

COMPANIES ACT 2006

HANDBOOK VOLUME 2

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Corporate Department

Changes in force from October 2008 and October 2009

INTRODUCTION

The implementation of the Companies Act 2006, the longest piece of legislation in English legal history, continues to rumble on. Seven key dates on which parts of the new Act came into force have already passed, and although the rush to take advantage of the slightly relaxed, and certainly (in places) more simple, regime has not been a stampede, many companies are seeing the benefit of the changes already in force. These allow for more flexibility in the administration of companies, in particular private companies limited by shares.

The first volume of Devonshires' Companies Act Handbook dealt with those matters which had been brought into force up to and including April 2008. This second volume covers those matters which have been brought into force, on 1 October 2008, and the final set of changes which are scheduled to be introduced in October 2009 (although, since that date has already slipped once, it is not inconceivable that it could slip again).

As before, we advise readers that the new Act applies to all companies, whether public or private, quoted or unquoted, and whether limited by shares, guarantee or not at all, and that registered social landlords established as industrial and provident societies should be aware that certain provisions of the new Act, particularly those relating to directors' duties, may well be used as a benchmark against which board members will be measured in the future.

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CHAPTER 1 – OCTOBER 2008 CHANGES

Company formation and administration

Company names

When a new company name is registered, it is open to challenge in one of three ways. First, Companies House will double check that it doesn't contain any prohibited, sensitive or restricted words – such as Benevolent, Charity, Chemist, Council, Insurance, Sheffield, Unit Trust – there is a long list of such words and phrases, all of which will raise flags at Companies House.

Secondly they will check that it isn't "the same as" a corporate name already registered (whether for a company or an LLP), and when doing so ignore things like punctuation, capitalisation, and spacing – so "Hands Limited" will be deemed to be "the same as" "H and S Limited" and "H&S Limited".

If a company passes those checks, then it will be registered – its name, however, is still open for challenge:

- a. within one year of its registration if someone objects to the Secretary of State that the new company name is "too like" their existing company name;
- b. within five years of its registration if the Secretary of State has reason to think that the company has provided misleading information for the purposes of registration; or
- c. at any time if the name gives such a misleading indication of the nature of the company's activities that it is likely to cause harm to the public.

To these checks has now been added one further line of objection akin to dealing with the corporate equivalent of the "cybersquatting" issues which faced internet domain names in the early part of this decade. Any person can now

complain about a company name where the company has been registered with the intention of extracting money from the person making the complaint, or to prevent that person from registering a name in which they have goodwill.

Objections about so-called “opportunistic registrations” are made to the new, independent, Company Names Tribunal, and won’t be dealt with by Companies House. If the Tribunal upholds the complaint, it can make an order that the company name must be changed, and if the company fails to comply then the Tribunal can pick a name for them. The company being complained about has a right of appeal to the High Court, but the rules will be retrospective in nature – they will therefore apply to opportunistic registrations where the date of incorporation of the company was prior to 1 October 2008.

Directors and Secretaries

Underage directors

With effect from 1 October 2008 a minimum age requirement of 16 years old comes into force. No person who is under that age may be a director of a company, and any director of any company who is under 16 on that date will have their directorship terminated automatically without the need for any notification to Companies House (although the company will need to update its statutory books). If this leaves the company without an eligible director (given the tightening of the corporate director regime at the same time) then the company will be in default and will need to quickly appoint a director by a resolution of its members.

Corporate directors

Whilst it has historically been possible for a company to be a director of another company (and another company to be the company secretary), with effect from 1 October 2008 it will be a requirement that

every company must have at least one director who is a “natural person”, i.e. an individual, not a company. There is a grace period for any company which only had corporate directors on the day of royal asset of the new Act (8 November 2006), which will have until October 2010 to put in place a “natural person” as a director.

Transactions with directors

Certain existing transactions with directors will require the approval of the members of the company, including:

- a. service contracts for a period of two years or longer;
- b. substantial property transactions;
- c. loans to directors; and
- d. payments for loss of office.

