

INTEGRA

AFFINITY | LIFE | LIFESTYLE

ISSUE 5 AUTUMN 2023

TAKE ME BACK TO 'ASHA'S'

INTEGRA visits the
celebrity hang-out – Asha's
Restaurant, Birmingham



INTEGRA BEST IN BUSINESS AWARDS

@ THE SHARD, Thursday 16 May 2024

INTEGRA announce the categories.

Get voting!

'A PHILOSOPHY MORE THAN A BRAND'

INTEGRA speaks to founder of Pause Reflect Repeat,
Sarah O'Donnell, who shares her journey from Senior Executive
in Digital Healthcare to founding her exciting new business.

WELCOME TO THE WINTER EDITION OF *INTEGRA*.



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INTEGRA - SHINING A NATIONAL LIGHT ON REGIONAL BUSINESS



Following a hectic year for *INTEGRA* with our road shows and events during 2023, we have been delighted by the responses from our Readers, Guests and Sponsors during the year as we continue down the road of establishing *INTEGRA* as the publication of choice for those people who value good professional advice, as well as a bit of style and fun.

In *INTEGRA* 5, we begin our feature series that puts a spotlight on trendy restaurants and hotels to visit around the Midlands region, starting at Asha's restaurant in the heart of Birmingham, and only a stone's throw away from Birmingham New Street Station. We meet Nouman Farooqui, General Manager of Asha's, who tells us more about what makes Asha's a unique destination and why it continues to be a must visit restaurant for some of the biggest stars on the planet!

Continuing new themes and as a complement to our shoe designers and shoemakers, Jeffrey West & Nicola Sexton, we welcome to *INTEGRA* Clements and Church Tailors, who share with us some of the fashions, to be seen in over the Christmas period.

We also welcome in this edition Matthew Hayes and Champions – watch out for some great Champions events during 2024!

Highlighting our theme of picking out entrepreneurs with an interesting lead into Business, *INTEGRA* meets Sarah O'Donnell, founder of Pause Reflect Repeat. After a meteoric rise in corporate life, she has launched her own wellbeing brand. A great ambassador for women in business, Sarah is passionate about the philosophy that goes behind her business and the importance for everyone to take the opportunity to pause and reflect, before repeating.

The economy and geopolitical landscape appears to continue to be a challenge, as we are all aware currently. Duncan Weldon, our

INTEGRA Economist, once again provides his insight into the current economic climate and the need at this stage of the cycle for a bit of perspective.

Our old friend and Art Gallery owner, Paul Johnson, launches his new Gallery in Bakewell, Derbyshire this Autumn. Paul updates *INTEGRA* on what is planned and welcomes all our readers in the East Midlands and beyond to visit the gallery set in the heart of this beautiful market town during the festive season.

After the success of the Inaugural '*INTEGRA* BEST IN BUSINESS AWARDS' at the House of Commons last November, we are delighted to announce that the 2024 AWARDS will be held at The Shard in London on Thursday 16 May 2024. The *INTEGRA* BEST IN BUSINESS AWARDS aim to shine a national light on our talented regional businesses – so if you think that your company, or a company you know, deserves to be considered for one of the awards shown on page 2, then please get in touch and make that nomination. Finalists will be invited to attend the evening to mingle with other successful businesses in one of the country's most iconic locations!

Finally, a big thank you to you, our readers, partners and sponsors, for your continued support. It is vital, and much appreciated.



Tony Smith
Director



"Derek Redmond bravely making it through with little help, moments of euphoria after years of hard work. Moments when the human spirit triumphs over injury that should have been impossible to overcome."

President Barack Obama



INNOVATION AWARD

DEVELOPMENT AWARD

FAMILY BUSINESS AWARD

FLEDGLING IN BUSINESS AWARD

GROWTH AWARD

PROPERTY PERFORMANCE AWARD

If you believe your Business qualifies to be recommended for the *INTEGRA* BEST IN BUSINESS AWARDS 2024, or you know of a worthy nomination – let us know.

For nominations, general ticket information and other enquiries please contact Harry Smith: harry.smith@elevation-group.co.uk

Closing dates for entries will be 29th February 2024. Finalists will be chosen and invited to attend this prestigious event.



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All images published related and associated to Asha's restaurant were given to Integra directly from Asha's Restaurant Birmingham and remain their property.



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When undertaking a commercial property transaction it is inevitable that there will be some bumps in the road, but are any of these potential problems avoidable or, at the very least, identified at an early stage so they don't cause delays and additional costs closer to exchange or completion? We at Feldon Dunsmore strongly believe the answer to be 'yes'.

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The optimistic way to look at the British economy is to remember that things could be a lot worse! At the turn of the year, the consensus view was that a recession – and possibly a long one at that – was the most likely outcome. That, so far at least, has not happened. Growth has been sluggish and stuttering but it has at least occurred.

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On Thursday 11 May 2023, *INTEGRA* hosted the first round of the *INTEGRA* Golf Tour, which was held at Shirley Golf Club in Birmingham. The event was very kindly sponsored by Graypaul Maserati Birmingham.



