

# DEVELOPMENT

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SCENE

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Harcastle Burton



## BIODIVERSITY NET GAIN – CAN LANDOWNERS HOLD THE KEY TO ENABLING DEVELOPMENT?

In our last edition of Development Scene we reported on the emerging concept of Biodiversity Net Gain, whereby new legislation would place an obligation on developers to provide a 'net gain' on the overall state of biodiversity within a development site of at least 10 per cent.

Biodiversity Net Gain formed a core element of the Environment Bill 2020, the UK's post-Brexit legal structure for protecting the environment, and in November 2021 the Environment Bill 2020 was passed into UK law as the Environment Act 2021.

Developers will now need to build the necessity for Biodiversity Net Gain into their site plans, and it may not always be possible for this meaningful gain for nature to be found within the development site itself.

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As a result, there are likely to be instances whereby developers will seek out a donor site, and this is where landowners could hold the key to enabling such developments to get the green light.

How this works in short, is that in return for a pre-determined payment from the developer, a landowner would provide the donor site and implement the necessary management to create wildlife habitat, typically for a period of 30 years. This presents a significant opportunity for landowners to generate an alternative income stream.

In order to offer up a donor site, a landowner can confidentially register their interest with Cheffins and we can then assist with an initial appraisal of the suitability of the site. The demand for donor sites will be governed by local developments that actively require compensation, and hence the landowner will be required to wait until their site can be matched to a development seeking to create the right habitat type for the site in question.

There is not a set size of donor site required and, depending on the circumstances, a landowner may typically offer anything from a few acres upwards.

However, the biodiversity value of a parcel of land as a donor site will be measured using information such as the current habitat type, for example, arable land or grassland, the size of the parcel and its condition. The resulting calculation will inform the landowner of how many biodiversity units they will be able to sell to a developer.

Landowners are likely to select their poorer areas of land to offer as donor sites, and these can often yield the best areas for wildlife. It pays to give any potential scheme some careful thought. For example, a chalky outcrop of arable land has the potential to create flower-rich grassland, or an area of land adjacent to existing wildlife habitat has the potential to form a valuable extension to that habitat.

Depending on what the development site needs to achieve in terms of biodiversity net gain, the landowner will enter into an agreement to manage their donor site in an appropriate way to achieve the creation of the requisite habitat type over an agreed period of time, usually 30 years. This is likely to involve an ecological consultant who can guide the implementation of the project, provide support and monitor the biodiversity progress on-site.

**“This presents a significant opportunity for landowners to generate an alternative income stream.”**

With a broad range of professional expertise across the planning, rural and development sectors, Cheffins is ideally placed to work with landowners to identify sites that could provide this ‘habitat creation’ service across the eastern region. If you would like to register your interest on our client database, please contact:

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# The Greater Cambridge Local Plan Update

Cheffins Planning has recently submitted detailed representations in relation to the Greater Cambridge Plan which closed on the 13th December 2021. Whilst we had particular success in having three out of the 19 sites identified for development, including a Green Belt Site, robust objections were made by us to the strategy being adopted by the Greater Cambridge Planning department in their plan.

There were concerns that the strategy was too focused on increasing the density of existing allocations and concentrating development to the north of Cambridge.

It was also felt that the numbers of new homes were deliberately being suppressed for political rather than strategic reasons. This appears to be confirmed by virtue of the initial call for sites resulting in circa 600 sites being put forward of which only 19 sites (both residential and commercial) were selected.

It will be interesting to see whether the Inspector(s) who will be appointed to examine the Greater Cambridge Plan will accept the limited number of sites identified for growth or in the face of unquestionable opposition from developers,

# The Development Land Market Update December 2021



**The residential property market bounced back very quickly last year after the lockdowns imposed by the Government to control the spread of coronavirus. By late spring, we were seeing unprecedented levels of demand for residential property, especially new homes, across all our estate agency offices in Cambridge, Ely, Haverhill, Newmarket and Saffron Walden.**

Interest rates remained low in 2021 and that coupled with the stamp duty holiday and confidence in the housing market have created a real sellers' housing market and in turn a sellers' land market. We have seen and are continuing to see a very acute demand and supply imbalance in both housing and land. New housing delivery continues to lag behind the need.