Property transactions are “substantial” if the value of the property or the “non-cash asset”, in relation to the company as a whole, either:

- a. exceeds 10% of the company’s asset value, and is more than £5,000.00; or
- b. exceeds £100,000.00.

For the purposes of these provisions, the company’s asset value at any particular time is either (i) the value of its net assets as determined by reference to its most recent statutory accounts, or if no statutory accounts have been prepared (ii) the amount of its called-up share capital.

The company may now enter into a substantial property transaction which would require approval without approval having first been obtained. However, the agreement must be conditional upon that approval being obtained. This section has to be complied with when carrying out a management buy out or where the directors of a company which has gone into administration are acquiring the

business from the administrator. Failure to do so will leave a liquidator able to avoid the transaction.

Small loans to directors will be exempt from the requirement to obtain approval under (iii) above provided that they are under £10,000.00 (when aggregated with any other relevant transactions).

If the director to whom a non-exempt loan is being made is also a director of the company's holding company, then not only will the company's members have to approve the loan, but the holding company's members will also have to approve the loan. Similarly, the members of the company will also have to approve any payments made to a person connected to a director, or payments to a director in respect of his loss of office or employment in connection with the management of the affairs of the company.

Directors' duties

In addition to the directors' duties that came into force on 1 October 2007 (and which have been covered by Devonshires' Companies Act 2006 Handbook Volume 1) certain other duties came into force on 1 October 2008. They include:

- a. Section 175 of the Companies Act 2006 which places an absolute duty on each director to avoid situations in which he has, or could have, a direct or indirect interest that conflicts, or could possibly conflict, with the company's interests. The section 175 duty would cover, for example, situations where a director or a person connected with him is:
 - i. a major shareholder (or represents such a shareholder); or
 - ii. a director of a competitor, supplier, customer or advisor of the company.

Before 1 October 2008, a director would, as indicated below, normally

attempt to mitigate conflicts by, for example, excusing himself from board discussions or seeking shareholder consent in relation to the conflict. In contrast, section 175 will oblige directors to prevent such conflicts from arising in the first place unless either the board has, or members of the company have, given prior authorisation in accordance with the new legislation (see below). As such, the new statutory duty represents a potential hazard for directors appointed by private equity investors.

The section 175 duty does not extend to conflicts arising from specific transactions or arrangements with the Company in which a director is interested, since those situations are addressed separately in the Companies Act 2006 (see below).

- b. a duty not to accept benefits from third parties; and
- c. duty to declare to the other directors of the company any interest in a proposed transaction or arrangement with the company.

Under the old Act, and where any conflict of interest arose that was material under Article 94 of Table A, a director was not entitled to vote or be counted in a quorum in relation to any such matter. Typically, articles provided that a director disclosed to the meeting the nature and extent of any material interest, he was entitled to:

- a. be a party to, or interested in, any arrangements or transaction with the company;
- b. be connected with any company (as employee or director or a party with that company) that was promoted by the company or in which the company was interested; and
- c. not be accountable to the company for any benefit he derived from the interests described above.

The conflicts that were being targeted under the old Act were primarily those where a director was in any way, directly or indirectly interested in a contract or proposed contract with the company. The declaration had to be made at the meeting which the contract was first considered or at the next meeting (in the event that he wasn't so interested in the contract previously). It was then open to the company to determine the process by which a transaction or a contract could be approved by the directors, and the Articles would typically specify whether a conflicted director could be counted in the quorum or be entitled to a vote in relation to a transaction or contract in which he was interested.

Under the new Act this has now changed by the inclusion of a new declaration process which allows a director to declare his interest in an existing transaction or arrangement. This process only applies in the event that the director has declared his interest – that declaration must be made either:

- a. at the relevant meeting of the directors;
- b. by notice in writing specifically in relation to the arrangement or transaction; or
- c. by general notice

The latter provision, giving a general notice, will be satisfied by the director giving a notice to the company that he has an interest in another company – provided the notice states the nature and extent of his interest, or his connection with another company or person, as the case may be. From the date of the notice onwards that director will be deemed to be interested in any transaction or arrangement made with that other company or person.

