Neutral Citation Number: [2021] EWHC 3079 (Ch)

Claim No: HC-2015-0004969
Appeal No CH-2019-000248

**IN THE HIGH COURT OF JUSTICE**
**BUSINESS AND PROPERTY COURTS OF ENGLAND AND WALES**
**PROPERTY TRUSTS AND PROBATE LIST (Ch D)**
**ON APPEAL FROM DEPUTY MASTER LLOYD**
**IN THE ESTATE OF GLADYS DULCIE TOWNSEND DECEASED**

The Rolls Building
7 Rolls Buildings
Fetter Lane
London EC4A 1 NL
Date: 17 November 2021

**Before** :

**MR DAVID REES QC**
**(Sitting as a Deputy Judge of the High Court)**

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**Between :**

**JACQUELINE DA SILVA**

**Claimant**

**and**

**(1) SANDRA HESELTON**

**First Defendant / Appellant**

**(2) PAUL ARMOUR and SARAH ISAAC AUSTRIE**
**(As personal representatives of the Estate of Ronald Armour)**

**Second Defendant**

**(3) JACQUELINE BOLAND**

**Third Defendant**

**(4) PETER BRUNTON**

**Fourth Defendant / Respondent**

**(5) RITA BOLAND**

**Fifth Defendant**

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**Michael O'Sullivan** (instructed by **PLB Mediation Services**) for the **Appellant**
**Michael Paget** (instructed by **Lee Bolton Monier Williams**) for the **Respondent**
The **Claimant** and the **Second, Third and Fifth Defendants** did not appear and were not represented

Hearing date: 6th July 2021

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I direct that no official shorthand note shall be taken of this Judgment and that copies of this Judgment as handed down may be treated as authentic.

Covid-19 Protocol: This judgment was handed down remotely by circulation to the parties' representatives by email. The date and time for hand-down is deemed to be at 10.30am on 17 November 2021.

**David Rees QC Deputy High Court Judge**

**Mr David Rees QC:**

1. The general rule is that the role of a trustee or executor is a gratuitous one (*Lewin on Trusts* 20th ed 2020 para 20-001). However, there are a number of well-recognised exceptions to this principle, and a trustee is entitled to payment for their services if such remuneration is permitted by the terms of the trust instrument or will, or by statute.

2. This case raises the question of whether an executor who is engaged in a profession or business unrelated to the administration of trusts or estates can rely upon a common form of professional charging clause contained in a will to charge for time spent on the administration of the estate.

3. The issue arises in the context of an appeal from an order of Deputy Master Lloyd dated 4 September 2019 and which was made at a hearing on 28 August 2019. Permission for this appeal was given by Birss J (as he was then) following an oral application for permission which took place on 12 March 2020.

4. The matter before me is but one element in a much wider dispute relating to the administration of the estate of Gladys Townsend deceased ("the Deceased") who died on 1st July 2003 leaving property in both England and Wales and in Dominica.

5. The Deceased left a will dated 28th June 2001 ("the Will") which appointed Sandra Heselton and Ronald Armour (a solicitor in Dominica) as her executors and trustees. Probate of the Will was granted to them on 2 December 2004 out of the Winchester District Probate Registry.

6. In December 2015 a claim was issued by Jacqueline da Silva who is the residuary beneficiary under the Will. That claim sought (amongst other things) the removal of Mrs Heselton and Mr Armour as the Deceased's executors and the appointment of an English solicitor, Peter Brunton, in their place.

7. An order removing Mrs Heselton and Mr Armour as executors was made on 2 June 2016 by Deputy Master Bartlett. Mrs Heselton consented to the making of this order; Mr Armour by then lacked capacity and was unable formally to consent to his removal.

8. Mr Armour died on 7 August 2017.

9. Mr Brunton was joined to the proceedings as a party in his own right by an order of Master Shuman dated 15 May 2018.

10. The matter which is before me today relates to charges that Mrs Heselton has sought to make for acting as an executor of the Deceased's estate and which she contends she is entitled to under the charging clause in the Will. During the period in which she acted as an executor she sought to charge the estate for her time and work in that capacity at a monthly fee of £300. In total she has charged some £43,350. During the same period the estate received some £48,900 in

rent, thus Mrs Heselton's charges (if permissible) have the ability to absorb almost all of the estate's income during this period.

