. Some will depend on the type of business you are running, others will depend on your attitude to risk.

Tax

Understanding tax is vital for a business owner and – depending on your business – there are four key taxes you may need to consider: Value Added Tax (VAT), Capital Gains Tax, Corporation Tax and Income Tax. Whether you need to pay these taxes depends on the structure of your business and the work you do. For example, VAT applies only to businesses with a turnover of more than £85,000 and – depending on your business – there may be ways to reduce tax through tax allowances.

Employment and HR

Employees contribute significantly to the success of a business and have a critical role to play, both in terms of keeping a business running smoothly, as well as seeking out growth opportunities. For 14 per cent of the business owners we surveyed, their employees were the most important factor for success. It's therefore important to have a healthy, happy, and reliable team in place and to make sure you understand the key HR issues and your statutory obligations under employment law.

The expectations of an employee will differ depending on their role and what your company does, but, in addition to providing a written statement of employment particulars, there are some fundamental obligations an employer needs to be aware of:

- **Recruitment** – must be fair, without bias (whether conscious or unconscious) and must avoid discrimination relating to any of the protected characteristics under the Equality Act 2010, including age, disability, gender or race. Additionally, employers must establish that individuals have the right to work in the UK, otherwise they face a civil penalty of up to £20,000 per illegal worker and may also be committing a criminal offence.
- **Pay** – in the UK, workers under the age of 25 must be paid a minimum hourly rate of pay, the National Minimum Wage, or if they are 25 and over, the National Living Wage. Employers must also give men and women equal pay where they are employed to do 'like work' or work of equal value. If the business continues to thrive and expands to 250 or more employees, employers will also be required to publish annual gender pay gap reports. Employees need to be provided with an itemised payslip covering additional pay as well as deductions. Records of pay need to be kept and a business owner is also responsible for PAYE.
- **Leave** – full-time workers are entitled to a minimum of 5.6 weeks' paid annual leave (28 days, which can include public holidays) with annual leave for part-time workers calculated on a pro rata basis. Additional holiday may be given

in the employment contract. Employers should also be mindful that employees have the right to a reasonable amount of unpaid time off for dependants to deal with unforeseen matters and emergencies, but employers may decide to allow for an amount of paid leave. Once an employee has worked for their employer for at least 26 weeks they have the right to ask for time off to carry out training that will improve their performance at work.

The UK has extensive family-friendly rights such as the right to maternity, paternity, adoption, parental and shared parental leave. Employers should be mindful of changes in the individual's circumstances – such as the need to provide additional care to ageing parents – that might lead them to make a request for flexible working, although the request can be refused on eight specific business grounds.

- **Pensions and benefits** – employers now need to be more mindful of pension regulations than ever before. Many employers now have a statutory duty to make sure their eligible staff are automatically enrolled in a company pension scheme and that employees understand how these schemes operate. Companies are also required to keep pension assets separate from usual business assets, and take account of changes in pay and employment terms.

Employers must also be aware of how to manage benefit schemes, and what tax and pay implications an employee might face through a scheme.

- **Disputes, redundancy and contracts** – sometimes changes in a workplace or external factors can impact employees and employers in unforeseen ways. Redundancies and disputes can all come about because of a sudden change, so having a plan in place that allows an employer to manage these situations is critical, even for small businesses. Making sure you have robust employment terms and conditions in place alongside practical and effective HR policies is essential, and can save time and cost in the event of the unexpected.

- **Health and safety** – an employer is responsible for providing a safe and healthy workplace and this includes a safe system of work, safe place of work, safe equipment and competent people to work alongside. Regulations will vary according to industry, but all businesses must ensure that their staff have the appropriate rest breaks and do not work excessive hours. Assessing risk is critical too and in complying with health and safety laws. An employer will need to provide a safe working environment which encompasses both physical and mental well-being.

For a start-up or small business, outsourcing book-keeping, payroll and HR/employment advice may seem like an unnecessary outlay, but in the longer term can net considerable gains. Blake Morgan's employment and pensions lawyers and HR consultants can provide just this peace of mind.

Consumer rights and data protection

If you sell a product or a service to consumers, including digital products and content, you will need to comply with consumer law. The Consumer Rights Act 2015 is designed to protect consumers by, among other things, making sure products or services they purchase are sold as described, are of a satisfactory quality and that they are fit for purpose. Consumers are well-protected by consumer law which can catch businesses unawares.

With the increase in online businesses, mail order provides its own challenges and entrepreneurs need to be mindful of their obligations and the reputational damage of getting it wrong.

Increasingly, data is critical for growing businesses. However, irrespective of whether you're collecting data to understand customer behaviour or to track transactions, or you simply hold employee data, organisations need to comply with the General Data Protection Regulation (GDPR).

At its simplest, the GDPR – which came into force in May 2018 – can be viewed as a single data protection law (to be read alongside the Data Protection Act 2018 which adds additional safeguards) and makes data protection compliance fundamental for businesses. Although it retains the basic tenets of existing data protection law, for instance personal

data must only be processed in line with a set of principles, it introduces tighter additional rules for processing personal information.

It further enhances the rights for individuals and places direct obligations on data processors (those who process personal data on behalf of the data controller, for example, outsourcing providers).

Crucially, the consequences of getting it wrong are much more severe. In the worst cases there are fines of up to €20 million or four per cent of worldwide turnover, as well as compensation claims from individuals who have rights to claim damages for distress, even if they have suffered no financial loss. As a result, regardless of the size of an organisation, it pays to be fully aware of the demands the GDPR (and the Data Protection Act 2018) place on a business owner.