Directors' duties – next steps

In practice, the duty of directors to declare their interest in transactions or

arrangements is divided into two areas:

- a. those transaction or arrangements which are proposed but have not yet been entered into by the company; and
- b. those existing transaction or arrangements that the company has already entered into.

Directors should therefore be aware that:

- a. any declaration given under the new Act must set out both the nature and the extent of a director's direct or indirect interest – under the old Act the duty was to declare only the nature of the interest;
- b. disclosure must be made to the other directors - no disclosure is required, however, where a private companies has only one director;
- c. there is no need to disclose anything that the other directors already know about or it is reasonable to assume they should have known about it; and
- d. a declaration of interest does not have to be made if his interest cannot reasonably be regarded as not giving rise to a conflict of interest.

In relation to conflicts of interest the Act provides for 3 ways in which conflicts may be dealt with. These are:

- a. board authorisation of the situation of conflict;
- b. shareholders authorisations of the situation of conflict;
- c. provisions in the companies articles dealing with conflicts of interest.

In respect of private companies incorporated before 1 October 2008, as regards those companies board authorisation may only be given when the

members of the Company have resolved (whether before, on or after 1 October 2008) that authorisation may be given in accordance with section 175.

Shareholder matters

Register of Members

Up until now companies have been required to make their register of members available for inspection and to provide copies of the register. This right to access shareholder information including home addresses has been abused, for example, by those involved in “boiler room” scams.

Under the new Act a person seeking to inspect a company’s register must be doing it for a proper purpose. In a notice to the company (to be called a “Section 116 Notice” after the relevant section of the new Act) the applicant must supply their name and address, the purpose for which they seek the information and the name and address of anyone else to whom they are going to supply the information. If they make a false or deceptive statement in this notice they will have committed a criminal offence.

The new Act does not contain a list of what constitutes a “proper purpose”, and a company will have just five days to either comply with the request, or apply to a Court to challenge the member of the public’s right to see the register. This is a very short amount of time to carry out any investigation into the applicant’s purpose, and a company may be reluctant to go to the expense and trouble of making a court application. It is even harder for a company to assess the motives and purposes of any third party to whom the information will eventually be disclosed.

The new Act also reduces the period of time for which a former member must be kept on the register from 20 years down to 10 years. Any details which a company removes from the register using this new power must be kept (separate to the

register) by the company until 6 April 2018 or until such time as the entry could have been removed anyway under the 20 year rule.

Annual returns

The other place where shareholder’s addresses have in the past had to be disclosed is in the annual return. As a result of the changes surrounding the register of members, from October 2008 it will no longer be a requirement to provide the shareholder’s addresses in an annual return. This does afford some privacy to members of a company going forward, but there are two important caveats:

- a. if the company is a traded company (that’s to say a company whose shares have been admitted to trading on a regulated market (this doesn’t apply to companies whose shares are traded on AIM) at any time during the period covered by the annual return) then the return has to disclose the name and address of every person with a 5% or greater shareholding in any class of share; and
- b. any annual return submitted for previous years will still be on the public register and available for inspection, so the address of anyone who was a shareholder prior to the first annual return filed after October 2008 will still be open for public inspection. The Secretary of State has the power to make regulations to remove these previous annual returns from public register back to 1 January 2003, and draft regulations are now available to give the company the right to apply to have member’s addresses removed from the register where there is a serious risk that a shareholder will be subjected to violence or intimidation – it remains to be seen how Companies House will handle these requests.

Many companies are moving over to

electronic submission of their annual return. From October 2008 it will no longer be possible to do a paper return. In the future once a company has submitted one annual return online this information will form the basis of the following year's return.

Financial Assistance

One of the few parts of the new Act which has caused a collective sigh of relief is the loosening of the financial assistance regime.

There had been a historic prohibition on a private company giving any sort of financial assistance for the purpose of acquisition of shares in itself or its holding company. The concept of assistance was so widely drafted that it would cover pretty much any direct or indirect assistance, including the giving of security, and was frequently an issue in share transactions where the buyer was borrowing to fund the transaction, and the bank required the target to give security, or join in existing group security arrangements. Whilst it was possible to "whitewash" the transaction by a prescribed set of steps, these were cumbersome, necessitated the involvement of the auditors of the target, and generally added considerably to the expense of the transaction.