Delays in the planning process are limiting the supply of land which is further exacerbated by legal delays in the transaction process at the point of sale.

With limited stock and very strong demand from housebuilders who are rapidly eating into their land banks,

the prices being offered for good quality sites which have planning consent have increased significantly. However, the impact of the global surge in construction has led to materials and labour shortages which has driven up build cost inflation.

It is therefore extremely difficult to predict how long these market conditions will last and landowners with land, which is either consented or will shortly receive planning consent, should consider marketing their land sooner rather than later. If you have land which fits these criteria, then please contact either Max Fahie in our Cambridge office or Jonathan Stiff in our Ely office.

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promoters and landowners seek a more dispersed pattern of growth. If the Council does not change its position, there is likely to be significant delays in the formulation of the Plan. The timetable for the examination of the Local plan is also likely to become protracted. There is uncertainty as to whether growth will come forward within the timescales envisaged by the Council, especially if the relocation of the Milton Waste Water Treatment Works is delayed as a result of technical difficulties or there are legal challenges in relation to the provision of a replacement site.

At this juncture, whilst Cheffins welcomed the allocation of three of the sites which they submitted on behalf of landowners and promoters, there are concerns that the strategy being followed is not correct. Only time will tell if our concerns are well founded.

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# Local Plan Information

LOCAL PLANNING AUTHORITY	EMERGING LOCAL PLAN STAGE
<b>Cambridgeshire</b>	
Greater Cambridge Shared Planning (Cambridge City Council & South Cambridgeshire District Council)	Greater Cambridge Local Plan – A joint Local Plan for Cambridge City Council and South Cambridgeshire. Preferred Options Consultation (Reg 18) and third round of Call for Sites deadline was 13 December 2021. Submission to Secretary of State (Reg 22) – Autumn 2023 or Spring 2024 (two potential scenarios).
East Cambridgeshire District Council	On 21 February 2019, East Cambridgeshire District Council withdrew their emerging Local Plan. East Cambridgeshire District Council is undertaking a Single Issue Review of their 2015 Local Plan to provide an update to the housing requirements set out under Policy GROWTH 1: Levels of housing, employment and retail growth.  The Council is currently undertaking a second round of public consultation prior to setting out the precise proposed changes to the 2015 Local Plan. The current consultation period will expire at midnight on 07 February 2022. The amended Local Plan is scheduled for <b>adoption in October 2023</b> .
Fenland District Council	<b>The draft Local Plan consultation (Regulation 18) is now scheduled to take place in December 2021 and finish in early 2022.</b> Pre-submission Publication (Regulation 19) is planned to occur in September 2022, which will open a 6-week period when formal representations can be made. <b>The adoption of the emerging Local Plan is scheduled for November 2023.</b>
Huntingdonshire District Council	Huntingdonshire's Local Plan to 2036 was adopted on the 15 May 2019. No review of the Local Plan has been proposed.
Peterborough City Council	The Peterborough Local Plan was adopted on the 24 July 2019. No review of the Local Plan has been proposed.
<b>Essex</b>	
Uttlesford District Council	Following the withdrawal of the emerging Local Plan in 2020, Uttlesford District Council is implementing a fresh approach to the new Plan's process and governance arrangements. The Council has been consulted on its Call for Sites and first stage consultation, which closed in April 2021. <b>The draft (Regulation 18) Local Plan is scheduled for consultation in March 2022.</b> The Local Development Scheme, approved by the Council's cabinet in October 2020, forecasts <b>adoption of the new Plan by June/ July 2024.</b>
North Essex Authorities (Braintree, Colchester and Tendring)	The shared strategic policies of Braintree, Colchester and Tendring's 'Section 1' Local Plans were formally adopted by all three authorities during the first two months of 2021. The examination of each authority's separate 'Section 2' Local Plan, which will allocate the majority of sites in accordance with the strategy established in Section 1, is now proceeding: <ul style="list-style-type: none"> <li>Tendring's Section 2 Local Plan hearings are now complete – on the 24 November 2021, Tendring District Council received the Inspector's final report.</li> <li>Colchester's Section 2 Local Plan has been examined by Government Inspectors and the most recent public consultation on the plan has been finalised (15 November 2021).</li> <li>Braintree's Section 2 Local Plan is currently subject to examination by Inspectors appointed by the Secretary of State for Communities and Local Government.</li> </ul> The Plan period extends up to 2033 but it is likely to require early review because it has been prepared to address the requirements of the 2012 National Planning Policy Framework (NPPF) rather than the more demanding housing delivery targets of the standard methodology associated with more recent versions.
<b>Hertfordshire</b>	
North Hertfordshire District Council	The emerging Local Plan (2011 – 2031) is at an advanced stage but no confirmation of adoption is available at this stage. The representations received in response to the Further Main Modifications 2021 consultation have now been processed by the Council and whilst the Inspector's final report has been delayed it is due imminently.
East Hertfordshire District Council	Adopted on the 23 October 2018. There are no indications that the Local Plan is set for a review.