11. The relevant charging clause is found at clause 11 of the Will. This provides:

> "MY TRUSTEES shall have the following powers in addition to their powers under the general law or under any other provision of this Will or any Codicil hereto:…
>
> (g) for any of my Trustees who shall be engaged in any profession or business [to] charge and be paid (in priority to all other dispositions herein) all usual professional and other fees and to retain any brokerage or commission for work or business introduced transacted or done or time spent by him [or] his firm in connection with the administration of my estate or the trusts powers or provisions of this Will or any codicil hereto including work or business outside the ordinary course of his profession and work or business which he could or should have done personally had he not been in any profession or business"

It is common ground that this clause contains two obvious typographical errors. For clarity, I have corrected them in the in the passage set out above, with the correct words appearing in square brackets. The errors that have been corrected are as follows:

(1) In the second line of 11(g) the Will uses the word "or" rather than "to";

(2) In the fifth line of 11(g) the Will uses the word "of" rather than "or".

12. Clause 2 of the Will defines the expression "my Trustees" as including:

> "…such person or persons as shall become an executor or trustee by virtue of this clause and the trustee for the time being of this Will whether original additional or substituted."

It is thus common ground that the clause, if it is capable of applying to Mrs Heselton at all, would cover her acts as executor as well as any acts as trustee.

13. On 4 June 2019 Mr Brunton issued an application seeking:

> "A declaration that [Mrs Heselton] whilst she was the (non-professional) executor of the estate of Gladys Townsend ("the Estate") between 1 July 2003 and 17 June 2016 was not entitled to charge the estate."

14. This application came before Deputy Master Lloyd on 28 August 2019. Mr Brunton was represented on that occasion by Mr Michael Paget of counsel, who also represented him on the appeal before me. The key passage of the Deputy Master's decision is to be found at paragraph [8] of his judgment where he held:

> "I accept entirely that [the charging clause] is not restricted to a Trustee who is pursuing a profession such as a solicitor or accountant but extends to a person who is engaged in business. But it does seem to me that the business has to have some relevance to the matter of administering estates

> and, more to the point, that the administration time spent, for which it is sought to charge, should have been part and parcel of that business. It is trite law that a charging clause will be strictly construed."

15. The Deputy Master reviewed the evidence that Mrs Heselton had provided in support of her contention that she had been engaged in a profession or business. In summary these appeared to include the following:

    (1) A wholly unspecified "business" in which Mrs Heselton has been engaged since 1991 which enabled her to establish a law scholarship.

    (2) Debt recovery companies which have been in operation since about 1992. Mrs Heselton's interest in those companies is unspecified.

    (3) Since 1992 she also acted as practice manager for her husband's firm of solicitors. It was unclear whether she was employed, self-employed or simply helping out her husband.

    (4) In 2014 she established a "French Art Café and Gallery" in North London.

    (5) She claimed that she was "engaged in business and the management of commercial and residential property since before Mrs Townsend made her will".

16. The Deputy Master observed that Mrs Heselton had provided very little detail about the businesses in which she had been involved and concluded that he was not satisfied that her activities in administering the Deceased's estate were done in the course of those businesses. Accordingly, he made the declaration sought by Mr Brunton.

17. Mrs Heselton now appeals against that decision. She was represented before me by Mr Michael O' Sullivan of counsel (who did not appear below). I am grateful to both Mr O'Sullivan and Mr Paget for their clear and focussed submissions both written and oral.

18. For Mrs Heselton Mr O'Sullivan argues that the Deputy Master was wrong in his conclusion that the charging clause requires that the executor's business or profession needed to be relevant to estate administration. He accepts (contrary to the submissions that were made on behalf of his client before the Deputy Master) that the clause found in the Will is in a common, standard form, charging clause and points to a passage in *Lewin on Trusts* (20th ed para 20-016) that states:

> "A professional trustees charging clause in the usual form is not confined to solicitors. Under such a clause trustees engaged in any profession or business are entitled to remuneration for their services, even though the profession or business does not pertain to trust administration at all."

Mr O'Sullivan relies upon that passage as authority for the general proposition that an executor engaged in a profession or business unconnected with estate administration can charge for their time spent on that task.

