

Administration services firm boss banned for VAT fraud

Laura Theophilus (42), from Cambridge, was the sole director of CIS UK PAY Limited. Incorporated in February 2012, the company provided combined office administrative services.

The company was VAT registered shortly after its incorporation and Laura Theophilus submitted VAT returns for five consecutive quarters from January 2017 to January 2018, paying just over £273,000.

In April 2017, however, CIS UK PAY received notification from the tax authorities that some of its recent purchases from a supplier had been connected to tax losses. Laura Theophilus was also warned that she should apply due diligence when choosing suppliers.

But Laura Theophilus failed to conduct due diligence checks and this resulted in CIS UK PAY submitting inaccurate VAT returns and payments. The director was then told she owed a further £373,000 in VAT payments and this caused the administration services provider to enter into voluntary liquidation.

On 11 January 2021, the Secretary of State accepted a disqualification undertaking from Laura Theophilus after she did not dispute that she caused CIS PAY UK to participate in transactions which were connected with the fraudulent evasion of VAT and that she knew or ought to have known this.

Laura Theophilus's ban was effective from 1 February and lasts for 10 years, during which time she is banned from directly or indirectly becoming involved, without the permission of the court, in the promotion, formation or management of a company.

Dave Elliott, Chief Investigator at the Insolvency Service, said:

As a company director, Laura Theophilus had a duty to ensure CIS PAY UK paid the correct amount of tax. Despite this, she involved her company with suppliers who she knew, or ought to have known, weren't following their obligations.

Laura Theophilus has been banned from the business environment for 10 years and a ban of this length sends a clear message that tax abuse of any kind will not be tolerated.

Laura Theophilus is of Cambridge and her date of birth is May 1978

Company CIS UK PAY Limited (Company Reg no. 07935316).

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](#).

[Further information about the work of the Insolvency Service, and how to complain about financial misconduct is available.](#)

You can also follow the Insolvency Service on:

[Joint statement: Rocket attacks in Erbil on 15 February 2021](#)

News story

The following statement was released by the US, France, Germany, Italy and the UK following the February 15 attack in the Iraqi Kurdistan Region.



The following statement was released by United States Secretary of State Antony J. Blinken, French Foreign Minister Jean-Yves Le Drian, German Foreign Minister Heiko Maas, Italian Foreign Minister Luigi Di Maio, and UK Foreign Secretary Dominic Raab following the February 15 attack in the Iraqi Kurdistan Region:

We the foreign ministers of France, Germany, Italy, the United Kingdom, and the United States of America condemn in the strongest terms the February 15 rocket attack in the Iraqi Kurdistan Region. We offer our condolences to the victims, their families, and the Iraqi people.

Together, our governments will support the Government of Iraq's investigation into the attack with a view to holding accountable those responsible. We are united in our view that attacks on U.S. and Coalition personnel and facilities will not be tolerated.

World's first coronavirus Human Challenge study receives ethics approval in the UK

- First Covid-19 human challenge study will begin within a month, after receiving ethics approval in the same week the UK hits target of offering first dose to 15 million people
- Researchers call on healthy young people to volunteer for the study, which will play a key role in developing effective Covid-19 vaccines and treatments
- Up to 90 volunteers aged 18 – 30 years will be exposed to Covid-19 in a safe and controlled environment to increase understanding of how the virus affects people

Backed by a £33.6 million UK government investment, the first-of-its-kind study for this virus will involve establishing the smallest amount of virus needed to cause infection, which will give doctors greater understanding of Covid-19 and help support the pandemic response by aiding vaccine and treatment development.

Due to begin in the next few weeks, it will involve up to 90 carefully selected, healthy adult volunteers being exposed to the virus in a safe and controlled environment.

The safety of volunteers is paramount, which means this virus characterisation study will initially use the version of the virus that has been circulating in the UK since March 2020 and has been shown to be of low risk in young healthy adults. Medics and scientists will closely monitor the effect of the virus on volunteers and will be on hand to look after them 24 hours a day.