04. Succession planning



Unexpected changes in circumstance can cause much distress, particularly if contingency plans are not in place. Whilst having a Will, or setting up a Lasting Power of Attorney for your business and financial interests may seem to have a focus on retirement planning, they are also essential for peace of mind should the unexpected happen.

Wills

Often dismissed as something to think about in later life, or as a simple, standardised document, the importance of having a Will and keeping it up-to-date is often overlooked. Poorly drafted Wills can have severe and costly consequences, if disputes among beneficiaries result. Wills should be tailored specifically to each individual and their circumstances and they should be regularly reviewed and updated.

It is important, therefore, that a Will is made with the right advice. Whilst seeking guidance from your family and friends can help you gain insight and perhaps better set out your wishes, ultimately the drafting and review process of any Will should take place with the help of a professional. Tax, for business owners in particular, is not always straightforward as there are opportunities you may be able to take advantage of.

Wills can also protect your business and ensure the business's continued smooth running. Your Will allows you to stipulate who should administer your estate (your Executors) and take decisions in relation to your assets. Without a Will (on intestacy), this duty will automatically fall to your closest relatives who may not be experienced, or who may not wish to be

thrown into business decisions at such a difficult time. They will also have to wait until the formal letters of administration are granted by the Court, whereas the Executors' power arises immediately on death.

In the case of the deceased being a sole proprietor, relatives acting on intestacy will not legally have the power to run the business indefinitely and would be forced to sell it. But, with a Will in place, the Executors can be given the powers needed to take over the business and continue its running.

If you own buildings and/or land in your own name, but make them available to your business, you will need to stipulate in your Will that you'd like this arrangement to continue. Without this your business partner(s) could find the premises belonging to beneficiaries who want to sell.

What many do not appreciate is that a Will must specifically state your wish for administrators or executors to be paid like other directors/employees. Those acting as a director or employee on your behalf often have restricted power to make decisions. A Will can grant express power to an executor to make appropriate decisions and also indemnify them from liability.

Lasting power of attorney (LPAs)

It is important for business owners to consider what would happen to their business if they were to lose mental capacity, or become physically disabled or if they plan on spending time abroad. By preparing a business property and finance lasting power of attorney (BLPA) you can appoint an attorney to manage your finances and business. Often, individuals like to keep their personal affairs separate from their business affairs and it is possible to complete more than one LPA in these circumstances. When completing BLPA's, proper advice must be sought to ensure that the attorneys have the appropriate powers to manage your business assets, and that it does not conflict with provisions that may already be provided in, for example, a partnership agreement (for partnerships) or a company's articles of association (where you are a director of a company). In either case it should be part of your management strategy and succession plan to complete a BLPA so that your business can continue to operate should you become incapacitated. More information on LPAs can be found in Blake Morgan's Family Matters Report.

A 'Living Will' for your business

We may think of a 'Living Will' as a document that stipulates your end-of-life preferences, but you can think of the same for your business when considering what to include in your partnership agreement or shareholders' agreement. Too often, time and energy go into documenting day-to-day aspects and not enough time is invested in deciding what should happen when the business comes to an end, if a foreseen or unforeseen event happens. The importance of properly documenting your business structure and governance is set out in Section 2, and time should be given to thinking through the exit strategy, should you need one.

Tax planning

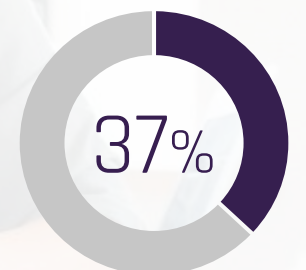
Tax, and the various tax implications for your assets on your death, can have a serious impact on your estate if not managed correctly. With only 37 per cent of entrepreneurs consulting professional advisers for business advice, many may be paying more tax on death than is necessary.

To reduce the possible impact of Inheritance Tax (IHT) on businesses, Business Property Relief (BPR) can be used if business interests are gifted,

either during your lifetime or on death. This is particularly important to consider if you own a family-run and/or long-running business. BPR means IHT will not be levied in full, if at all, on that part of your estate and, depending on the circumstances, the asset may be eligible for 100 per cent or 50 per cent relief. To rely on BPR, certain criteria – such as the length of time between transfer, or the nature of the asset being transferred – must be fulfilled. Businesses involving property need particular care.

IHT is generally understood, but there are several other factors that can have positive or negative implications. As business assets may be exempt from IHT, leaving non-business assets to your spouse or civil partner – who is usually exempt from IHT by spouse exemption – and business assets to non-exempt beneficiaries, such as your children or into a discretionary trust, could help you maximise the IHT savings and may allow for further tax planning opportunities after your death.

There may also be lifetime tax planning opportunities as you plan to pass on your business, or sell it, that have beneficial tax consequences, so do take advice at an early stage.



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Blake Morgan Life Stages series

Blake Morgan presents a series of reports that examine the life stages of successful individuals and entrepreneurs and shine a light on the complexities of modern life.

Blake Morgan's Private Client team

Blake Morgan's Private Client division has considerable experience in advising high net-worth individuals, entrepreneurs, business owners and families who require advice on succession and tax, residential property or sensitive family issues.

We offer a wide range of traditional private client services, including niche offerings such as succession planning, wealth preservation, mental capacity, cross-border and UK/US tax planning, high value residential conveyancing and leasehold enfranchisement advice. Our family team include an accredited mediator and collaboratively trained lawyers.



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