19. Mr O'Sullivan further argued that the Deputy Master's construction was contrary to the plain meaning of the words used as interpreted according to ordinary principles of construction, referring me to the guidance provided by Lord Neuberger PSC in *Marley v Rawlings* [2014] UKSC 2 at [19] to [21]:

> "[19] When interpreting a contract, the court is concerned to find the intention of the party or parties, and it does this by identifying the meaning of the relevant words, (a) in the light of (i) the natural and ordinary meaning of those words, (ii) the overall purpose of the document, (iii) any other provisions of the document, (iv) the facts known or assumed by the parties at the time that the document was executed, and (v) common sense, but (b) ignoring subjective evidence of any party's intentions...
>
> [20] When it comes to interpreting wills, it seems to me that the approach should be the same. Whether the document in question is a commercial contract or a will, the aim is to identify the intention of the party or parties to the document by interpreting the words used in their documentary, factual and commercial context. As Lord Hoffmann said in *Kirin-Amgen Inc v Hoechst Marion Roussel Ltd* [2005] 1 All ER 667 , para 64, "No one has ever made an acontextual statement. There is always some context to any utterance, however meagre." To the same effect, Sir Thomas Bingham MR said in *Arbuthnott v Fagan* [1995] CLC 1396 , 1400 that "courts will never construe words in a vacuum".
>
> [21] Of course, a contract is agreed between a number of parties, whereas a will is made by a single party. However, that distinction is an unconvincing reason for adopting a different approach in principle to interpretation of wills: it is merely one of the contextual circumstances which has to be borne in mind when interpreting the document concerned. Thus, the court takes the same approach to interpretation of unilateral notices as it takes to interpretation of contracts: see *Mannai Investment Co Ltd v Eagle Star Life Assurance Co Ltd* [1997] AC 749 , per Lord Steyn at pp 770C–771D, and Lord Hoffmann at pp 779H–780F."

20. Mr O'Sullivan also relied upon the decision of the Court of Appeal in *Bogg v Raper* (1998) 1 ITELR 267 in which the court had considered the proper approach to the construction of a trustees' exemption clause. Although it was accepted that such clauses should be restrictively construed, Millett LJ at [30] held:

> "In the case of a will or settlement … [t]he document is the unilateral work of the testator or settlor through whom the beneficiaries claim. There is no inherent improbability that he should intend to absolve his executors or trustees from liability from the consequences of their negligence. They accept office on the terms of a document for which they are not responsible and are entitled to have the document fairly construed according to the natural meaning of the words used."

21. Appearing on behalf of Mr Brunton, Mr Paget resists the appeal. Whilst he accepts that Mrs Heselton is entitled to be reimbursed, in the usual way, for expenses properly incurred by her in acting as executor he argues that she is not

entitled to charge for her time spent performing that role. Mr Paget points to the general principle that the role of executor is "wholly burdensome", save where the executor falls within the ambit of a charging clause and that such clauses are interpreted narrowly and need to be read restrictively in determining both whether a professional is permitted to charge, and for what period such charges can be made.

22. Mr Paget's principal argument is that in the context of a clause such as the present one which entitles an executor to charge for work done "in connection with the administration of my estate", the executor must be able to demonstrate that they are able to bring some expertise which will assist with the administration of the estate. He thus argues the passage from *Lewin* set out at paragraph 18 above and relied upon by Mr O'Sullivan relates to cases where the executor in question has skill or expertise relevant to the administration of the estate in question; for example as in *Re Orwell's Trusts* [1982] 1 WLR 1337 where it was held that a literary executor who was a director and substantial shareholder of a private company carrying on business as literary agents was entitled to rely upon a charging clause to charge customary commission for his services.

23. Mr Paget argued that the construction sought by Mr O'Sullivan was contrary to the settled approach to such clauses and that if the appeal were allowed it would dramatically change accepted practice. In his skeleton argument Mr Paget drew my attention to a standard charging clause contained in the *Encyclopaedia of Forms and Precedents* (Vol 42(1) 5th ed 2016 reissue) at [377]:

> "Any trustee of this will being a solicitor or other person engaged in any profession or business may be employed or act in that profession or business and shall be entitled to charge and be paid all professional or other charges for any business or act done by him or his firm in connection with the trusts of this will including acts which a trustee could have done personally."