The researchers are also working very closely with the Royal Free Hospital and the North Central London (NCL) Adult Critical Care Network to ensure the study will not impact on the NHS' ability to care for patients during the pandemic. The study will not begin without their go-ahead.

Once this initial study has taken place, vaccine candidates, which have proven to be safe in clinical trials, could be given to small numbers of volunteers who are then exposed to the Covid-19 virus, helping to identify the most effective vaccines and accelerate their development.

Researchers are encouraging people aged between 18 and 30 years old, who are at the lowest risk of complications resulting from coronavirus, to volunteer

for this vital study. Volunteers will be compensated for the time they spend in the study.

Business Secretary Kwasi Kwarteng said:

Researchers and scientists around the world have made incredible progress in understanding Covid-19 and developing critical vaccines to protect people.

While there has been very positive progress in vaccine development, we want to find the best and most effective vaccines for use over the longer term. These human challenge studies will take place here in the UK and will help accelerate scientists' knowledge of how coronavirus affects people and could eventually further the rapid development of vaccines.

Over many decades, human challenge studies have been performed safely and have played important roles in accelerating the development of treatments for diseases including malaria, typhoid, cholera, norovirus and flu. The trials have also helped researchers establish which possible vaccine is most likely to succeed in phase 3 clinical trials that would follow, usually involving thousands of volunteers.

This initial study will also help doctors understand how the immune system reacts to coronavirus and identify factors that influence how the virus is transmitted, including how a person who is infected with Covid-19 virus transmits infectious virus particles into the environment.

The Human Challenge study is being delivered by a partnership between the government's Vaccines Taskforce, Imperial College London, the Royal Free London NHS Foundation Trust and the industry-leading clinical company hVIVO, which has pioneered viral human challenge models.

The Royal Free Hospital's specialist and secure clinical research facilities in London are specifically designed to contain the virus. Highly trained medics and scientists will be on hand to carefully examine how the virus behaves in the body and to ensure the safety of volunteers.

The virus being used in the characterisation study has been produced by a team at Great Ormond Street Hospital for Children NHS Foundation Trust in London, in collaboration with hVIVO with support from virologists at Imperial College London.

Interim Chair of the Vaccines Taskforce Clive Dix said:

We have secured a number of safe and effective vaccines for the UK, but it is essential that we continue to develop new vaccines and treatments for Covid-19. We expect these studies to offer unique insights into how the virus works and help us understand which promising vaccines offer the best chance of preventing the

infection.

Chief Investigator Dr Chris Chiu, from Imperial College London, said:

We are asking for volunteers aged between 18 and 30 to join this research endeavour and help us to understand how the virus infects people and how it passes so successfully between us. Our eventual aim is to establish which vaccines and treatments work best in beating this disease, but we need volunteers to support us in this work.

Chief Scientific Officer at hVIVO, Dr Andrew Catchpole said:

Ethical review of the research plan is a crucial part of conducting clinical studies and approval from the Ethics Committee represents a very important milestone in the development of the Covid-19 challenge model. COVID-19 Human Challenge studies have the potential to play an important role in providing data and information that will help continue to develop vaccines to control the pandemic.

This study is a key enabling study to establish the Covid-19 challenge model and determine the lowest possible dose of virus required. Data from this study will immediately facilitate the challenge model to be used for vaccine efficacy testing as well as to answer a wide range of fundamental scientific questions that are not feasible with traditional field trials, such as exactly what type of immunological response is required to confer protection from re-infection.

People can express an interest in taking part in this research at <https://ukcovidchallenge.com/>

Royal Navy seizes £11 million worth of drugs in Arabian Sea

Royal Marines from HMS Montrose, part of a Combined Maritime Forces Task Force in the Middle East, boarded a suspect boat in the Northern Arabian Sea while on a counter-narcotics patrol.

In an operation lasting over 10 hours, 2.4 tonnes of heroin, crystal methamphetamine and hashish were seized. This came just two days after a

separate bust in which HMS Montrose seized 275kg of heroin from another suspect boat in the area. The combined haul of almost three tonnes of drugs has an estimated wholesale value of £11 million.