LOCAL PLANNING AUTHORITY		EMERGING LOCAL PLAN STAGE	
<b>Suffolk</b>			
<b>West Suffolk Council (Forest Heath District Council &amp; St Edmundsbury Borough Council)</b>	West Suffolk District Council's Regulation 18 Issues and Options consultation closed on 22 December 2020. It considered a number of options to accommodate the planned housing and employment requirements, including the potential to focus growth within a new settlement(s).  The adopted Local Development Scheme, updated in July 2021, which provides a timeline for Local Plan development, envisages a Preferred Options (Regulation 18) Consultation beginning in March 2022. Pre-Submission (Regulation 19) Consultation is forecast to occur in Spring 2023.  The West Suffolk Local Plan is scheduled for <b>adoption July/August 2024</b> .		
<b>Babergh Mid Suffolk (Babergh District Council &amp; Mid Suffolk District Council)</b>	The Babergh and Mid Suffolk Joint Local Plan was submitted for examination on the 31 March 2021 and is currently under review. <b>There are delays in the examination of the Plan and it is unlikely to be adopted until late 2022.</b>		
<b>Ipswich Borough Council</b>	The Emerging Ipswich Local Plan 2018-2036 has been subject to examination and the representations on the Main Modifications have been passed to the Planning Inspectors to consider.		
<b>East Suffolk Council (Suffolk Coastal &amp; Waveney District Council)</b>	East Suffolk is covered by three Local Plans: the Suffolk Coastal Local Plan; the Waveney Local Plan; and the Local Plan for the Broads (covering a small area in the north of the district).  The Suffolk Coastal Local Plan was adopted on the 23 September 2020 and is not expected to be subject to an early review.  The Waveney Local Plan was adopted on the 20 March 2019 and is not expected to be subject to an early review.  The Broads Local Plan (see below).		
<b>Norfolk</b>			
<b>Broads Authority</b>	The current Local Plan for the Broads was adopted on the 17 May 2019.  The Broads Authority is currently reviewing it's Local Plan and the <b>adoption of the emerging Local Plan is scheduled for October/November 2024.</b>		
<b>Breckland District Council</b>	The Breckland District Council Local Plan was adopted on the 28 Nov 2019, and they are intending to start work on a Review this year (2022), having paused work last year to consider the implications of the White Paper.  The Council intends to keep the adopted Plan up-to-date until November 2024. This approach means that parts of the current Local Plan, including policies on housing supply, will be considered out of date from November 2022.  There has been discussion of a "substantive review" of the Local Plan for 2027.		
<b>North Norfolk District Council</b>	The Regulation 18 publication of Part 1 of the Local Plan in May 2019 included a Call for Sites consultation for sites in selected Small Growth Villages (SGVs) to inform a separate Part 2 Regulation 18 consultation. This Part 2 consultation never occurred, and it is understood that NNDC will incorporate growth in SGVs within the Regulation 19 consultation through amending settlement boundaries and by seeking to cap household growth in SGVs to no more than 6% from the date of adoption of the Plan, to meet the NPPF's 10% small sites requirement. It is understood that SGVs will be allocated to deliver around 8% of NNDC's housing target to 2036.  The Local Plan is currently at Regulation 19 and 20 stages and is scheduled for <b>adoption in June 2023</b> .		
<b>Greater Norwich (Norwich City, South Norfolk and Broadland Council)</b>	The Greater Norwich Local Plan (GNLP) is a joint Local Plan between Broadland District Council, South Norfolk District Council and Norfolk County Council.  The Regulation 19 version of the Greater Norwich Local Plan was published for consultation between 01 February – 22 March 2021. The GNLP was scheduled for submission to the Secretary of State for examination in July 2021, before a public examination in November/December 2021, and <b>adoption in September 2022</b> .		
<b>Great Yarmouth Borough Council</b>	The Great Yarmouth Local Plan is split into two parts. The Core Strategy (Local Plan Part 1) was adopted in December 2015.  The Great Yarmouth Local Plan Part 2 was adopted December 2021. This Plan document completes the current Local Plan, which has a Plan period of 2013-2030. The National Planning Policy Framework states that Local Plans should be reviewed every five years and updated as necessary.		
<b>Borough Council of King's Lynn &amp; West Norfolk</b>	The District Council has recently undergone the process of taking review documents to Member Panels and Meetings. A Local Plan review was agreed by the Full Council on 8 July 2021 to send the documents to pre-submission consultation.  Pre-submission consultation occurred between 2 August and 27 September 2021.		
<b>Bedfordshire</b>			
<b>Bedford Borough Council</b>	Bedford BC is preparing a new Local Plan 2040. The Draft Plan: Strategy Options and Draft Policies consultation was held between 29 June and 3 September 2021.  According to the Local Development Scheme (published Feb 2021), pre-submission (Regulation 19) consultations are forecast to take place in Summer 2022. The Council aims to submit the Local Plan for examination in early 2023 and <b>adopt the Plan in Winter 2023</b> .		
<b>Central Bedfordshire Council</b>	The Central Bedfordshire Local Plan 2015 – 2035 was adopted in July 2021. No review of the Local Plan is anticipated.		