Mr Paget argued that this clause was materially the same as the clause contained in the Will, and that it did not permit an executor or trustee who was not engaged in a business connected with the administration of estates or trusts to charge. However, there is a footnote to this clause which draws attention to the potential width of the words "any profession or business". This states:

> "Note the width of these words: 'any profession or business'. This may have nothing to do with the administration of the estate: contrast the wording of the Trustees Act 2000 Pt V (ss28-33)(as amended): 'professional capacity'".

24. Given this reference to the Trustee Act 2000, I should note that Part V of the Trustee Act 2000 came into force on 1 February 2001 a few months before the Will was executed. Section 28 reverses the general rule that a trustee is not entitled to remuneration in relation to trust corporations and trustees who are acting in a "professional capacity". The relevant definition of those words is found at section 28(5)

> "(5) For the purposes of this Part, a trustee acts in a professional capacity if he acts in the course of a profession or business which consists of or includes the provision of services in connection with—
>
> (a) the management or administration of trusts generally or a particular kind of trust, or
> (b) any particular aspect of the management or administration of trusts generally or a particular kind of trust,and the services he provides to or on behalf of the trust fall within that description."

It is common ground that Mrs Heselton was not acting in a "professional capacity" within the meaning of this section and cannot rely upon this section as entitling her to charge for her work as Trustee.

## Discussion

25. It is clear following the decision of the Supreme Court in *Marley v Rawlings* that the factors identified by Lord Neuberger PSC at paragraph [19] of his judgment are as applicable to the construction of a will as they are to a bilateral document such as a contract. As such, I am required to identify the meaning of the charging clause in the light of:

(i) the natural and ordinary meaning of the words used;

(ii) the overall purpose of the document;

(iii) any other provisions of the document;

(iv) the facts known or assumed by the parties at the time that the document was executed; and

(v) common sense.

26. The authorities are clear that charging clauses, like other clauses capable of benefitting a trustee or executor, should be restrictively construed. As such anything which is not clearly within the clause should be treated as falling outside it (see *Bogg v Raper* supra at [28]). However, I accept Mr O'Sullivan's argument that, within that general principle, the approach to construction identified by Millett LJ in *Bogg v Raper* in relation to an exoneration clause is equally applicable to a charging clause. I consider the analogy between the two types of clause to be well made. Both give rise to the potential for conflict between the personal interests of the trustee or executor (either in being excused liability for breach of trust or being remunerated for their work) and the interests of the beneficiaries under the trust instrument or will. Both types of clause form part of the basis upon which the trustee, or the executor, accepts office.

27. In a case such as the present one, where the person seeking to rely upon the clause was not responsible for its terms, I can see no reason why they should not be entitled to have the will fairly construed according to the natural meaning of the words used, albeit subject to the qualification that where there is doubt as

to the natural meaning of the clause it should be construed against the executor or trustee.

28. I therefore turn to look at the specific words used in the Will. Stripping out some of the surplus wording, the key elements of the relevant clause read as follows:

> "[My Trustee shall have power] for any of my Trustees who shall be engaged in any profession or business [to] charge and be paid … all usual professional and other fees … for work or business … done or time spent by him … in connection with the administration of my estate … including work or business outside the ordinary course of his profession and work or business which he could or should have done personally had he not been in any profession or business"

29. The clause applies to a person engaged in "any profession or business". Those are, on their face wide words (as noted in the footnote from the *Encyclopaedia of Forms and Precedents* quoted above) and I accept that they are potentially capable of applying to a person who is engaged in any form of profession or business, even if the scope of that profession or business has no connection with the administration of estates. However, the ability of a person engaged in such a profession or business to charge under this clause is not unconstrained. They may only charge "all usual professional and other fees" and those "usual … fees" must be for "work or business … done or time spent by him … in connection with the administration of my estate".

30. It is the inclusion of those words "usual professional and other fees" which I consider to be key to the meaning of this clause. I consider that these words govern, not just the amount of the fee that can be charged, but the nature of the work for which a fee may be charged. The words "usual professional and other fees" require there to be a link between the scope of the profession or business in question and the work that the trustee has carried out in connection with the administration of the estate and in respect of which he is seeking to charge.

31. The natural meaning of the words used in the Will thus require one to look at the work or business done, and consider whether in the profession or business of the trustee in question a "usual professional or other fee" would be chargeable for such work. Thus:

(1) A trustee, such as a solicitor, whose profession or business involves the general management or administration of trusts and estates, would be entitled to charge for all the work that they carry out in relation to the trust or estate;

(2) A trustee whose profession or business does not involve the management or administration of a trust or an estate may charge for work carried out in relation to a trust or estate, but only if a charge for the particular work or business done would arise in the usual scope of their profession or business.