EXPERIENCE TAILORING AND CUSTOM-MADE LUXURY, FOR MEN AND WOMEN

CLEMENTS AND CHURCH BEGAN LIFE IN 2007 at 22 Church Street offering men's tailoring and luxury brands off the peg. Over the next few years, the made-to-order model was introduced in line with a more sustainable retail model.

Luxury tailoring cloths are selected, often from Biella in Italy (where the water is said to create the softest handle), from well-known mills such as Loro Piana and artisan family-run operations such as Ferla, who create limited runs of couture cloths.

Clements and Church custom-made was launched with the unique concept of a signature cloth limited collection selected from luxury fabric mills that could be created into all types of tailoring from blazers to three-piece suits and overcoats.

The beauty of custom-made is that everything is individually created to our client's specifications. Fabrics, linings, buttons and even thread colours are selected based on a client's brief.

This is luxury, worth the wait
Items take six to eight weeks to complete, with hand-finished details such as monogramming and hand-stitched button holes.

The brand has evolved to offer a much wider range of custom-made clothing, including jeans, chinos, knitwear, sneakers and casual jackets. From work to weddings and weekend wear, everything is made to order with our expert tailors offering advice and style consultations.

All the sartorial details of bespoke tailoring can be included, such as working cuffs, side adjusters and extra-wide lapels (items that cannot be found in off-the-peg clothing). Monograms embroidered on collars, cuffs and waistbands add a final personalized flourish.

Our collection of custom-made tailoring and modern luxury is made to last. We are proud to offer 'slow luxury'. Our ethos is to create sustainable clothing with a timeless quality and negligible waste is at the heart of everything we do. ■

Our recently launched womenswear has taken elements of bespoke clothing, traditionally associated with men's tailoring, to create an empowering capsule collection.

Clients are measured and fitted to ensure the pieces fit beautifully. For women this process is designed to create a form that gives the most flattering silhouette, enhancing the areas we want to and disguising the others!

Flagship:
22 Church Street, Birmingham, B3 2NP
Leamington Boutique:
23 Park Street, Leamington, CV32 4QN

Clementsandchurch.co.uk

HOW TO OVERCOME COMMON PROBLEMS IN COMMERCIAL PROPERTY TRANSACTIONS

WHEN UNDERTAKING A COMMERCIAL PROPERTY TRANSACTION

it is inevitable that there will be some bumps in the road, but are any of these potential problems avoidable or, at the very least, identified at an early stage so they don't cause delays and additional costs closer to exchange or completion? We at Feldon Dunsmore strongly believe the answer to be 'yes'.

With all of the things covered within this article, the common theme is that if you are ahead of the game and well advised on these matters, they can be avoided.

Restrictions on title

There are many reasons why a restriction might be registered against your title at HM Land Registry. The most common being to protect third parties where there are positive obligations that a purchaser would need to promise to comply with in the future.

We would advise against this approach but often the wording of the restriction needs a certificate to be signed by the beneficiary of the restriction or their solicitor. Identifying what the terms of the restriction are, the actions required and who needs to give consent at the beginning is crucial to avoiding a delay later on.

Land Registry compliant plans

Whether you are selling part of a property, leasing the floor of an office or undertaking a new development, the legal documents will invariably require a Land Registry compliant lease plan to be prepared. This takes some time and

there are very specific criteria that need to be met.

Not having a correct plan at the start means there will be a delay in drafting and issuing legal documents and can sometimes prevent the usual searches being carried out. At Feldon Dunsmore, we would advise at the start what is needed specific to the transaction.

Taking an assignment of existing commercial property lease

Although taking an assignment of the lease on a commercial property may seem like a good idea at first, careful consideration is needed to the form of lease you are taking on. Is this a headlease or an underlease? What are the repairing obligations and is there going to be a dilapidations liability that you might pick up from the outgoing tenant at the end of the lease term? Is there an outstanding rent review that can be backdated?

When you take on a new lease direct from the landlord all of the terms are up for negotiation, whereas with a lease assignment this is already in place and so you are bound to accept whatever was agreed by the original tenant as it's very unlikely that the landlord has any incentive to vary this.



Make sure you ask your solicitor to review the lease before carrying out any substantial work as if this is defective or contains onerous terms you may well want to renegotiate.

Lender requirements for FRI lease

Lenders will require a certain standard of lease which is often referred to as 'FRI', which means that the tenant is responsible for all repairs and insurance. Under a correctly drafted commercial lease, the landlord should receive the rent clear of any deductions as the tenant will be required to cover all of the costs.

Feldon Dunsmore are on the panel of a number of banks and our certificate of title includes a 'lease report'. If the lease is defective it may need to be varied or redrafted, which inevitably causes delays with completion of a

purchase or refinance as the tenant is being asked to sign a new lease and may not agree or will require legal advice. The additional costs should also be factored in.

A defective lease will also cause problems on any sale or enforcing the tenant's obligations under the lease that you may, as landlord, have believed were included.

The solution to this problem is to have the commercial lease drafted correctly in the first place as although the costs may be saved up front this is likely

to cause more issues with delays and costs in the future.

Building Safety Act 2022

When a new piece of legislation is introduced, there is a period of time where lenders, developers, solicitors and agents are passing through unknown territory. We are seeing this first hand with the Building Safety Act 2022. The legislation is intended to improve the design, construction and management of higher-risk buildings and has been described as the biggest change to

Building Safety regulation in a generation.