The operations have prevented large amounts of illicit drugs potentially entering the UK and being sold on British streets, and the seizures help deny criminals an income source often associated with the funding of terrorism. Our adversaries will use any and all means to achieve their objectives and undermine our interests. As a responsible nation with global interests, and to keep the UK safe in this changing world, defence is stepping forward to play our part in these international operations targeting the smuggling of illegal substances.

Minister for the Armed Forces James Heapey said:

The Royal Navy and Royal Marines have once again proven their professionalism and operational capability in seizing illicit substances in transit.

The Armed Forces are committed to tackling organised crime around the world. The Royal Navy works with our allies in the Coalition Task Force to protect our people and our interests.

As a result of these operations, Britain's streets are safer and a possible source of terrorist financing has been choked off.

HMS Montrose is part of the Combined Maritime Forces (CMF), a multi-national force of 33 nations currently led by the Royal Canadian Navy, working in the Gulf region to disrupt criminal and terrorist organisations and their illicit activity. Coalition Task Force 150, as part of the CMF, operates to disrupt the activity of criminal organisations, in particular narcotics and weapons smuggling.

HMS Montrose last made a drugs bust in October 2020 when sailors and marines seized 450 kilograms of methamphetamine, with a wholesale value of £18 million, which was the largest ever seizure of methamphetamines by the Royal Navy in the Gulf.

A spokesperson for Combined Maritime Forces said:

The Royal Navy, working with the Combined Maritime Forces, has carried out another successful operation to stop illicit substances reaching Europe. This builds on the Royal Navy's fantastic work in the Caribbean during the hurricane season, where £360 million worth of drugs were seized across an eight-month period.

HMS Montrose is the Royal Navy's Forward Deployed Frigate in the Gulf and has been in the region since leaving her base port of Devonport in early 2019. The UK actively supports several operations and multi-national task forces in

the Middle East in order to protect international and British interests.

More courts to speed up justice

- Further temporary court rooms set up across the country in hotels and conference centres
- First 'super courtroom' in Manchester to hear complex cases, such as gang trials
- 4000% increase in remote hearings – keeping justice moving in the pandemic

Manchester Hilton hotel, and event spaces in London and Birmingham are among the next 14 venues to be confirmed and will be transformed into so-called 'Nightingale courts' – helping to reduce delays and deliver speedier justice for victims while also providing a financial boost to the venues.

The sites will hear mostly non-custodial Crown Court cases, with the total number of Nightingale courtrooms set up across the country to enable more socially distanced trials increasing to 60 by the end of March 2021.

Ministers have also confirmed today that a 'super courtroom' will be created at Manchester Crown Court, Crown Square to deal with so-called 'multi-hander' cases, which typically require more space as they involve multiple defendants being tried together – such as gang murder trials.

The Lord Chancellor, Robert Buckland, said:

We have achieved an immense amount in our battle to keep justice moving during the pandemic – restarting jury trials before anyone else, turbo-charging the rollout of video technology, bringing magistrates' backlogs down, and opening more courtrooms for jury trials.

These new courts are the latest step in that effort, and I am determined to minimise delays and ensure justice is served for victims, defendants and the public.

That is why we are investing hundreds of millions to drive this recovery further, deliver swifter justice and support victims.

The move forms part of a £113m investment to alleviate pressures on courts and tribunals, including recruiting 1,600 extra staff, further technology, and on-site safety precautions such as plexiglass screens. This is on top of the £142m being spent to speed up technological improvements and modernise courtrooms. The impact of these measures is already being seen:

- England and Wales is believed to be the first comparable major jurisdiction in the world to resume jury trials, with hundreds now being listed each week
- Outstanding cases in the magistrates' courts have fallen by over 50,000 since the peak last summer
- The number of cases resolved in the Crown Courts reached pre-pandemic levels in December 2020, with more courtrooms for jury trials now open than before the pandemic
- More than 20,000 hearings using remote technology are taking place each week – compared to around 550 in March 2020 – a 4000% rise.