32. Thus, provided that the work done falls within the scope or type of work carried out by the trustee in their profession or business, they may charge for it even if,

when carrying out the work in question, they are acting personally or otherwise not within the "ordinary course" of their business. However, there is always a prior hurdle to be overcome; the trustee must first demonstrate that the work in question is such that it would attract a "usual professional or other fee" from someone who is engaged in their profession or business.

33. Such a conclusion is, in my view, consistent with the need to construe such clauses restrictively, so as to resolve any doubt about the meaning of the words in favour of the beneficiaries.

34. Moreover, I consider that this conclusion is also consistent with earlier authority such as *Re Orwell's Trusts* supra. Whilst I recognise that I must construe the language of the Will itself, and that earlier decisions as to the meaning of different wording used by different testators may be of limited assistance, I consider it noteworthy that Mr O'Sullivan was unable to provide a single example of a case where a similar charging clause had been given the very wide construction for which he contends. The high point of his case is, perhaps, the passage from *Lewin on Trusts* (at para 20-016) which I have already quoted and which states:

> "A professional trustees charging clause in the usual form is not confined to solicitors. Under such a clause trustees engaged in any profession or business are entitled to remuneration for their services, even though the profession or business does not pertain to trust administration at all."

Mr O'Sullivan places a wide meaning on these sentences and relies upon them as establishing that a standard charging clause enables a trustee or executor who is engaged in a profession or business unconnected with trust administration to charge for <u>all</u> work carried out in relation to the estate. However, I note that *Lewin* cites a single authority in support of the above passage, *Re Wertheimer* (1912) 106 LT 590, and on closer inspection this case does not support the broad construction that Mr O'Sullivan seeks.

35. *Wertheimer* was a case where a trustee who was a keeper of antiquities at the British Museum was held to be entitled, under a trustee charging clause, to a commission in connection with sales by private treaty of the testator's works of art. The report of the case is extremely brief, but the clause in question permitted a person engaged in a profession or business to be paid:

> "all usual professional or other charges for any business done by him or his firm … whether in the ordinary course of business or not, and although not of a nature of a nature requiring the employment of a solicitor or other professional person."

Neville J held that the executor in question was:

> "an expert in a particular line, and has rendered services, and useful services, to the estate in the course of that profession or business, and he should be allowed the commission that he claims".

36. Whilst I accept that this is certainly authority for the principle that an appropriate charging clause will permit a professional trustee or executor remuneration for services provided to the trust or estate that are within the scope of their profession or business, I do not see that it provides any support for the wider proposition contended for by Mr O'Sullivan, that such a clause also permits a trustee or executor to charge for work done that falls outside the scope of their profession or business.

37. This distinction was emphasised in the decision of Buckley J in *Clarkson v Robinson* [1900] Ch 722. This case is referred to in the footnotes in *Lewin on Trusts* at paras. 20-013 and 20-014. I raised it during oral argument, and I invited counsel to file short written submissions in relation thereto. In that case the testator had appointed a number of professional men as his executors and trustees and had included within his will a clause in the following terms:

> "any trustee or executor hereunder being a solicitor or other person engaged in any profession or business shall be entitled to charge and be paid all usual or professional or other charges for any business done by him or his firm in relation to the management and administration of my estate, and carrying out the trusts, powers and provisions of this my will, whether in the ordinary course of his profession or business or not, and although not of a nature strictly requiring the employment of a solicitor or other professional person".

38. Buckley J held that for a trustee or executor to rely upon this clause they needed to show that the work for which they were seeking to charge had been carried out in the course of their profession or business, although it did not matter whether or not the work had been carried out in the ordinary course of that business. He stated at 725:

> "It appears to me that under this clause you must see whether the work done is done in the profession or in the business of the trustee or executor who is seeking to charge for it; and if it be work done in the course of that business, then, notwithstanding that he is a trustee or executor, he is entitled to the charge usual in his profession, if it be a profession, or usual in his business, if it be a business. You are not to see whether the work has been done in the ordinary course of his profession or business; you are to see whether in fact it has been done in the course of his profession or business."