It is imperative that clients and their professional advisors are aware of the actions required to keep any delays to a minimum.

For advice on any of the matters raised in this article or other property matters, please contact Paul Harrison or Bethany Isard in the Feldon Dunsmore team on **01926 954 694**.



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THE ECONOMIST DUNCAN WELDON

THE OPTIMISTIC WAY TO LOOK AT THE BRITISH ECONOMY IS TO REMEMBER THAT THINGS COULD BE A LOT WORSE! At the turn of the year, the consensus view was that a recession – and possibly a long one at that – was the most likely outcome. That, so far at least, has not happened. Growth has been sluggish and stuttering but it has at least occurred.

Inflation has fallen materially – helped by lower global energy prices and the recovery in international supply chains as the impact of the pandemic recedes. But it is still uncomfortably high. Household incomes, in real terms after accounting for price changes, still look set to fall in 2023, following on the back of drops in 2022 and 2021. This will be the first three-year period of consecutive falls in real household spending power since the 1920s. It is perhaps no surprise that polling suggests two-thirds of British consumers believe the country to be in recession, whatever the official numbers say.

The Bank of England fears that the high inflation rate is not simply due to global factors, over which it has no control, but increasingly due to domestic developments. The jobs market remains very tight with labour supply falling over the course of 2020 and 2021 and still yet to recover. Wage growth has been historically rapid – although still slower

than headline inflation rates – as firms compete to recruit and retain staff. That has driven up core inflation, which strips out volatile food and energy prices, the Bank's preferred measure of domestic price pressures, to its higher level since the early 1990s. To bring inflation down materially in the medium term the Bank has hiked rates from just 0.1% in December 2021 to 5.25%. The Bank, after 14 consecutive hikes, chose to hold rates steady in September but has warned they may still need to rise further if price pressures do not dissipate quickly.

It should always be remembered that when the Bank of England hikes rates to slow inflation, it is deliberately attempting to slow household spending, pause hiring plans and create lower corporate investment – slowing growth is a feature not a bug of inflation reduction. Monetary policy, as the Bank often notes, works on a long and variable lag rather than instantaneously. As rates climb, it takes time for corporate loans and household

mortgages to catch up when they are refinanced. In other words, even if the Bank were to pause its hiking cycle at current levels, the pain will still be felt. Around 200,000 mortgages are due to re-set each quarter over the coming year – often with a nasty rate shock for the borrowers involved.

Britain has, as much by luck as design, avoided a recession this year. Hopefully things should start to improve in the months ahead. Inflation – and perhaps interest rates – look to have peaked. As the jobs market loosens, wage growth rates should begin to come down, easing the pressure on firms' bottom lines. Lower energy prices should start to boost household incomes and hopefully support consumer spending by the start of 2024. Things have been tough. But they could have been a lot worse. ■



Duncan Weldon
Economist, journalist and author.



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INTEGRA MAGAZINE IN CONVERSATION WITH SARAH O'DONNELL

Pushing Pause on corporate life and stepping into the world of wellbeing

AFTER A SUCCESSFUL 10-YEAR CHAPTER IN DIGITAL HEALTHCARE,

Sarah O'Donnell has pushed Pause on her corporate career to launch wellbeing brand, Pause Reflect Repeat, helping people find moments of calm through luxury home fragrance. Sarah talks to us about her experience as a female entrepreneur while completing an MBA, and the future of Pause Reflect Repeat.

INTEGRA: Congratulations on launching Pause Reflect Repeat! What led to you creating the brand?

Sarah: We live in a world where demands can feel constant, and the pace of life seems to be ever increasing. Prioritising slower moments, practising gratitude and reflection, and leaning into self-compassion has changed my life, and I feel passionate about supporting others to support themselves in similar ways.

For the past 8-10 years, I've been lucky enough to take on various leadership roles within digital mental health services and I've seen first-hand the increasing demands for support across the UK, and the impact embedded wellbeing behaviours can have on our daily lives.

There can be a lot of clichés around terms like wellbeing and self-care but, stripping it all back, wellbeing centres on feeling good and functioning well; it spans mental, physical, social, environmental, financial and spiritual dimensions.

Pause Reflect Repeat is a philosophy more so than a brand. We want to support our community to pause, slow down and take a break, embrace their thoughts and feelings through reflection, and be

encouraged to repeat positive behaviours to benefit their overall wellbeing.

INTEGRA: Could you share more about the link between home fragrance and wellbeing? Some may question the crossover?

Sarah: I'm confident we have all had experiences where a certain scent transports us back in time to a place or moment; this is thanks to our olfactory system. The olfactory system is connected to our brain's limbic system, which controls our memories and emotions. Thanks to the same wonders of our brains, scent can also have an incredibly powerful impact on our mood. Research shows certain scents can help reduce stress and anxiety, boost our happiness, focus and sense of calm, and even help us fall asleep.