# Ten minutes with Adam Tuck, Cheffins' new Head of Planning

Cheffins acquired PlanSurv Ltd, an independent planning firm based in Ely, on 1st December 2021. PlanSurv was established by Adam Tuck in 2009, and provided high level, client-focussed planning advice across the residential and commercial sectors.

Here, we find out more about Adam Tuck and his team which is now part of Cheffins' wide-reaching planning department.

## Why did you decide to merge with Cheffins?

With similar shared values the opportunity to merge with Cheffins seemed like an excellent opportunity to continue to grow and develop a planning practice to help serve new and existing clients. The team now total ten including six qualified Chartered Town Planners/Surveyors, with one soon to be qualified, a graduate and support staff.

## What types of planning projects do you and the team undertake?

Our planning projects range from applications for single dwellings to five hundred plus unit residential developments, strategic land, commercial/employment development, planning appeals, lawful development certificates, agricultural applications and enforcement issues. We cover all matters relating to planning and development. As a Chartered Planning and Development Surveyor I also evaluate opportunities from an economic viability/commercial viewpoint.

## What do you forecast to be the biggest news for the planning sector in 2022?

This is always very difficult to predict. There is undoubtedly lots of pressure on most local authorities to deliver more housing and employment land but most are under resourced and this in turn

## Roaring into action...



**Cheffins has been appointed as the lead planning advisor for a major extension to the Roarr Dinosaur Adventure Park in Lenwade, Norfolk.**

The proposed extension will include the construction of up to four rides, an 8.0-metre volcano feature and other play features and is seeking an increase in the number of visitors from 300,000 to 500,000 per annum.

If planning approval is granted, construction works will start mid-2022 with planned opening Whitsun 2023.

**"The extension is hoping to provide an increase in the number of visitors from 300,000 to 500,000 a year."**

Jon Jennings, Director in Cheffins Planning department says:

"We have been working closely with the owners of the park and local residents on this unusual project which is set to increase footfall to this popular visitor attraction. A planning application was submitted on the 4th January 2022 and is awaiting validation. The 85-acre park has been owned by the Goymour family since 2006, having first been built in the 1980s. It has seen major growth and continued investment since 2011, having also won the Best Large Visitor Attraction in the EDP & EADT Norfolk and Suffolk Tourism Awards twice over. This new extension will see the natural growth of the park and will be set to ensure that it continues to bring visitors to the site and provide large scale local employment."