As of 1 October 2008, however, things have become much simpler – but only where the transaction is the acquisition of a private company, an intra-group reorganisation, or a public-to-private transaction. Where there are public company elements to the structure (for example, where the target is a private company which is a subsidiary of a public company and wishes to give financial assistance to assist in the acquisition of shares in its parent), then the prohibition will still apply.

The directors will still have to bear a number of issues in mind, including:

- a. whether the company actually has the capacity to give the financial

assistance, which will be determined by its Memorandum and Articles;

- b. the codified directors' duties already imposed by the new Act, including in particular the duty of a director to act in good faith to promote the success of the company for the benefit of its members as a whole;
- c. where the company is on the verge of insolvency, the duty outlined in (ii) above is replaced by a duty to have regard to the interest of the creditors of the company;
- d. whether or not the financial assistance would, even though allowed, breach other provisions relating to the maintenance of capital – for example, a company with no distributable reserves gifting money to a shareholder to purchase further shares in the company would be prohibited, as it would result in an unlawful reduction of capital in the company.

CHAPTER 2 - OCTOBER 2009 CHANGES

Company formation and administration

New Memorandum of Association

Under the new Act a new company Memorandum of Association will be so slimmed down as to be unrecognisable from existing memoranda. From 1 October 2009 the only information contained in the Memorandum will be the name of each subscriber shareholder and their shareholding – other than that, the Memorandum will have no continuing significance as regards the constitution or administration of the company.

For companies already in existence at that date, any information over and above this bare minimum of information which is currently contained in their Memorandum will be treated as though

it were in their Articles of Association and any amendments to that information must be done via a resolution to change the Articles.

One of the main functions of the Memorandum had historically been to set out the company's objects – although generally speaking a company is not restricted to doing those things included within its objects and the new Act makes this clear by providing that a company's objects are unrestricted unless the Articles specifically restrict them. Any change to the Articles which operates to alter or restrict the objects of the company must be recorded with Companies House.

Any company which is also a charity will need to amend their Articles so that their objects are expressly restricted if this is not already the case.

Amendments to a company's objects are not deemed to take effect until notice of the amendment appears on the Companies House register.

Model Articles of Association

Table A is currently the prescribed Model Articles of Association for any company which does not choose to modify or exclude its provisions. Under the new Act this principle has been extended by giving the Secretary of State power to prescribe Model Articles for private companies limited by shares, private companies limited by guarantee and public companies.

These new Model Articles, which will come into force on 1 October 2009, will apply by default to the particular type of company in question unless it chooses to amend them either individually or wholesale – a company established after 1 October 2009 will be free to choose from articles contained in each of the new Model Articles for each of the different types of company.

Companies in existence prior to the date

on which the new Model Articles come into force will see no change – they will continue to be governed by their own Articles and / or Table A (whether fixed at a particular date, say the date of the company's incorporation, or as subsequently amended). Such companies will, of course, be free to alter their Articles to bring them in line with the new Model Articles if they so wish.

If you are incorporating a company before 1 October 2009 it is worth bearing in mind that Table A is gradually being amended to keep it in line with the changes already in force in the new Act. It is worth looking at individual Articles, say on the need to hold an AGM or have a company secretary, to see if they suit your company's needs.

The draft Model Articles for private companies are tailored towards small businesses and will be kept fairly simple. Larger private companies and public companies will want to tailor their own Articles, either by drafting additional Articles or using the new Model Articles for public companies as a template. At the time of writing, the final versions of the new Model Articles have not been produced, however, the latest draft indicates that they will be shorter and simpler than the current Table A - at least in the case of private companies.

Entrenchment of Articles

The old Act allowed certain Articles to be entrenched – that's to say that they would not be alterable or removable under any circumstances or without a stated level of consent of the shareholders.

