Summer 2021

Chartered Certified Accountants

THE INSIDE TRACK

Furnished Holiday Lettings. Understanding the period of grace election

Basic Payment Scheme. An outline of the changes and schemes to apply for

Gifting and selling land. Tax reliefs that can aid succession

THE INSIDE TRACK

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Welcome to our Summer Newsletter

As I write this, the country has made a big step in returning to normal, with pubs reopening, households being able to mix and hugging allowed – if only the weather would brighten up a bit!!

With friends and family to catch up with, our diaries might never have looked so full.

Covid has made us all sit back and think about the future and there are many changes afoot that will create opportunities and challenges too. Technology and innovation have helped us all through the last 12 months and show the power for businesses of being adaptable and being able to harness innovation. Some things have changed forever and that trend will continue and we should embrace it where we can benefit. Now is a really good time to take time to look forward at the plans for the business and the family and assess what opportunities, resources and skills you have and how you will harness them. It is easy to lose sight of what we are working towards when life suddenly becomes hectic so don't miss the opportunity.

With future plans in mind, Dan has written a useful article surrounding the sale and gifting of land and the various tax reliefs available. These reliefs can be an important tool in succession planning, so it is worth bearing these in mind if you are on the succession journey.

We are also delighted to have Claire Quick, from Kivells, providing our latest guest article. Claire has written an article explaining the up and coming changes to the BPS system, as well as some useful updates on Mid-Tier Countryside Stewardship applications which I hope you will find informative.

The Spring Budget did not bring with it too much to think about in the short term. Most taxes remained untouched, apart from corporation tax which is to increase to 25%. I suspect this was because, at the time, we were still contending with the pandemic. Hopefully, our Budget update provided you with some insight into the main changes.

Now that the office will soon be open and business meetings can take place, we look forward to seeing some of you soon. All being well, we are hoping to attend the annual Honiton Show, which is being held over two days this year, 5th and 6th August, so if you are at the show, please feel free to pop in if you can.

We are delighted to welcome Mark Seager to the team as a consultant, expanding our advisory work. Find out more about Mark later in the newsletter.

Margaret

THE FUTURE OF BPS

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Now all farmers have submitted their Basic Payment Scheme applications and agri-environment scheme revenue claims for this year we thought it maybe timely to outline the significant changes for farm subsidies over the coming years. The final payment year for the Basic Payment Scheme is to be 2027, with reductions starting in 2021. The table below sets out the cuts for the next four scheme years.

Payment Banding	% BPS Reduction for the Band			
	2021	2022	2023	2024
Up To £30,000	5%	20%	35%	50%
£30,000 - £50,000	10%	25%	40%	55%
£50,000 - £150,000	20%	35%	50%	65%
Over £150,000	25%	40%	55%	70%

Going forward the Agricultural Act sees the phasing out of the Basic Payment Scheme, Delink of Direct Payments (BPS) and the introduction of the New Environmental Management Scheme. DEFRA have just published further information on the long-awaited introduction of a retirement scheme and how delinked Basic Payments should work. The plan shows that a lump sum will be offered in place of a farmer being paid annual direct payments up until 2027. The exact detail is subject to change, however the current plan for the lump sum exit scheme is as follows:

- A one-off scheme for applications in 2022 only
- Payment will be 2.35 times the average of the BPS payment in 2018, 2019 and 2020
- An all or nothing scheme – all BPS entitlements will be cancelled
- No stewardship agreements may be entered into by the lump sum recipient for the remainder of the transition period (which runs until 2027) or the lump sum must be repaid.

As it currently stands the scheme is only open to farmers leaving the industry and not to farmers who intend to remain farming therefore land must be given up, ie. sold, gifted or leased out on a minimum five year Farm Business Tenancy (FBT) or passed to an Agricultural Holdings Act (AHA) successor. The successful applicants will however be allowed to stay in a farmhouse and keep up to 5% or 5ha (whichever is the smallest) of their agricultural land. All partners and directors of the business will be unable to claim BPS elsewhere, however they could still work as a contractor or for another farming business. The land given up can still be used for the new occupier to claim BPS.

Alongside the lump sum exit scheme, DEFRA has also outlined how 'delinking' will work so it is likely that all remaining BPS payments will be 'delinked' from land in 2024 and therefore there will be no need to submit an annual BPS claim form. The delinked sum is still to be confirmed but applicants must have been farming up to the end of 2023 to be eligible. If DEFRA delink payments, technically cross compliance will also come to an end but I'm sure something further will be introduced to maintain these in practice.

