

Appointment of a new Lady Justice of Appeal: 02 November 2022

Press release

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The Court of Appeal is the Senior Court of Appeal in England and Wales. The Court consists of Senior judges including The Lord Chief Justice of England and Wales, the Master of the Rolls, and the Heads of Division of the High Court, alongside Lord or Lady Justices of Appeal.

The appointment of Lord and Lady Justices of the Court of Appeal are made by His Majesty The King on the advice of the Prime Minister and the Lord Chancellor following the recommendation of an independent selection panel.

The selection panel was chaired by Lord Chief Justice, Lord Burnett of Maldon. Panel members include Sir Geoffrey Vos, the Master of the Rolls; Lord Kakkar, the Chairman of the Judicial Appointments Commission; and lay Judicial Appointments Commissioners, Ms Sue Hoyle OBE and Ms Jane Furniss CBE.

Biography

Mrs Justice Falk qualified as a solicitor in 1986 and went on to become a partner at a city law firm. In 2015 she was appointed as a fee-paid deputy judge of the Upper Tribunal (Tax and Chancery Chamber). From then until her appointment to the High Court she sat regularly in the First-tier Tax Tribunal and Upper Tribunal. She was appointed as a High Court Judge in 2018, assigned to the Chancery Division. She was a Judicial Commissioner of the Judicial Appointments Commission from 2019 to 2022.

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Self Assessment: don't forget to declare COVID-19 payments

HM Revenue and Customs (HMRC) is reminding Self Assessment customers that they must declare COVID-19 payments in their tax return for the 2021 to 2022 tax year.

More than 2.9 million people claimed at least one Self-Employment Income Support Scheme (SEISS) payment up to 5 April 2022. These grants are taxable and should be declared on tax returns for the 2021 to 2022 tax year before the deadline on 31 January 2023.

The SEISS application and payment windows during the 2021 to 2022 tax year were:

- SEISS 4: 22 April 2021 to 1 June 2021
- SEISS 5: 29 July 2021 to 30 September 2021

SEISS is not the only COVID-19 support scheme that should be declared on tax returns. If customers received other support payments during the 2021 to 2022 tax year, they may need to report this on their tax return if they are:

- self-employed
- in a partnership
- a business

Myrtle Lloyd, HMRC's Director General for Customer Services, said:

We want to help customers get their tax returns right, first time. We have videos and guidance available online to support you with your Self Assessment. Search 'help with Self Assessment' on GOV.UK to find out more.

[Help and support](#) is available on GOV.UK for those completing their Self Assessment tax returns. There is also a series of videos on [YouTube](#).

The free and secure HMRC app can be used to make Self Assessment payments. [Alternative payment options](#) include:

- paying through PAYE tax code (subject to eligibility)
- paying via online banking

Those who are unable to pay their tax bill in full can access the support and advice that's available on GOV.UK. HMRC may be able to help by arranging an [affordable payment plan](#), known as a Time to pay. Customers should try to do this online, go to GOV.UK for more information. Alternatively, they can

contact the helpline.

All Self Assessment customers need to be alert to the risk of criminals emailing, calling or texting claiming to be from HMRC. Scams come in many forms – some threaten immediate arrest for tax evasion, others offer a tax rebate. Contacts like these should set alarm bells ringing and HMRC advises customers to take their time and check scams advice by searching for ‘HMRC scams’ on GOV.UK. HMRC also urges customers never to share their HMRC login details. Someone using them could steal from the customer or make a fraudulent claim in their name.

More information about [Self Assessment](#)

If customers are self-employed or in a partnership and received any coronavirus financial support, [they will need to declare it on their Self Assessment](#) Tax Return.

If self employed, they should use:

- [form SA103S – short](#) if a customer’s tax affairs are simple and their turnover was below the VAT threshold (£85,000) for the tax year
- [form SA103F – full](#) if their annual turnover was above the VAT threshold for the tax year

If in a partnership, they should use:

SEISS payments should be placed in the Self-Employment Income Support Scheme Grant box on a customer’s Self Assessment tax return. They should record all other taxable COVID-19 payments in the any other business income box.

The government is offering [help for households](#). Check GOV.UK to find out what cost of living support you could be eligible for.

[East Midlands directors banned for Bounce Back Loan abuse](#)

Muhammad Rais, 42, from Leicester, has been disqualified for 9 years for exaggerating the turnover of his takeaway business to claim £31,000 of Bounce Back Loans to which the company was not entitled.