Our Core Collection has been designed with wellbeing in mind. Our 'Pause' scent is packed full of French lavender oil and clary sage, handcrafted to help you unwind and relax, whereas our 'Reflect' scent is more grounded in nature, it's fresher and is formulated to accompany mindful moments. Our third scent, 'Repeat', is energising thanks to zesty citrus notes and is perfect for boosting mood and adding a bit of 'oomph' to your day.

INTEGRA: How has the shift been from corporate into start-up life?

Sarah: A 'shift' is the perfect word for it. I've gone from leading a team of 50, preparing board reports and managing the P&L of an eight-figure business to being a one-woman band, hand-crafting products in my kitchen! The main difference is the scope of overall decision-making – there's nobody to bounce ideas around with or share the challenges / wins with (yet!). That said, the shift also brings with it the opportunity to take risks, not fear failure and move more quickly than in a larger corporate environment. I'm revelling in the new variety of my day-to-day work-life; one day it could be designing packaging and website development in the morning, pricing and supplier meetings in the afternoon and an evening of testing scent combinations and hand-pouring candles. It's a departure from office life, that's for sure!

INTEGRA: Being a female entrepreneur in today's business world has its unique challenges. Do you look at the landscape optimistically?

Sarah: It's an exciting landscape; progress and support for female founders is improving, although equity remains a way off. Interestingly, an independent study commissioned by The Treasury suggests female entrepreneurs could add £250 billion to the UK economy should we match men in the rate of starting and scaling up businesses.

In reality, there is no golden ticket that will transform the landscape for female entrepreneurs immediately. The barriers are culturally and socially entrenched and it'll



take time to shift behaviours and attitudes.

Women typically have higher risk-awareness than men and are statistically more likely to struggle with imposter syndrome. So, while I'm early on in my journey I'm beyond proud to have taken the 'leap'. As with most things, getting started can feel like the most daunting part but it's the best way to build confidence! As the legend Wayne Gretzky once said, 'You lose 100% of the shots you don't take.'

INTEGRA: How do you believe we can empower more women to take the entrepreneurial plunge? Any advice based on your experience?

Sarah: 32% of UK small businesses are currently owned by women but there's a lot of work to do to reach a level playing field. I believe it'll take a collection of efforts from businesses, investors and the government to make entrepreneurship more accessible for women.

Women are less likely to know other entrepreneurs than men, so increasing support via networks and mentors is an invaluable source of support.

At a wider level, increasing funding directed towards female entrepreneurs

is a biggie! Start-up funding is the largest barrier mentioned by women non-entrepreneurs and with only 1% of all venture funding going to businesses founded by all-female teams, it's easy to understand the limitations.

We can't disregard the challenges of family care responsibilities either; I think there is an opportunity for banks to review existing, and even create new, products aimed at business owners with family care responsibilities.

INTEGRA: What role has studying for your MBA played in your decision to launch your own business?

Sarah: Studying for my MBA at Henley Business School has been transformative. I've learnt a great deal about the nuts and bolts of leading businesses from management, strategic and financial perspectives but the steepest learning curve has undoubtedly been the personal development so central to its MBA syllabus and it's been my favourite part of the experience; self-awareness as a leader is one of the most vital skills in my view. Knowing my strengths, limitations and areas

for development has certainly helped my confidence going into this new venture.

As we get older, it's easy for us to become less curious, get stuck in our ways and think we have all the answers; I personally think that's a dangerous place to be. I'm a big advocate for embracing learning as an adult and while the juggle has been challenging at times, I'd recommend it to anyone looking to strengthen their knowledge, skills and leadership behaviours.

INTEGRA: What's next for you and Pause Reflect Repeat? Where can people find out more about the brand?

Sarah: The main focus is growing and embedding our brand, ensuring our wellbeing philosophy remains front and centre. We will have three collections live on the Pause Reflect Repeat website by the end of October, and from 16 November – 31 December, you'll find us at Kingston Christmas Market, which is beyond exciting (and daunting in equal festive measure!).

You can find Pause Reflect Repeat online at www.pausereflectrepeat.com and across various social media platforms (www.instagram.com/pausereflectrepeat/ / www.tiktok.com/pausereflectrepeat). ■



The design of the Nicola Sexton Collection takes place at the company's headquarters in Suffolk, but the all-important manufacture takes place between two factories in Italy. Both family run businesses of three generations.

All stages of manufacture from the choice of leather, fabrics and accessories, (including crystals from Swarovski), from cutting to ironing and finishing, up to and including the final packaging, are followed with precise care.

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• BUSINESS GROWTH SOLUTIONS • TO STAND OUT FROM THE CROWD

As the saying goes, if you're not moving forwards, then you're moving backwards.

There's no maintaining or 'staying still' when it comes to business. Growth, of the business kind, is difficult to achieve. It requires a multi-faceted approach and one that few organisations can do in-house. Champions (UK) plc is a growth partner, specialising in business advisory services and uses its **20 years of experience** to work with clients to ensure they maintain clarity and focus throughout the entirety of their journey, despite any business or industry-related hurdles.

After spending the last decade working extensively in investment and M&A markets, Champions works with businesses in a phase of transformation as well as to increase capital value growth. Having been there, done that, Champions (UK) plc is the entrepreneur for entrepreneurs. From a small start-up to a strong team of 100+ experts producing more than £15 billion in capital value growth for its clients, the Midlands-based firm is the ultimate success story.