I am sure some conversations will be had between landowners and farmers around the proposed retirement scheme and we are expecting further detail on a proposed new entrant scheme later this year which should be available from 2022 so many changes ahead. If you are considering looking at the retirement scheme please get in touch early as conversations will be needed with your accountant to consider the tax implications. We will be working closely with Evolution ABS to ensure the best outcome is achieved for all applicants.

Regarding environmental schemes, there are a number of schemes in discussion but we understand there could be various grants over the coming years to include a productivity grant scheme coming this autumn and support for covering slurry stores in the next couple of years, due to water and air quality being high on the government's agenda at the moment.

The Sustainable Farming Incentive is likely to be more of a whole farm scheme and pilots have started now with the first agreements starting in October 2021. The scheme looks to be based around environmentally sustainable farming e.g. soil management, arable and grassland options, farm woodland and management of boundaries but we can expect more detail in the next 12 months.

The Mid-Tier Countryside Stewardship continues to prove to be a positive scheme with farming businesses throughout the South West coming to the conclusion that the Mid-Tier Countryside Stewardship allows for additional income relating to land parcel options, with the other significant benefit being the vast amount of capital works available. This can include livestock fencing and if you are in the water target area it can also include roofing silage pits and outside livestock yards as well as concreting.

There does seem to be considerable interest in Countryside Stewardship this year and as a lot of information does need to be provided in advance, therefore it is worth looking at options well in advance of the deadline of 30th July. Applications that are submitted this summer will have a start date of 1st January 2022 for a five year agreement with all capital works to be completed within the first two years. Please note the Mid-Tier Countryside Stewardship doesn't have to cover the whole farm. It can be placed on specific land parcels. Ultimately we can make the scheme fit your requirements.

It is worth mentioning that the Countryside Stewardship Scheme will continue to be available with the last new applications being accepted in 2023. Anyone that has a Countryside Stewardship Agreement that starts after January 2021, who gets offered a new Environmental Land Management Scheme, will be able to withdraw and transfer to the new scheme with no penalty. Therefore anyone considering applying for a new Countryside Stewardship agreement in 2021, it is worth looking to see what options are out there. I hasten to add as a firm we have put together some wonderful Countryside Stewardship agreements that have provided significant additional incomes but also large capital investment that has improved farm infrastructure considerably.

If you would like to discuss any aspect of the changes to farm subsidies or applying for a countryside stewardship agreement please get in touch or pop into our office when you are next in Exeter Livestock and we would be happy to discuss the options available in further detail.

WELCOME MARK SEAGER

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Mark has recently joined the practice, bringing with him a wealth of practical and professional experience within the agricultural sector. Mark will further develop the advisory work that we do with forward thinking farmers across the region, helping families and business owners to formulate sustainable business strategy and succession planning.

Who Are You?

I am Mark Seager, I used to be part of the same regional practice where Dan and Victoria were, and I am now pleased to announce that I am working collaboratively with Evolution ABS on a part time consultancy basis.

I took a sabbatical from accountancy for the last 14 months to concentrate on moving the family farm forward (another whole story preferably over a pint and a pie!).

I now look forward to once again combining the intricacies of running the family farm along with over 15 years of accountancy experience to help others reach their goals and ambitions.

How did you get into Accountancy?

As a child I could always be found on the farm either creating adventures with friends or mounting up the hours on my timesheet. My father sadly passed away when I was nine and ever since, my mother has involved me in the farm, starting with completing the VAT returns and then latterly more strategically. Since graduating from Harper Adams University, I always had a passion for agriculture, an interest in business and the desire to help others - no better way to be able to support the agricultural sector than a rural accountant.

What do you enjoy most about coming to work?

Sense of working with a team that has the same passion, interests, goals, and aspirations as myself. To be able to build working and personal relationships with clients and staff so they can be their best. To be that trusted advisor around the farmhouse kitchen table providing pragmatic solutions for the family. Solutions to what might appear to be tax problems but quite often it might be succession, business strategy or reinvestment.

What do you get up to outside of work?

I best get this in the right order…

The family – I enjoy watching our two sport loving children develop, with Hannah (my wife). They have recently started to outwit and out play their father!!!