For further information, visit [www.roarrdinosauradventure.co.uk](http://www.roarrdinosauradventure.co.uk)

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**“We cover all matters relating to commercial and residential planning and development.”**

leads to delays in the planning system. I suspect the biggest news will come out later in the year from the ministers responsible for planning and housing as I am sure they will want to make their impression on a system that has struggled for years.

**Currently, what types of enquiries are keeping you busy?**

We are currently very busy with all sorts of enquiries, we are lucky as a lot of these enquiries come through other departments at Cheffins but we also have a long list of existing, historic clients and receive lots of recommendations. We are currently looking at large mixed-use strategic settlement extensions for private and institutional clients. We have also received a number of change of use enquiries and we are gearing up for further land promotion work in West Suffolk planned for March/April this year.

**For developers, what are the key points to remember when applying for permission for a site?**

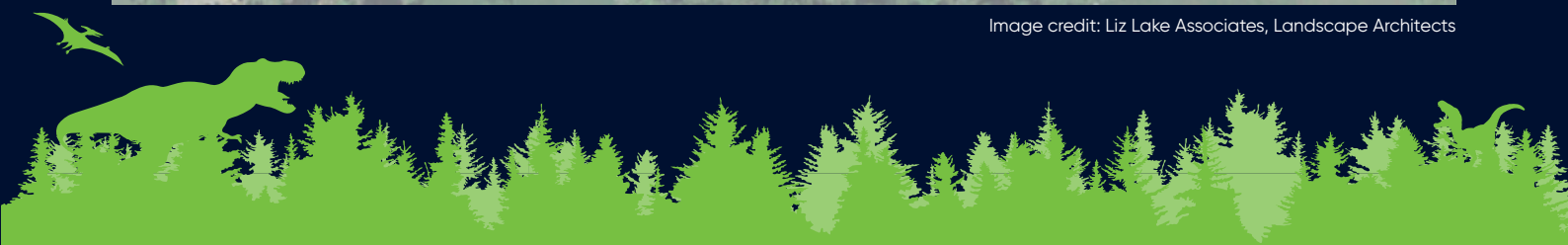
As planning is increasingly complex the key point is to employ a planning consultant from the start. It is important to assess a site from a policy and constraint perspective and engage a good team of technical consultants. The development of most sites will be informed by technical constraints and issues.

For all planning enquiries, please contact:

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Image credit: Liz Lake Associates, Landscape Architects



"The strength of recovery within the market has been unprecedented."



## New Homes Market Update

**The demand for new homes across the Cambridge region has continued unabated in spite of the end of the stamp duty holiday and homes have sold in record time.**

Cheffins is currently marketing a number of new home developments for sale around Cambridgeshire and a combination of factors has led to a surge in demand in the market.

The strength of the recovery within the market has been unprecedented. As there are large numbers of property buyers in rented accommodation with finance in place to move quickly, we have seen a number of sites sell in record time throughout Cambridgeshire and further afield. It has been well documented that the UK housing market has seen unexpected growth since the Covid-19 pandemic struck, and housebuilders have benefitted from the demand for new homes, particularly in village locations over the past 12 months.

A combination of historically low mortgage rates, the stamp duty holiday and the large-scale wage support schemes have all helped to ensure that the housing market has boomed, adding to housebuilders' profits. For example, a large national developer recently reported that demand for new homes helped to boost its annual profits by nearly two-thirds in the past financial year.

Looking ahead, we forecast that the market for quality new-build homes will continue to grow, especially as mortgage rates remain low and there are still large numbers of buyers in rented accommodation on the hunt for the best properties on offer.

Demand also appears to have spread across all price brackets and sectors of the market, with large detached properties priced at more than £1million selling as quickly as those in the core market. The focus for buyers currently is driven by quality and finish, with a marked increase in the number of buyers looking for village locations.