Champions (UK) plc has been that like-minded business and understand what it's like to be a business leader and the challenges

that come with it – especially in a fast growth industry – and uses a simple, yet effective three-step process to create first class results. Using data and insight to discover what is and isn't working for a business, Champions conducts a detailed audit, followed by a results-based forward implementation strategy outlined with KPI and ROI markers before launching an activation campaign to enable maximum return on investment.

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expert strategic management and delivery services through the empowerment of people and the embedding of technology.



Matthew Hayes
Managing Director

Champions provides services to both business owners and leaders, as well as investment service providers in the form of sales and marketing, HR function, people and processes, and utilising technology to futureproof businesses.

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WHITE
HORSE
GALLERY

WHITE HORSE GALLERIES OPENS A NEW GALLERY – A PEAKY BLINDER!

READERS OF INTEGRA MAGAZINE have loved the sample of art that you have portrayed in the magazine previously, and those that came along to the Maserati Showroom event this year really enjoyed your pop-up studio where the racing art of the 1920s really complemented the backdrop of the Maseratis on show that day. Now you are off to set up an Art Gallery in the Derbyshire Peaks?

Paul: Yes, we are very excited to be opening in the heart of Bakewell in Derbyshire – which we think will be a fantastic base to open a gallery. People in that area really enjoy their art and being close to both Derby and Nottingham we are sure to get a real mix of people visiting us. We are confident

that our space will be a big hit with the public, as our previous gallery locations have seen numerous full house events and have reached maximum capacity on multiple occasions. We are excited to create this new space and look forward to the events and art installations it will bring.

INTEGRA: What type of art will people expect to see when they visit?

Paul: White Horse Gallery is an exciting and vibrant place to explore the latest art from local to around the world. Featuring a wide range of styles and genres including Abstract, Expressive and Realist Figurative works, Landscape Paintings, Conceptual, Contemporary Surrealism, Illustrative, Minimalist, Sports and Pop Art, this gallery offers something for everyone. From sculptures to original paintings, beautiful furniture and accessories to artist installations, this gallery has it all. With its knowledgeable staff and diverse trending collection of art, White Horse Gallery is sure to inspire and delight. Whether you're a long-time art enthusiast or just beginning to explore the world of art, this gallery is must-see.

INTEGRA: You have an official opening planned, tell us more:

Paul: The official launch event of the new Gallery will take place on Saturday 18 November from 1pm to 7pm. To attend the event, please email us at events@whitehorsegallery.co.uk. RSVP only. At our event, you can enjoy bubbles, light refreshments, goodie bags, and also have the opportunity to enter our free prize draw to have a chance to win a framed Limited-Edition Print. Why not turn it into a weekend and check out Bakewell's Christmas Market starting from the 17 November or visit a couple of the various attractions in the surrounding area. Our address is: Portland Square Shopping Centre, Water Street, Bakewell DE45 1EU (Entrance on Market Square).

INTEGRA: Paul, we all wish you the best of luck with the Art Gallery and look forward to visiting, as well as seeing you at the INTEGRA events during 2024 – Thank You.



Planning for the future

If there is one thing we would recommend any of our clients to do right now, it is to get plans in place for the future.

Why wouldn't you ensure your affairs are structured in the most tax-advantageous manner, and your estate was optimised?

And it is simply common sense to make sure you keep more of what you earn in the coming years and that your savings and investments are tax efficient.

Family investment companies (FICs)

If you're looking to pass assets more tax-efficiently to the next generation, there are much smarter options available to you than simply gifting your wealth.

Two of the best are either to create a family trust or to set up a family company - enabling you to transfer the full benefit of the family wealth to younger family members, without giving them uncontrolled access to the underlying assets.

In the former, your board of Trustees can then protect and administer the assets (and even, if you wish, the income from those assets) for the ultimate benefit of your descendants. On the other hand, a family company gives you similar flexibility but offers more tax advantages - such as a more attractive corporate tax rate, dividend exemptions and full mortgage interest relief for rental property.

The children hold shares from whose growth they can benefit, while more experienced family members maintain control through directorships, voting rights and preferential share classes. It is best to keep funds within the company because if profits are extracted annually, they'll attract a double taxation charge.

This is by no means aggressive tax planning. HMRC has recently agreed that setting up a Family Investment Company is considered compliant, and their dedicated unit set up to investigate the tax risks associated with FICs has been disbanded.

Although we can't rule out future changes in tax legislation, FICs are still a valuable planning tool for protecting family assets down the generations. Due to the imminent rise in capital gains tax rates, you might want to consider transferring assets into a corporate now, while the rate is still 20%

Give your local Xeinadin office a call and they will leave no stone unturned to streamline your financial future.

Contact:
Philip Cudworth, Director
philip.cudworth@xeinadin.com
01623 635349

Capital gains tax (CGT)

The sale of capital assets should be driven primarily by investment considerations, with tax efficiency being a secondary concern.