The family farm - currently we have a flock of 125 (too many!) Lleyn ewes which we have just lambed outside, a solar development and grass keep. The last 14 months has been spent trying to gain planning for a Broiler Breeder Poultry site, a somewhat frustrating process and still on going.

As for myself, I enjoyed pre Covid playing hockey and recently took part in #Run1000 raising money and awareness for Rural Mental Health.

TRANSFORMATIVE CHANGE AND CAPITAL TAXES

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There are many factors currently influencing both global and national agriculture, from changes in consumer trends and technological innovation, to concerns around climate change and the focus of Government subsidy.

Many families are therefore thinking deeply about the future of the farm, engaging in helpful and constructive conversations to explore how their businesses could transform, and what might be the best use of the land going forwards.

Where no successor has been identified opportunities to realise asset values through a sale are often being explored, be that at agricultural value to another farming business, or at elevated values for property development, or emerging markets for nitrate and phosphate management.

Where the succession process is underway and capital investment is being contemplated, often consideration is being given to who should own land. Transferring assets to the next generation to give them control and the ability to secure funding, together with financial independence from the retiring generation, can be very helpful in strengthening family dynamics and ensuring objectives remain aligned.

Whilst considering these commercial opportunities it is sensible to have the key principles of the main tax implications in mind.

Sale of Land:

Profits realised when selling land are usually subject to Capital Gains Tax (CGT), currently levied on land sales at up to 20% and up to 28% on residential property. There are two main reliefs to mitigate liability to tax that can be available.

Rollover Relief can apply where the land sold was used for trading purposes and the seller reinvests the sale proceeds into replacement land, which is also used within the trade. The reinvestment of proceeds must take place within the period from 12 months before the sale of land to 36 months after the sale. Reinvestment into land subject to any form of agreement regarding its occupation should be carefully considered. For relief to apply there is a requirement that the land must be brought immediately into use within the trade, which cannot be satisfied if another party has occupation by virtue of a contract or lease.

Business Asset Disposal Relief (BADR), formerly known as Entrepreneurs' Relief, can apply to reduce the rate of tax suffered to 10% on qualifying gains. There are three routes to obtaining this relief, all of which have different qualifying conditions. The rules vary depending on whether you are selling an interest in a business, associated assets held personally, or associated assets held within a trust. The main principle is that this relief is available to a seller who is retiring or partially withdrawing from the business. Relief is not therefore available for the mere disposal of assets. An individual can obtain relief on up to £1million of qualifying gains during their lifetime, which can be very helpful, but can also be insufficient to cover significant gains on valuable land disposals.

The above reliefs should not be taken for granted and the qualifying conditions should be carefully examined to ascertain if they can be fulfilled in the family's specific scenario. To optimise tax efficiency, it may be necessary to arrange the sale in a specific way and execute the steps in a precise order. Timing is often critical, and often overlooked.

Although not impossible, it can be difficult to obtain a mixture of the two reliefs. The qualifying criteria for Rollover Relief are based around reinvestment and business continuity, whereas the criteria for BADR are based around retirement and withdrawal from the business, a direct conflict.

Although not an immediate concern, it is often sensible to consider the impact on exposure to Inheritance Tax (IHT) when selling assets. Where an asset that benefits from relief from IHT, such as land used within a farming business, is sold, and replaced with an asset that does not benefit from relief, such as cash or stock market investments, there can be a significant impact on the seller's taxable estate. This can often result in a more substantial impact on the family due to the current rate of IHT being 40%.

Gift of Land:

Where land is gifted between family members the disposal is assessed to tax as if market value proceeds were received by the transferor. A tax liability therefore arises unless relief is available.

Holdover Relief can apply where the assets being transferred have been used for trading purposes during the period they have been owned. Where an asset has been used partly for the purposes of the trade and partly for investment activities, such as letting out part of a building for storage, the amount of relief can be restricted. The level of relief available can also depend on what type of asset is being given away, land or buildings, and under which of two routes relief is being sought.

A gift of Furnished Holiday Lets, or dwellings occupied by workers employed in the farming business, to a family member can benefit from relief, although a gift of let properties cannot.

The gift of a farm that has been used within the family's trading business can therefore often include assets which do not benefit from full relief. It should be understood before the gift is implemented whether a tax charge will arise and, if so, whether the liability can be mitigated by structuring the transfer differently, such as utilising family trusts to access relief differently.