Any company formed before 1 October 2009 will retain any entrenched provisions, as a result of which those entrenched Articles cannot be altered for the remainder of the company's lifetime unless a court order is obtained.

Companies formed after 1 October 2009 will no longer be able to absolutely

entrench any article. When the company is formed, or later (with the agreement of all of the shareholders), conditions for the alteration of an article may be imposed which go beyond the standard requirement of obtaining a special resolution (the consent of 75% or more of the members). Special notice of any such provision must be given to Companies House, and once these conditions are met then the article in question can be changed.

Annual returns

Following on from the changes brought in to force in October 2008, yet more changes to the content and form of annual returns are brought into force in October 2009. Other changes to the annual returns are as follows:

- a. only public companies or private companies with a secretary are required to disclose the particulars of their secretary in the annual return – a logical follow-on from the fact that private companies are no longer required to have a company secretary (but may choose to do so);
- b. the “prescribed particulars” to be provided within the annual return for the directors and the company secretary (if any) constitute the same information as is required to be registered in the new register of directors and the register of secretaries (on which more information is set out further on in this Handbook), namely:
 - i. for individual directors their name, any former name, service address, nationality, business occupation and date of birth;
 - ii. for corporate directors the company name, registered office and registered number;
 - iii. for individual secretaries their name, any former name and service address; and
 - iv. for corporate secretaries, the same details as for a corporate director.
- c. if any records (register of directors, register of secretaries, register of members, etc.) are kept other than at the registered office of the company then disclosure must be made in the annual return of what records are kept where;
- d. disclosure must be made, if applicable, where at any time since the date to which the last annual return was made up the shares of the company were admitted to trading on a regulated market – this is then used to determine whether or not any shareholders’ addresses must also be disclosed within the annual return;
- e. statement of capital must be filed. This replaces the information which was historically required of each shareholders’ shareholding, and statements of capital are now filed whenever there are any changes in the constitution of the company’s share capital – they are dealt with elsewhere in this Handbook in more detail, but in essence the statement of capital filed along with the annual return simply provides a snapshot of the share structure and ownership of the company as at the return date.

Directors and Secretaries

Register of directors and secretaries

After 1 October 2009, the register of directors and secretaries will be treated as two separate registers.

The register of directors

This register must be kept available for inspection at the company’s registered office, or at a place specified in regulations to be made under the new Act. As before, the company must give notice to Companies House of the place at which

the register is kept available for inspection, if it is kept at a place other than at the company's registered office such as at its auditors offices.

Most of the details required to be kept in the register are the same as presently required, although the requirement will be for a service address rather than the director's usual residential address to be given – this service address may be the company's registered office, or the director's residential address, or some other address, but if it is the director's residential address then it need not be stated on the register as being so.

Other changes include that:

- a. it is no longer necessary to include details of other directorships held;
- b. it is necessary to include any name by which the individual was formerly known for business purposes (this includes a married woman's maiden or former name); and
- c. companies must keep a register of the usual residential addresses of directors who are individuals, though this is not open to public view.

The register of secretaries

As with the register of directors, the information required to be disclosed on secretaries is increased very slightly. For example, any name by which the individual was formerly known for business purposes (this includes a married woman's maiden or former name).

Companies House must be notified of any changes to the register of secretaries within 14 days of a person ceasing or becoming a secretary or of a change of particulars occurring. However, there is no need to notify Companies House where a change consists simply of the removal of particulars no longer required by the new Act.

As the new Act requires greater disclosure than is presently required under the old Act, all existing companies will have to amend their particulars by the date of their first annual return, to be filed on or after 1 October 2009.

Shareholder matters

Abolition of AGMs

Under the new Act, with effect from 1 October 2009, private companies are not obliged to hold annual general meetings – only public companies are required to do so, and they must be held within the period of six months starting on the day of their accounting reference date.

Section 80 consent removed

Historically a company wishing to allot shares would have to have the consent of the shareholders. This consent, commonly referred to as "section 80 consent" because of the clause in the old Act in which it was contained, was generally given on incorporation, and refreshed from time to time because it could be given for a maximum of five years at a time. If the authority had expired, then the directors would be unable to issue shares until they had gone back to the shareholders for a resolution authorising them to do so.