With this in mind, here are a few points for you to consider before the tax year end:

- The first £12,300 of gains made in 2022/23 are generally CGT-free. From 6 April 2023 this exemption will drop to £6,000 and then from 6 April 2024 to £3,000.
- You, your spouse and your children each have individual annual exemptions. These can't be carried forward and will be lost if not used.
- Transferring assets to your spouse may mean that using their basic rate band reduces your CGT to 10% rather than up to 20%. (These rates are 18% and 28% for residential property).
- A Bed & ISA will enable you to use the current year's ISA Allowance by moving investments into an ISA Tax Wrapper. Please consult with your local Xeinadin professional tax adviser if you're thinking about this.

Taxation of gains on property - main residence

When you sell your main residence, any profit or gain is generally exempt from capital gains tax.

When you sell a home that has been your main residence at some point, the last nine months of ownership are deemed to be CGT exempt whether you're living there or not.

UK residential property

If you're a UK resident individual or trustee, if CGT is due on the sale of UK residential property, you'll need to file a new standalone online return within 60 days (previously 30 days) of the date of completion of the transaction.

Taxation of gains made by non-residents - residential

The CGT legislation was changed on 6 April 2015, making non-residents liable to tax on disposals of UK residential property. However, non-residents can opt to rebase their properties to 6 April 2015 value so that they're only taxed on the growth in value after this date.

The new regulations state that the main residence election can only be made if one of the following conditions is met:

- You are a UK resident for tax purposes in the same country as the property for which you're making the main residence election; or
- You spend at least 90 nights in the property (or if you own more than one property in that country, 90 nights between all your properties in that country).

If you're a non-UK resident - or considering moving abroad - you should consult expert advice about your CGT position before you sell or move.

Contact:
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philip.cudworth@xeinadin.com
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Initially emerging with a mission to design innovative items for the tabletop and home, not only beautiful but functional and affordable, Culinary Concepts began with a modest collection of artisan cutlery designs. Today, they boast an extensive collection of over 2,000 products, having established a notable reputation with at home consumers as well as premier hospitality, events, and interior design brands.

Culinary Concepts is proud to work in partnership with renowned bars and restaurants in the UK and internationally. From the trendy ambience of Sexy Fish and Manzi's, to the classic luxury of The Savoy and The Ivy Asia, to name just a few. Working in close collaboration to provide bespoke pieces which are purposeful in addition to showstopping, adding to the theatre

of every customer experience.

Whether creating custom-made dining pieces, bespoke barware, unique serving items, or standout installations the dedicated design team at Culinary Concepts is passionate about achieving the overall creative vision. With their vast experience and expertise, they aim to deliver results that are bespoke to each style, ambiance, and overall aesthetic.

The Culinary Concepts collection is constantly evolving introducing fresh styles and innovations, whilst building upon the success of most-loved and timeless classics. Whether designing custom pieces for Michelin-star restaurants or revolutionising at-home dining, every Culinary Concepts creation is a testament to luxury, uniqueness, and unparalleled beauty.



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JAMES DENTON - CO-FOUNDER & DESIGN DIRECTOR



For further information or assistance, please contact the Culinary Concepts Customer Service Team.
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BLACKWOOD ASSET MANAGEMENT

THERE WILL AGAIN BE A DAY WHEN EQUITY AND DEBT MARKETS ARE NOT DRIVEN BY THE ACTIONS OF CENTRAL BANKS, but fifteen years after the global financial crisis we have yet to experience one (excepting the COVID crisis).

Inflation remains significantly above both the stated target level (2%) and central bank expectations. Since November 2021, the Bank of England has been playing catch up, raising interest rates at every meeting. Until now. In September, the BoE maintained interest rates at 5.25% in the expectation that inflation will return to target by Q2 2025. This is possible but unlikely in the face of sustained and immobile underlying inflation. The BoE's reluctance to raise interest rates further should not be construed as indicative of success in quelling inflation, it is a damage limitation exercise. The damage they seek to avoid is the economic pain caused by interest rates that people and businesses have become unaccustomed to. The actions of central banks to stop tightening the brakes mean that the peak interest rate is likely to be lower than forecast, but that the current higher rates are likely to persist longer.

It is fair to say that the US and UK have shown surprising resilience in the face of difficult economic headwinds. However, those headwinds remain and

may increase as the higher cost of debt percolates through the economy. While the US may escape a deep recession, the chances of Europe achieving this is significantly lower because Europe has structurally lower growth. The share of government spending as a % of GDP is around 55% across Europe – the UK is slightly lower at 53%. In the US it is 43%. High tax and spending can lead to economic stagnation. After the Thatcher reforms the average UK and US citizen had broadly similar earnings and wealth. The average US citizen is now one-third wealthier than their European counterpart and this gap is widening.

In addition to this, Europe is experiencing the suffocating impact of 'net zero' targets. The inevitably higher energy costs associated with 'renewables' lead directly to deindustrialisation. Energy intensive industries will be driven to countries that are not forcing the price of energy higher; China the obvious beneficiary.