The impact of the pandemic in terms of buyers looking for countryside locations is still prevalent. However, more recently we have seen an increase in the number of viewings for city centre sites as life slowly returns to normal.

For more information on our current new homes developments, contact:

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Guest article from Keith Bouttell, ACA TEP, at Hardcastle Burton LLP, Chartered Accountants & Business Advisers

**“The tax issues surrounding development land are numerous and complex”**

# Entering an agreement with a developer or land promoter?

## What you need to know...

Farmers and landowners across the region continue to attract significant interest for sites with potential for residential development. But what issues should landowners consider before entering into an agreement with a developer or promoter?

### “Slice of the action” arrangements

‘Slice of the action’ arrangements can have larger tax implications than straightforward land sales, and these need to be considered by landowners before entering into agreements with developers or land promoters. The tax implications for land deals can be complex, and with this in mind, it is worthwhile knowing the basic facts and also seeking professional advice before being tied into any agreements.

For a straightforward sale, land is subject to capital gains tax, usually at the rate of 20 per cent. However, in some cases, the developer will not want to pay for the land in full at the time of sale or will look to spread development risks with the landowner. Often, this can result in part of the sale price being dependent on the ultimate development of the land, with some of the proceeds taxed as trading income instead.

In this scenario the landowner will face tax rates of up to 45% and lose the ability to rollover gains. This will usually not apply where the land is simply sold with the benefit of a planning consent and the price payable is not dependent on the outcome of any future development. Income tax may also be incurred where the land was acquired with the intention of developing or to sell on at a profit.

### Deferred consideration

It is important to remember that any deferred monies received following a land deal, perhaps in annual instalments, may be taxed before they are received. Anyone who is entering into a deal needs to ensure that enough money is gained early on to pay future taxes. This can be easily overlooked and can cause headaches later on when the tax bill arrives.

### VAT and the option to tax

Sales of land are ordinarily exempt for VAT unless the land

has previously been opted to tax. VAT on costs incurred in marketing, improving or selling the land for an exempt sale is not recoverable, (except in some cases where the VAT involved is relatively small). If significant sums will be incurred obtaining planning permission or on a promotion fee, the VAT at stake could be substantial. Opting to tax, so that the land sale is subject to VAT, should allow recovery of the VAT on these costs and should be considered at an early stage.

Historically this has been less of an issue for option agreements, but recent VAT case law means in some cases VAT may have to be accounted for on the option-holder’s discount when they purchase the land, leading to irrecoverable VAT for the landowner if they have not opted to tax.

However, it is worth remembering that upfront promotion fees will usually be VATable, irrespective of whether an option to tax has been entered into.

### Inheritance tax

The potential growth in the value of land ripe for development may also have inheritance tax (IHT) implications. The growth in value may not be fully protected from IHT if not used within the owner’s trading business or if the ownership is not structured correctly. Future sale proceeds will also be exposed to IHT unless reinvested into qualifying assets. In some instances, an early gift of an interest in the land to the next generation may be advisable.

### Summary

The tax issues surrounding development land are numerous and complex. The above are just some of the plethora of issues to consider and advice should always be taken at an early stage in the process to ensure the best deal for the landowner.

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## Cambridge East

Residential development opportunity extending to 55.93 ha (138 acres). Sold with outline planning consent for a maximum of 1,200 residential dwellings.



## Ely North

Phase 2 of the Ely North urban extension residential development opportunity extending to 18.71 ha (46.24 acres). Sold with outline planning consent for 258 dwellings.



## Cottenham

Residential development opportunity extending to 13.17 ha (32.54 acres). Sold with outline planning consent for up to 200 residential dwellings.



## Haverhill

Residential development opportunity extending to 5.6 ha (13.84 acres). Sold with outline planning consent for up to 155 dwellings.



## Bacton

Residential development opportunity extending to 4.70 ha (11.61 acres). Sold with outline planning consent for 85 dwellings.



## Cheveley

Residential development opportunity extending to 0.91 ha (2.25 acres). Sold with outline planning consent for 22 dwellings.

# MEET THE TEAM



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