And Lee Mankelow, 42, of Arnold, Nottinghamshire has been disqualified as a director for 6 years, after claiming £50,000 from the loan scheme to support his timber supply business through the pandemic, before paying it all to a former director of the company.

The two directors received the money as part of a government scheme to support businesses that were facing hardship during the Covid outbreak.

Companies were entitled to claim Bounce Back Loans of up to 25% of their 2019 turnover, to a maximum of £50,000, for the economic support of their business.

Lee Mankelow was the director of Wolf Timber Ltd, which traded as a builders/providers of timber products. The company, however, entered into liquidation in December 2020 before Wolf Timber Ltd's insolvency triggered an investigation by the Insolvency Service.

Investigators uncovered that Mankelow applied for a £50,000 Bounce Back Loan in June 2020, after the company had seen a rise in online business during Covid lockdowns.

Mankelow, however, transferred the full £50,000 the day after he received the loan to a former director of the company, breaching the terms of the loan which stated that the money must be used to support the business.

Investigators found no evidence to support Mankelow's claims that the money was used to pay the wages, bonuses, dividends and expenses of the former director who had stayed on as an employee of the company.

And Muhammad Rais was the sole director of Lokma BBQ Ltd in Leicester until the company went into liquidation in January 2022.

The company came to the attention of the Insolvency Service following its liquidation before investigators uncovered that Rais applied for a £50,000 Bounce Back Loan, stating that the takeaway's turnover the previous year had been £200,000.

However, Lokma BBQ's actual turnover for 2019 had been around £74,000, resulting in the company receiving £31,000 of government-backed loans which it wasn't entitled to.

Rais has agreed with the liquidator to re-pay £8,000 of the money owed through monthly installments.

The disqualifications prevent Mankelow and Rais from directly, or indirectly, becoming involved in the promotion, formation or management of a company, without the permission of the court.

Tom Phillips, Assistant Director of Investigation and Enforcement Services for the Insolvency Service, said:

"Bounce Back Loans were put in place to provide vital support to help viable businesses through the pandemic. Both Mankelow and Rais completely abused the government-backed loans to further their own interests, which was totally unacceptable.

"Mankelow and Rais' bans should serve as a stark warning to other directors who may have misused financial support during the pandemic that we have the ability to bring your actions to account and remove you from the corporate arena."

Notes to editors

Lee Mankelov is of Arnold, Nottinghamshire, and his date of birth is August 1980

Wolf Timber Ltd (Company number: 12174859)

Muhammad Rais is of Leicester and his date of birth is April 1980

Lokma BBQ Ltd (Company Reg no.11232141)

A disqualification order has the effect that without specific permission of a court, a person with a disqualification cannot:

- act as a director of a company
- take part, directly or indirectly, in the promotion, formation or management of a company or limited liability partnership
- be a receiver of a company's property

Disqualification undertakings are the administrative equivalent of a disqualification order but do not involve court proceedings.

Persons subject to a disqualification order are bound by a [range of other restrictions](#).

[Information about the work of the Insolvency Service, and how to complain about financial misconduct](#).

Contact Press Office

You can also follow the Insolvency Service on:

[Somerset-based family cheese maker expands globally with support from the UK Government and Barclays](#)

- Established in 1861, Wyke Farms is the UK's largest independent cheese producer, exporting around 6,000 tonnes of cheddar every year
- The business exports to over 160 countries, including Japan, Australia, South Africa and the USA
- Commitment to sustainability runs through the business with operations powered by 100% renewable energy

Wyke Farms, the UK's largest independent cheese producer, has received support from UK Export Finance (UKEF) and Barclays to help finance its Cheddar stock as its export sales have gone from strength to strength now

exporting in over 160 countries.

Wyke Farms' products are in high demand – but rising inflation has hugely impacted the cost of milk, increasing Wyke Farms' production costs exponentially. Wyke Farms' existing financing facility needed to be revisited to cover the increase in costs, so UKEF stepped in guaranteeing a £30 million [General Export Facility](#) with Barclays, allowing the business to continue its upwards trajectory and plough ahead with its global expansion plans.

Trade Secretary, Kemi Badenoch said:

I am delighted to see our first-class food producers take full advantage of opportunities outside the EU that trade opens up.

This funding will help Wyke Farms – a local, family-owned, and sustainable firm – promote their iconic British brand and sell more delicious British cheese to customers around the world.