The decision to keep courts and tribunals open during the pandemic has had a tangible impact on people's lives. Over 9,000 court orders were issued to protect children from female genital mutilation, forced marriage, and domestic abuse between April and September 2020.

Meanwhile, a major £40m investment announced last month will go towards specialist help for vulnerable victims – funding helplines and the recruitment of more counsellors. This comes as an extra £337m was confirmed in the recent Spending Review to deliver swifter justice and support victims in 2021/22, while £76m will further increase capacity in family courts and tribunals.

Caroline Bull, CEO of CCT Venues, London, said:

We are delighted to be supporting the work of HM Courts and Tribunal Service (HMCTS) through the provision of space for two temporary Nightingale courtrooms at our CCT Venues-Barbican location. Although the majority of our traditional business is corporate meetings and events, this has been severely curtailed during the pandemic, so supporting this important project has created a win-win situation.

This contract is great for the morale of our team and frankly also for saving jobs. Contributing to such worthwhile projects helps us to feel connected and valuable at a time when many are not so fortunate.

Dominic James, Venues Director, etc venues who operate Maple House, said:

Our relationship with HM Courts and Tribunal Service (HMCTS) goes back to the middle of 2020; working in partnership with HMCTS at our Prospero House venue in London, which was the first Nightingale Court to mobilise in early August 2020.

It is testimony to our Maple House venue in Birmingham that it also been selected, to further assist the Ministry of Justice to reduce the backlog of trials, whilst our core business of providing inspiring space for events, meetings and conferences is suppressed.

Notes to editors:

1. The confirmed Nightingale Court locations are:
 - Aldersgate House (Barbican), London – 2 additional hearing spaces
 - Maple House, Birmingham – 3 additional hearing spaces
 - Manchester Hilton Deansgate – 2 additional hearing spaces
 - Croydon – 2 additional hearing spaces
 - Wolverhampton – 2 additional hearing spaces for Crown
 - Liverpool 1 additional hearing space
 - Chichester – 2 additional hearing spaces for Crown
2. Courts continue to prioritise cases of the utmost seriousness, where the safety of the public and individuals is a concern. This includes the judiciary prioritising hearings involving vulnerable victims and witnesses and urgent applications for matters such as domestic violence.
3. The 'super courtroom' to be created at Manchester Crown Court to deal with 'multi-hander' cases, will be a modification to the existing building at Crown Square.
4. We have invested £113m into a range of measures to boost recovery and ensure justice continues to be served:
 - [23 Nightingale Courts are now up and running](#) – the Nightingale programme has provided 44 courtrooms across the estate which enables more crime work to be dealt with.
 - We've installed plexiglass screens into more than 450 courtrooms and jury deliberation rooms.
 - Over 290 courtrooms have been assessed as being routinely available to hold jury trials – more than before the pandemic.
 - 20,000 hearings using remote technology are taking place each week – compared to around 550 in March 2020 – a 4000% rise.
 - We are in a much stronger position to manage the impact of the pandemic compared to last spring, and public health experts have confirmed our measures remain sufficient to deal with the current variants of the virus.
5. These efforts will be [bolstered by a £337m Spending Review settlement](#) to deliver speedier justice to convict offenders, support victims, and protect the wider public.
6. Every HM Courts & Tribunals building – including Nightingale Courts – meets the government's COVID-secure guidelines, and public health experts have confirmed the arrangements remain sufficient to deal with the current strains of the virus.
7. Meanwhile, a rapid testing pilot is being launched in Southwark Crown Court, to determine how the government can test people on their way to a hearing. A [rapid testing pilot launched at Manchester Civic Justice Centre in January 2021](#).

8. On 1 February 2021 the [Ministry of Justice announced an extra £40m to help victims during pandemic and beyond](#), building on the unprecedented £76m the government has pledged to help the most vulnerable in society during this challenging time.
9. The latest [HMCTS Management Information was published last week](#).