Additional care should be taken where the assets to be transferred have borrowings attached to them. If the transferor's liability to the lender is discharged as part of the transfer, that value is deemed to be proceeds for the transfer of the asset. This may result in Holdover Relief being restricted, or unavailable, and a charge to tax.

The transfer of liabilities secured against land can also trigger a charge to Stamp Duty Land Tax (SDLT) for the individual that receives the asset. The SDLT position is very different for transfers of assets that constitute "partnership property" compared to assets which are the personal property of a specific partner or partners. The presence of non-natural partners, such as trustees or a company, can further complicate the SDLT position. Transfers involving such businesses should be comprehensively understood early in the project to avoid unexpected and undesirable charges to tax.

As with the sale of assets noted above, the longer-term impact of gifts on exposure to IHT should be considered prior to a gift being implemented. The gift of assets from an individual to an individual constitutes a Potentially Exempt Transfer (PET) for IHT purposes. The value of the gift remains within charge to tax in the transferor's estate until after the seventh anniversary unless relief is available. It is therefore important to understand whether, and to what extent, relief will remain available after a transfer of value.

So, to conclude, we are in exciting times with many farming businesses contemplating transformative changes in the way they operate to take advantage of emerging opportunities and mitigate risks that are appearing within traditional systems. Part of this process may be to realise asset values and/or transfer assets into the hands of the next generation. As well as exploring the commercial factors it is important to also explore the primary tax impacts, to ensure that the "cost" of capital transactions is understood before they are incurred.

PERIOD OF GRACE ELECTIONS FOR FURNISHED HOLIDAY LETTINGS

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This last year has not been without its challenges for everyone, not least the hospitality and holiday sector. With the lockdowns and restrictions many Furnished Holiday Lets (FHL) may have been empty for long periods, or tenants may have stayed for long periods of time due to travel restrictions, meaning they no longer meet the qualifying FHL criteria.

To qualify as a FHL, you need to meet the following criteria:

1. Availability - it needs to be available for commercial letting to the public for holiday accommodation for at least 210 days in the tax year
2. Letting condition - it is actually let for at least 105 days in the tax year, and
3. Pattern of occupation - it should not be used by the same tenant for more than 31 days.

If you do not meet the requirements for a FHL, then the income and expenditure would need to be reported as normal property income instead of as FHL income on your tax return. The business may therefore lose the benefits of being treated as a FHL, which may also impact on the ownership period for business asset disposal relief in the future.

If you genuinely intended to meet the letting conditions of 105 days, you may be able to make a period of grace election. This allows the property to qualify as a FHL if conditions 1 and 3 above are still met. Although, HM Revenue and Customs (HMRC) are yet to offer any guidance as to whether Covid-19 is an unforeseen circumstance, they have indicated that there may be an opportunity to make a period of grace election on this basis.

To make the period of grace election, you must:

1. Have qualified as a FHL in the previous year, and
2. show that you had genuine intention to let the property, for example, marketed the property the same as other years, or that lettings were cancelled due to unforeseen circumstances. We would suggest keeping record of any cancellations due to Covid-19.

The election is made on the property pages of your tax return by the first anniversary of 31 January following the end of the tax year (e.g., 31 January 2022 for 2020/21 tax year).

We appreciate that some holiday homeowners have indicated that they did not reopen their accommodation to guests for the remainder of 2020 due to the additional work involved ensuring the safety of their guests and because they received grants to cover their lost income. However, this could risk the availability of making the period of grace election if there was not a genuine intention to meet the letting condition for the tax year.

Unfortunately, a grace period does not currently extend to new FHL businesses and you will need to meet the qualifying criteria throughout the 365-day period from the first commercial letting of the property. This does

not need to be on a tax year basis, so depending on when your property was first let, you may have time over the next few months to meet the conditions for the first year of your new FHL.

HMRC also states that if your property was occupied by one party for more than 31 days due to unforeseen circumstances, for example, someone falls ill or has to extend their holiday due to delayed flights, then you will still meet the letting condition. Again, HMRC have not offered specific guidance on this but if the tenant had to stay for more than 31 days due to travel restrictions put in place because of Covid-19, there may be scope to claim the excess days, so that the property will still qualify as a FHL.