From 1 October 2009, however, unless the Articles specifically require it, a private company with only one class of share will not need to obtain such authority, and any shares which it then issues would similarly be free of the historical right of pre-emption contained in section 90 of the old Act – an automatic statutory pre-emption whereby any new shares issued would, unless the shareholders otherwise consent, have to be first offered to the existing shareholders in the proportion that they held their shares.

Abolition of authorised share capital

With effect from 1 October 2009 the concept of an authorised share capital,

the ceiling of the number of shares which may be issued without having to obtain the consent of the shareholders to an increase, will be done away with. As a result, if the shareholders wish to restrict the ability of the company to issue new shares then they would need to amend the Articles to include suitable restrictions.

Statement of capital

At present, on incorporation a company must set out in its Memorandum the amount of its authorised share capital. Under the new Act, however, the concept of an authorised share capital disappears. As a result, the information about the initial share capital of a company will be given to Companies House in the form of a Statement of Capital – in essence a snapshot showing the shareholdings in the company at incorporation. It must contain:

- a. the total number of shares in the company to be taken on incorporation;
- b. the aggregate nominal value of those shares for each class of share;
- c. details of any rights attaching to them;
- d. the total number of shares in that classes;
- e. the aggregate nominal value of shares in that class; and
- f. the amount to be paid up, and the amount (if any) to be left unpaid on each share.

This Statement of Capital will then have to be resubmitted any time that the company does anything which affects its share capital – when shares are issued, bought back, redeemed, or whatever, but not when shares are transferred. This will therefore enable the Companies House register to reflect, as it currently does, any substantive changes to the structure of the company as and when they are carried out, but to only have a snapshot of the

ownership of the company at the point in time the annual return is submitted.

Reduction of share capital

The share capital of a company is the last line of protection for its creditors – as a result, it has long been a principle tenet of company law that the share capital of a company must be maintained. Historically, reduction of share capital could only be done with the consent (by special resolution) of the shareholders, where the company had the power in its Articles to do so, and finally the reduction of capital must have been confirmed by an application to the court – a long-winded and somewhat complicated path. In addition there was no guarantee that the court would consent where the arrangement did not ensure the safeguarding of the interests of the company's creditors. There were other routes available to procure a reduction of share capital (by using redeemable shares, by the company purchasing its own shares, or by the creation of a new holding company), but in all instances these were complicated, and in most cases predicated on the company having sufficient distributable reserves out of which to effect the purchase.

As of 1 October 2008, however, private companies limited by shares can take advantage of a streamlined route. Firstly they will not require a specific authority in their Articles to do so – they will be able to do so unless the Articles specifically state that they cannot. Secondly, instead of having to apply for court approval, a new "solvency statement" has been had introduced. This is similar to the statutory declaration of solvency that directors would have had to swear when the company was giving financial assistance, and in essence is a declaration that at the date of the statement the company is able to pay its debts, and that it will continue to be able to do so for the next twelve months (or, if the intention is to wind the company up, it will continue to be able to do so until the winding up commences).

Share buybacks

The regime under the old Act governing the buyback, by private limited companies, of their own shares will be simplified somewhat with effect from 1 October 2009. To begin with, instead of requiring a provision in the articles allowing the company to undertake the buyback, it will be permitted to do so unless there is a provision in its articles prohibiting it. The old requirement that the directors swear a statutory declaration on the solvency of the company will be replaced by a requirement for them simply to make a statement, which would not need to be sworn before a solicitor, as to the company's solvency, although they must now take into account, when making their statement, a wider category of liabilities than they previously had to consider. Finally, on a procedural note, when sending in the return to Companies House, it must be accompanied by an updated statement of capital showing the impact on the company's share capital that the buyback has had.

Devonshires has taken all reasonable precautions to ensure that information contained in this document is materially accurate however this document is not intended to be legally comprehensive and therefore you should not take any action, or refrain from taking any action, as a result of matters contained in this document without taking specific and full legal advice.

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