Property is the 'sentinel' asset when it comes to rising interest rates; it is like the canary in the mine. Investment and

commercial property valuations and returns are driven by the immediate cost and availability of debt. Residential property prices provide a lagged return as many have fixed mortgage rates that gradually run off. It is an understatement to say that investment property markets are currently challenging. They are, from many accounts, worse than during the global financial crisis because, while asset prices were crushed during the early days of the crisis, the collapse in interest rates saved the day. There may well be a painful readjustment of property prices over the coming months and years as the higher interest rates continue. ■



Max Thowless-Reeves
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KEY MISTAKES TO AVOID AS AN SME CLAIMING R&D Tax Relief

For SMEs, Research & Development (R&D) tax relief offers invaluable financial support. But navigating HMRC's intricate guidelines can be daunting. Here's a streamlined guide to common pitfalls and best practices:

1. Misunderstanding Eligibility Criteria: Many SMEs misconstrue R&D eligibility. It's not just about technology; your projects should address uncertainties aiming for significant advancements in their domain. Familiarise yourself with HMRC guidelines and other trusted resources for clarity.

2. Failure to keep accurate records: HMRC needs evidence of your R&D efforts. This encompasses project plans, financials, research findings, and more. Establish an efficient record-keeping system early on to streamline your claim process.

3. Erroneous Expense Estimation: Accurately determining eligible R&D expenses is paramount. Review HMRC's guidelines and consult with your finance team or an R&D advisor to ensure you claim the right costs.

4. Confusion regarding claim timelines: Missed deadlines can be costly. R&D tax relief has strict submission timelines. Get ahead by planning early, setting reminders, and diligently tracking your documentation requirements.






5. Unaware of changes to the scheme: As of 8th August 2023, HMRC mandates the submission of an Additional Information Form for all R&D claims. Be aware of any pre notification requirements based on your claim history and period. Ensure all such prerequisites are met to avoid claim rejections.



6. Failing to Consult Experts: R&D tax relief intricacies can be overwhelming. Leveraging the expertise of R&D tax relief professionals can greatly enhance the accuracy and success rate of your application.

Your R&D initiatives deserve every possible support. Approach your tax relief claim with care and confidence with Acute Business Advisory.

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SUCCESSION PLANNING

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PLANNING FOR THE FUTURE OF YOUR BUSINESS and protecting family wealth can be highly complex and emotionally charged. Having commercially minded legal advice that you can trust is invaluable.

Schofield Sweeney provides strategic guidance in a straightforward way, providing the clarity you need to quickly understand your options and make well-informed decisions. We handle high-value matters and understand the complexities of executing major transactions, whether it's a merger, acquisition, disposal, joint venture, reorganisation or demerger.

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We begin by getting a thorough understanding of your finances, relationships and circumstances. Next we help you to structure your financial affairs, mitigate tax and preserve property or business investments.

Recently an accountant asked us to assist with succession planning discussions that were being held between Jack and Jill (Jack & Jill) of Jack & Jill Limited (TradeCo).

We took into consideration:

- TradeCo is owned by Jack (67 years old) and his wife Jill (66 years old).
- The estimated value of TradeCo is c.£1.5million.
- They have a son (Peter) and daughter (Jane). Peter manages part of the business from London, and Jane's

husband Paul (Jack & Jill's son-in-law) manages the business in Birmingham. Peter has one child, and Jane and Paul have two children.

- Jack wants to exit the business, though is not necessarily wedded to extracting full value on day one, and he is intrinsic to the short-term success of the business immediately following his retirement.

We advised on the following options:

- A trade sale – the most common exit for retiring shareholders. Jack & Jill would take TradeCo to market to find a buyer for the entire issued share capital of the company. A trade sale does not guarantee that TradeCo will stay within the family. A third-party buyer will have their own way of running the business and there will be no certainty as to the family's continued involvement with Jack & Jill.
- A Management Buy Out (MBO) – very similar to a trade sale. Paul and Peter would be the buyers and would acquire the shares from Jack & Jill. Provided Paul and Peter acquire the shares from Jack & Jill (and Jack & Jill continue to meet the qualifying criteria), then an MBO should

also attract business asset disposal relief for CGT.

An MBO is usually financed either by using third party external finance (i.e. bank loan) or using the trade profits of the target (i.e. TradeCo).

3. MBO via HoldCo – the MBO could be structured to allow Peter and Paul to grow and develop their own business, using the trade and reputation of TradeCo as a base.

Having considered the suggested options, Jack & Jill opted to proceed with an MBO via a HoldCo, which retained the business within the family unit and worked with the family to maximise tax and estate planning opportunities. ■

It is never too early to start planning for the future of your business

Perhaps you want expert guidance on growing your business or planning your future. Or support to face a challenging commercial or personal situation. Maybe you just want everyday legal matters handled efficiently. Whatever your needs, we're always here for you.

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ASHA'S RESTAURANT

A jewel in Birmingham's foodie crown

THE CONTROVERSIAL DECISION TO TERMINATE HS2 IN BIRMINGHAM may be bad for 'levelling-up', but for those of us unfamiliar with the delights our second city has to offer, it's a real opportunity.

Birmingham has for too long flown under the foodie radar, but with HS2's terminus now planned for New Street, that is set to change. With just a leisurely four-minute stroll into town, you can begin to discover an array of top restaurants.

Recently, **INTEGRA** had the pleasure of visiting renowned Indian restaurant, Asha's, which boasts an impressive customer list including King Charles, Ed Sheeran and Hollywood royalty, Tom Cruise. Our mission was to find out what makes Asha's so special and, thankfully, it turned out to be not so impossible.