If you have a FHL business, it would be useful to have a full list of dates over which the property was available to let and the dates on which the property was actually let to the general public, so we can calculate whether you qualify for a period of grace election, and we can adjust your tax return accordingly.

FARM WORK ACCOMMODATION BENEFIT

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The tax treatment of employee accommodation changed on the 6 April 2021, impacting those who have been providing accommodation free of charge, or below market value rent, from before 6 April 1977.

HM Revenue and Customs (HMRC) have withdrawn the Extra Statutory Concession (ESC) which allowed tax free treatment of individuals provided with living accommodation by their employers prior to legislative changes in 1977, described as "Representative Occupiers". A 'Representative Occupier' is an employee:

- Who resides in a house provided rent free or at discounted rent by the employer;
- who is required to reside in that particular house and is not allowed to reside anywhere else under the terms of their contract of employment; and
- whose occupation of the house is for the better and more effectual performance of their duties

Following the withdrawal of the ESC, Representative Occupiers will be in receipt of a taxable benefit in respect of the living accommodation provided, which is required to be reported on form P11D (employee benefits in kind). The amount of income tax the employees will need to pay will be determined by their marginal tax rate.

There will be an additional cost to employers as they will need to pay Class 1A National Insurance at 13.8% on the value of the taxable benefit.

There are provisions within the tax legislation which exempt accommodation provided to qualifying employees, meaning no taxable benefit arises. The three main exemptions available are where accommodation is:

- necessary for the proper performance of the duties of employment: This is where it can be substantiated that an employee needs to be on-site, outside usual working hours - for example to be regularly on-call to carry out duties at anti-social hours, such as calving cows or lambing sheep.
- for the better performance of the duties of the employment and it is customary to provide it for that type of employment: Farm workers often fulfil these criteria, particularly where they live next to the farm providing a degree of security and work varying hours.
- required for the personal security of the employee: This is less common with farming businesses and refers to work where the kind of activity the employee carries out may mean there is a threat to their personal safety and security.

It is important for those employers with long standing employees or retired workers living in accommodation provided by the business to review their position, to ensure that they understand whether the tax position has altered as a result of the above changes.

AGRICULTURE: A CHANGING INDUSTRY

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It is undeniable that in recent years there has been an increase in the pressure on the agricultural industry from its numerous stakeholders, aside from the provision of traditional commodities: such as milk, meat, and eggs.

Politically, regarding Brexit and the development of ELMS (Environmental Land Management Schemes), the government has reiterated the importance of the provision of public goods.

Environmentally, with reference to the exponential issue of climate change, farmers are being pressured to focus on the maintenance of natural capital and the role of ecosystem services.

Furthermore, consumers are demanding an increasing input as to how their food is produced, in terms of ethics and environmental footprint.

At the heart of the relevant legislation and government objectives are the '3 jargon terms', which are repeatedly thrown around: *Ecosystem Services, Natural Capital and Public Goods.*

Ecosystem Services:

Whilst each of these concepts are interlinked, Ecosystem Services are simply the services that our natural environment produces to benefit people.

Natural Capital:

Natural Capital, is essentially the worlds stocks of natural assets, and from a management perspective the coordination of these will ultimately result in the correct provision of public goods.

Public Goods:

Public Goods are the non-commodity goods that farmers provide to the general public, and although this is the most commonly used term, there is a misconception that this is referencing the environmental benefits of effective management such as biodiversity and flood resistance. Whereas, in fact there is just as much prevalence on the socio-economic goods provided by agriculture such as: the provision of quality landscapes, public access, job provisions and access to education and recreation.

Essentially, the agricultural sector is witnessing the increased scope for capitalizing the non- market benefits produced by farms. Although, to most farmers this in not news, there is an increase in the uncertainty as to what action to take next.

Historically, where most farmers have reaped the benefits of the EU's various CAP schemes, moving forward post Brexit, DEFRA remains vague as to the exact blueprints as to what ELMS will entail.

Looking outside of the box farmers have also been looking into utilising corporate carbon offsetting schemes and agreements with energy producers, but further still these options have not yet offered the security farmers desire.

Whilst many farming businesses are currently waiting for an increased clarity of the opportunities available, it is arising that many are taking a proactive approach to the changing industry.

Land Valuation & Public Goods Provisions

Within the land agency profession there is an increase in research into creating a coherent valuation methodology to put a numerical figure on the non-market amenities supplied by an agricultural holding.