Exporting the best of British Cheddar abroad

With the backing from UKEF, the third-generation family-owned cheese producer has continued building its market share in Europe after first entering the continent over 25 years ago. Now, its expansion is reaching new regions as it establishes brands in Japan, Australia, South Africa and the USA. Wyke Farms is also developing brands to specifically target Asian markets, including Japan, with its 'London 1856' brand putting the Union Jack on the heart of the packaging and the world's first Carbon Neutral Vintage cheddar 'Ivy's Reserve' targeted at established cheese markets and global pockets of affluence.

Wyke Farms was established over 160 years ago and continues to use the secret family recipe. The business produces over 18,000 tonnes of Cheddar cheese each year, 65% of which is sold domestically, including premium own-label ranges in the UK for leading supermarket chains, such as Lidl, Asda and Co-op. The remaining 35% share of around 6,000 tonnes is exported abroad. The business has seen a sizeable uptick in exports in recent years and this is set to continue to grow over the next 12 months.

A sustainability-led heritage brand

The business has a deep commitment to sustainability, with its operations powered 100% by its own renewable power and green gas. Wyke Farms also recoups 70% of the water used in the production process, while it also pumps 20,000 cubic metres of green gas back into the local power grid every day, contributing to the carbon balance of the business.

Richard Clothier, third generation family member and managing director, at Wyke Farms said:

We're grateful for UKEF's support and Barclays which enabled us to fulfil our growing export sales despite the rising cost of production,

By developing these new regions, we can expand sales of our more premium cheeses which helps to improve the milk price paid to Southwest farmers and therefore benefits the whole region. This UKEF support has enabled us to grow our business quicker by allowing us to continue to push further into markets all over the world.

James Binns, Global Head of Trade & Working Capital at Barclays, said:

Barclays is passionate about supporting the trade and exporting agenda and policy makers and finance providers have a vital role to play in stimulating a thriving, export-led economy.

Supporting Wyke Farms with their working capital is a powerful example of how the private and public sector can work together to bring the benefits of UK Export Finance to bear in these challenging times. The solution we have put in place will enable driven and focused businesses like Wyke Farms to continue their export growth strategy, fulfilling opportunities and diversifying into new markets.

Notes to editors

The announcement comes as the UK government embarks on its second International Trade Week (31 October – 4 November) following its success in 2021. The week is designed to inspire businesses throughout the UK to pursue global opportunities, understand the UK's investment potential and connect directly with trade industry experts. This year, the event will showcase key initiatives from the UK government's Export Strategy and hear from businesses about their work to support the UK's race to £1 trillion worth of exports by the end of the decade.

[Call for Evidence launched to identify geospatial opportunities](#)

[The Geospatial Commission has launched a Call for Evidence](#) that urges stakeholders to contribute to the government's evolving strategy to accelerate the UK's use of location data.

[In 2020, the Geospatial Commission published an ambitious five year strategy](#) aimed at unlocking the value of location data and technology in the UK. The strategy committed to a mid-point refresh in order to remain relevant and focused in its priorities.

Location data already unlocks significant economic value and can address a multitude of challenges across sectors. We have seen the core geospatial ecosystem in the UK grow from £2 billion in 2009 to £6 billion in 2018, an average annual growth rate of 10% for that period.

Cabinet Office Minister, Baroness Neville-Rolfe said:

Location data is driving economic growth and unlocking innovation – from the mapping of underground pipes and cables to drone-enabled deliveries. This Call for Evidence asks for your help to inform the UK's priorities for location data in sectors across the economy

The Call for Evidence is the next step in the UK's strategy development to allow the government to hear more about the latest geospatial market context: the challenges, proven successes and potential opportunities such as the role of location data in hybrid reality – the geoverse. Responses will help to define and update the strategy's priorities, in alignment with the wider geospatial ecosystem as it matures.

The opportunities that come from geospatial tools and applications reach across the UK economy. The government therefore urges stakeholders from all industries to respond, to comment on opportunities and barriers for the use of location data.

Geospatial Commission Director, Thalia Baldwin, said:

Location data and technologies are fundamental to how our economy and society functions today. They provide live information for individuals on travel, exercise and deliveries, and support long term decisions for organisations on where to invest and build, such as electric vehicle charge-points. Demand is increasing and innovative applications of location data are vast. We welcome your ideas.

You can respond by using the [online form](#), emailing your response to geospatialcommission@cabinetoffice.gov.uk or by sending a hard copy response to the following address:

Geospatial Commission
Cabinet Office
6th Floor,
10 South Colonnade,
Canary Wharf, London, E14 4PU.

Please note that although hard copy responses will be accepted, electronic responses via the completed online form are preferred. The Call for Evidence will run until **11:45pm on Monday 12 December**. We welcome responses from any interested person, business, or organisation.