With its beautifully lit cocktail bar and luxuriously styled dining room, Asha's immediately strikes you as a restaurant with wow factor. But more than that, it feels like a restaurant with soul, where you can easily imagine yourself sharing great food with friends.

We met Asha's General Manager, Nouman Farooqui, ahead of a busy lunch service to find out more.

INTEGRA: Hi Nouman, Asha's name goes before it. Why is that?

Nouman: The restaurant was originally created by the famous Bollywood singer,

Asha Bhosle. She originally opened two restaurants in the Middle East and then in Birmingham, which was the third outlet to open, which happened in 2006. Because of Asha's name, we get a lot of Bollywood celebrities and Indian cricketers (not just Test cricketers!)

INTEGRA: Birmingham is the home of Indian food in the UK – can you tell us a little about Asha's cuisine?

Nouman: Although a singing star, Asha also has a real passion for food. The heart of our cuisine is, not surprisingly, our spices. However, we use up to 47 different spices in our key dishes, all blended from original recipes with real provenance, which takes great skill and craft. That is what makes us distinct, you cannot taste the same anywhere else.

We host a broad range of people who are looking to celebrate their special occasions, host meetings/entertain clients or even private venue hire. We can host anything between 1–200 people at a time seated.

INTEGRA: The restaurant is beautiful with a real sense of occasion – who do you look to attract?

Nouman: We host a broad range of people and we love our private diners. You will also



see we have rooms around the edge of the restaurant that are ideal for those looking for private dining or business meetings. We can host anything from a party of 10 up to 70, so we do look to develop great relationships with businesses too.

INTEGRA: Your website reads like a Who's Who of royalty, pop and film – we are intrigued to hear the stories of how some of the most famous faces in the world came to Asha's.

Nouman: Well, with Asha herself being in Bollywood I guess we have always been relaxed around celebrity. Recently, Tom Cruise was staying at the Grand and, as a lover of Indian cuisine, our friends there recommended us. Tom arrived with a small number of his production team and, although we do cater for VIP guests in our private dining rooms, Tom was adamant he wanted to eat in the main restaurant. It is always amusing to see the reaction of fellow diners as they firstly can't place the star, then sneak another look before finally freezing in awe as they realise who is sitting alongside them!

INTEGRA: Wow, what is it like hosting one of the biggest stars on the planet?

Nouman: The top stars are usually the most relaxed of all celebrities and Tom was no different. He shared photos with other diners and was very courteous and down to earth. Everyone gave Tom's group space



and it was an enjoyable evening for all – memorable for many I would think.

INTEGRA: What was his dish of choice?

Nouman: Chicken Tikka Masala – even stars love the old favourites.

INTEGRA: Tell us more about your team?

Nouman: We have the same core team now as we did when we opened; they are tremendously loyal and a part of the family. This has meant that we have been able to develop with the continuity of the same team. That's very unusual, but it has definitely helped with the consistency of our cuisine, service and the culture of Asha's.

INTEGRA: I guess you have had some challenges along the way though?

Nouman: Inevitably, over such a long period there are bound to be challenges. Following the financial crisis, 2009 was a big challenge for us. In that year, Paul Bassi of Bond Wolfe acquired the restaurant and



this made us look at the future direction of Asha's. The choice we faced was to either follow the crowd and drive for lower cost but lower quality – inevitable thinking in a recession – or to be brave and stay true to our values of premium quality. It took us a couple of years to get to where we wanted to be in the market, with a reputation of high-end premium dining, but we got there with hard work.

INTEGRA: How important are relationships with the community around you?

Nouman: Being in the middle of Birmingham city centre, we enjoy great relationships with the businesses around us. We made sure we knocked on doors and met key people in these firms to build those relationships. That is where referrals come from and it's why Tom Cruise visited us. Similarly, we support our friends around us. During COVID, we adapted and moved into pop-up events, which was a great way of reaching out and connecting with our community.



INTEGRA: Are you also able to host corporate days?

Nouman: Yes, we often do. Our private dining rooms are very flexible, taking parties from 8 up to 40 people. We are a unique venue with great food and service as well as the technology to support such events.

INTEGRA: Being based in the Midlands ourselves, we like to shine a light on Midland's businesses. How do you think the HS2 decision will affect you and businesses in Birmingham?

Nouman: Clearly Birmingham may not enjoy the full potential that the northern route of HS2 may have brought. But with HSBC, for example, basing key offices in Birmingham, there is definite evidence of the increasing connectivity between London and our city. Birmingham is a really stylish city now, with massive growth already and more planned. I think the future of Birmingham is very exciting. ■

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INTEGRA GOLF TOUR – 11 MAY 2023

On Thursday 11 May 2023, *INTEGRA* hosted the first round of the *INTEGRA* Golf Tour, which was held at Shirley Golf Club in Birmingham. The event was very kindly sponsored by Graypaul Maserati Birmingham.

The prizes at stake included a choice of Maserati for a weekend, kindly provided by Graypaul Birmingham, and a special hamper prepared and delivered by Culinary Concepts. ■



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