Currently the main, and sometimes only, indicator for the quality of a holding is the soil grading. By having a market accepted method of valuing the public good resources within a holding, and the expected future financial inflows resulting from the resources, a more accurate valuation could be used. This would be to the benefit of both prospective buyers and sellers of land, as well as providing clarity to a murky and subjective area of Agriculture.

Although there has been significant progress in this area in recent years, it is still far from creating a comparative methodology to the RICS (Royal Institution for Chartered Surveyors) Red Book for Valuation, currently used for the valuation of land and property. The primary pitfalls are deciding on a consistent basis of value, the appropriate indicators and making it appropriate and comparable nationwide.

Forestry England: Another Generation of Accounts?

Traditionally, financial accounts provide agricultural businesses with their financial position, cashflow, profitability and changes in equity and therefore providing a detailed analysis of the primary income streams of a business. Organisations such as Forestry England have taken one step further in creating complementing: *'Natural Capital Accounts'*. They describe that their Natural Capital Accounts are a way for them to summarise and convey the societal benefits of their asset (the forests), based on their value to society and what people would be willing to pay for these benefits.

This is presented firstly by a 'Balance sheet' which shows the values of the ecosystem services provided by the forest based on the physical and monetary flow accounts. Secondly, the asset register lists all the habitats, resources, plants, animals, and infrastructure that is supported by the forests.

As a large organisation, Forestry England is undeniably under scrutiny from the general public for their relevance and value in society, hence the compilation of such a document. But the matter of corporate social responsibility as mentioned earlier is no longer just a concern of larger organizations but should be considered on a farm level, leading to the importance of farmers to be aware of both their contribution and impacts on society.

Marketing the Agricultural Industry

In the 21st Century, the agricultural industry is being brought in line with the corporate business world, which is driven by consumer demands, marketing, and money. Commercialised industries such as paper manufacturers advertise all the secondary environmental contributions and benefits from production such as the initiative advertising that for every tree felled in production, three more are planted.

This is where developing methods such as *Public Goods Valuation* and *Natural Capital Accounting* will have an important role to play, in conveying the benefits the agricultural industry provides to the general public. This information will need to be utilised to educate consumers as to what they are paying for when purchasing sustainably produced products, with the potential to allow farmers to capitalise on this moving forward.

STAFF INSIGHT

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Having grown up on her family's dairy farm just outside of Tiverton, Lou always wanted an agriculturally based job when she was older. However, with an older brother, the next best step was an office-based role. She started working for Margaret in 2006 and has been working with her ever since, 15 years!

In the office, she has a predominantly agricultural client portfolio and loves working with the farming community. She enjoys the challenges that the industry presents and getting to the bottom of problems faced.

She has a very energetic 3-year-old, Olivia, who keeps her very busy outside of work and they both love going over to the farm and helping with the milking when they can (although Olivia insists a hat is a necessity to avoid anything landing on her head!). Lou is also a keen horse rider and enjoys hunting through the winter months and when she can, days out with family and friends watching Exeter Chiefs at Sandy Park are a must.

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OFFICE UPDATE

You will have read about Mark Seager joining the team as a consultant earlier in this edition and since our last Newsletter we have also welcomed Hugh Harris as a trainee accountant.

Prior to joining us Hugh worked in the agricultural industry and has experience in tree surgery, fencing, game-keeping and general farm work, whilst also gaining a valuable insight into the sector. Having studied business at college Hugh has decided to pursue a professional career and is looking forward to starting his studies in September.

Although April was the coldest for decades, with restrictions easing slightly and the days lengthening the staff at Evolution have been out and about in a bid to shake off the 'lockdown blues'.

We have managed a couple of socially distanced after work 'walkie, talkie' strolls around Staple Hill and the more athletic members of the team have started cycling again; sore bottoms were reported by several team members following their first outing!! We are all looking forward to more staff events as society gets back to 'normal' and the weather improves further.

At the time of writing, we are on track to re-open the office fully from 21st June. Until then staff continue to work remotely and are available between 10am-3pm. Should you have a query please call the normal office number on 01823 462908 and a member of our admin team will be happy to put you through to your manager or take a message to pass on.

If you have any queries regarding any of our articles, or would like any further information, please do not hesitate to get in touch.

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