39. The difficulty in *Clarkson v Robinson* was that some of the work for which the trustees sought to charge lay wholly outside the scope of their respective professions and / or businesses. The judge continued at 726:

> "I have looked anxiously to see whether I could find in this clause any words which went to shew that a trustee was to be paid for his time and trouble outside his profession or business as distinguished from being paid for work done in the ordinary course or outside the ordinary course of his profession or business, and I have not found any, and counsel have not been able to assist me in finding any."

40. Buckley J did suggest at 725-726, *obiter dicta*, that he might have reached a different conclusion if additional wording similar to that considered in the earlier case of *Re Fish* [1893] 2 Ch 413 had been included in the will. The additional words in *Re Fish* were:

> "…including all business of whatever kind not strictly professional, but which might have been performed, or would necessarily have been performed in person by a trustee not being a solicitor…"

Whilst I recognise that the clause in the Will with which I am concerned contains words similar to these ("including work or business outside the ordinary course of his profession and work or business which he could or should have done personally had he not been in any profession or business"), I do not consider that these are sufficient to support the wider construction, so as to entitle a trustee to charge for work that falls outside the scope of their profession or business altogether. Whilst these additional words will enable a trustee to charge for work which another trustee, who was not engaged in the profession or business in question, would have carried out personally, I do not consider that they remove the requirement that the work in question should be of a nature or type for which a person engaged in the trustee's profession or business would raise a "usual professional or other fee". I agree with Mr Paget that this latter requirement is a hurdle or pre-condition which a trustee must overcome to obtain the benefit of the clause.

41. In the conclusion to his judgment in *Clarkson v Robinson* at 726-727 Buckley J identified the fundamental problem with the broad construction that had been urged upon him.

> "The contention that has been put forward is this: that the trustees under this clause are entitled to be paid for work done and time and trouble given in and for the management of this estate, and carrying out the trusts, powers, and provisions of the will, whether done in the course of their profession or business or not. I regret to say I cannot find that in the clause. The clause is addressed to the case of trustees or executors who are solicitors or other persons engaged in any profession or business, and it seems to me that the construction at which I am invited to arrive would reduce it to this—that if a person who was not engaged in any profession or business was appointed a trustee and gave time and trouble to the estate he would not be paid; but if a person was engaged in a profession or business, then he would be paid for everything he did whether in his profession or business or not. I confess I do not think that that is a sensible construction to be given to the words."

42. This final observation of Buckley J is equally applicable to the present case. Why should the clause operate in so arbitrary a fashion such that a trustee who is engaged in a business wholly unconnected with the administration of a trust is entitled to charging for their time spent in acting as a trustee, whilst a person not engaged in such a business cannot? Whilst it might be said that a person who is engaged in a profession or business is potentially giving up time that might otherwise have been devoted to their business, I do not find such an argument particularly compelling. There is no minimum specified time that a person needs to devote to their business to fall within the clause. Indeed, if the

clause is given the meaning for which Mr O'Sullivan contends, any person who is appointed as trustee with the benefit of such a clause could set up a business to which they devoted negligible time, and then seek to charge the trust estate at their "usual" rate for their time spent acting in its administration.

43. Whilst I acknowledge that in such a situation, the level of remuneration sought would remain subject to control by the court, it seems to me that there is an inherent improbability that the Deceased intended any executor or trustee of her estate who was engaged in any profession or business to charge for any act that they carried out in relation to her estate, irrespective of the nature of that business or, the time that they devoted to it. Such a construction would in my view be contrary to common sense, and I consider that I should not find in favour of such an outcome unless compelled to do so by the clearest words.

44. Having regard to the natural meaning of the words used in the Will; to the need, where doubt exists, to construe the clause restrictively; and indeed to common sense, I conclude that a trustee or executor can rely upon the charging clause in the Will to charge for work done or time spent in the administration of the estate only if that work falls within the scope of their profession or business in question; that is to say if it is work of a type which would attract or incur their usual professional fees.

45. The Deputy Master concluded that on the evidence he was not satisfied that Mrs Heselton's activities in administering the Deceased's estate were done in the course of the businesses that she had identified. Given the extremely limited information that Mrs Heselton chose to provide to the court (a) about her businesses, and (b) the work that she carried out on behalf of the estate, his conclusion seems to me to be amply justified and there is no basis for me to interfere with it.

46. I will therefore dismiss this appeal.