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# TAX, TRUSTS & ESTATES CONFERENCE

STEP  
Society of Trust and  
Estate Practitioners



Essential guidance on the latest developments

## Speakers

**Chris Whitehouse TEP**, 5 Stone Buildings  
**Professor Lesley King TEP**, The College of Law  
**Lucy Obrey TEP**, Higgs & Sons  
**Caroline Bielanska TEP**, Solicitors for the Elderly  
**Claire White**, PLC Private Client  
**HMRC Speaker**

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## Key Issues to be addressed include:

- Tax review and impact of the budget changes
- Wills, trusts and gifts: solving the problems
- Probate update
- Changes in the IHT penalty regime
- Elderly Issues
- The impact of the Perpetuities and Accumulations Act 2009

### Exhibitors



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Exeter 14 April 2010 • London 23 April 2010 • Liverpool 07 May 2010 • Leeds 14 May 2010

# Conference Programme

## Why attend this Conference?

2010 promises to be a significant year for STEP practitioners and the Spring Conference will provide an update on all areas of private client work. The (first) 2010 Budget will be reviewed; the implications for trusts and will drafting of the Perpetuities and Accumulations Act (expected to be brought into force in mid 2010) will be

considered, and there will be an update on developments in probate and administration and in the area of mental incapacity and Court of Protection practice. New IHT penalty rules come into force in 2010 which will be explained by a speaker from HMRC. All in all this is a “must attend” conference!

9.00 am

**Registration and Coffee**

9.25 am

**Chairman's Welcome**

9.30 am

**Tax review**

Chris Whitehouse TEP, 5 Stone Buildings

- Impact of the Budget changes
- Family will drafting and transferred nil rate bands
- Lifetime planning options
- The continued use of trusts

11.00 am

**Coffee**

11.20 am

**Wills, trusts and gifts: solving the problems**

Professor Lesley King TEP, The College of Law

- Setting aside dispositions: the growth of “mistake claims”
- The scope for rectification
- The elderly donor
- Who owns what: when a deceased's estate may be smaller than you think!

12.20 am

**Current Probate Topics**

- Corporate Structures: what to do and what not to do with the deceased's interest.
- Bank accounts: current issues to include who pays the tax.
- Variation of Trust Act applications: balancing the competing interests of minor beneficiaries and the surviving spouse.

1.00 pm

**Lunch**

2.00 pm

**Changes in the IHT penalty regime**

HMRC representative

- A unified penalty regime from 6 April 2008: how it differs from the previous regime
- The new rules in FA 2009
- Illustrations of when penalties will be imposed and how they are calculated

2.45 pm

**Elderly Issues Part 1**

Caroline Bielanska TEP, Solicitors for the Elderly

- The 2009 Prescribed form – what problems remain
- Re Kittle – who is ‘a family member’
- Re M – Statutory wills
- Re F – Threshold to trigger court's jurisdiction
- Re H- approach by the court in setting Insurance Bond level
- Deprivation of Liberty cases
- New guidance for the certificate provider

3.30 pm

**Tea**

3.50 pm

**Elderly Issues Part 2**

Caroline Bielanska TEP, Solicitors for the Elderly

- The revised national framework on Continuing NHS Health Care and accompanying Directions
- 12 week property disregard change
- Direct payment changes
- Case law update

4.20 pm

**The impact of the Perpetuities and Accumulations Act 2009**

Claire White, Practical Law Company

- The new rules
- Impact on existing settlements and will trusts
- Drafting for new settlements and will trusts

5.00 pm

**Close**

## Key Speakers

### Caroline Bielanska TEP

Caroline is current Chair of Solicitors for the Elderly, and is one of its founding members. She is technical Editor of 'Coldrick on Personal Injury Trusts' (ARK Publishing); co-editor and contributor to 'The Elderly Client Handbook' (The Law Society); author of 'The Health and Social Care Handbook' (The Law Society); contributor to 'Tottel's Older Client Law Service' and Heywood and Massey's Court of Protection Practice. Caroline contributes regularly to various legal journals including 'The Elderly Client Adviser', for which she is a member of the Editorial Board. She sits on the Office of the Public Guardian's Consultative Forum.

### Lesley King TEP

Professor Lesley King is Private Client Practice Head at the College of Law, Store Street, and a member of The Law Society's Wills and Equity Committee. She is co-author of Wills, Taxation and Administration: A Practical Guide by Barlow, King and King and editor of the Probate Practitioners Handbook. She has written and lectured extensively on Wills and related matters.

### Lucy Obrey TEP

Lucy Obrey is a solicitor and Partner at Higgs & Sons, Solicitors in the West Midlands. Lucy is a member of STEP and sits on the Birmingham STEP branch committee. Lucy is recognised in Chamber and Partners as a leader in her field. Lucy regularly lectures to other solicitors on the subjects of Wills and Estate Administration.

### Claire White

Claire qualified as a solicitor in 1997 and worked in the private client practice at BP Collins until 2000, when she joined the private client department at Bircham Dyson Bell as an assistant, then associate solicitor. As a fee earner, Claire has worked as private client advisor as part of a multi-disciplinary team of lawyers for clients with considerable property, commercial and trust interests and she has extensive experience in estate planning, post-death planning and trusts from creation and administration to termination. In 2008, Claire joined Herbert Smith LLP as the professional support lawyer for their Private Wealth and Charities group. Claire joined Practical Law Company in September 2009 as head of the PLC Private Client service.

### Chris Whitehouse TEP

Chris Whitehouse is a practising barrister at 5 Stone Buildings. He is co-editor of Dymonds Capital Taxes, co-author of Pre-Owned Assets and Capital Tax Planning Strategies 2nd edition, published December 2005; Inheritance Tax Planning: What to do Before 6 April 2008, published January 2008; and Trust Taxation: 2nd edition, published December 2008; all published by Sweet and Maxwell. He is a principal contributor to the Encyclopaedia of Forms and Precedents volumes on Trusts, Wills and Gifts.

## Venues

### Exeter

Sandy Park Conference Centre, Sandy Park, Exeter, EX2 7NN

### London

1 Wimpole Street, London, W1G 0AE

### Liverpool

Holiday Inn, Liverpool City Centre, Lime Street, Liverpool, L1 1NQ

### Leeds

Hilton Leeds City Centre, Neville Street, Leeds, LS1 4BX

## About the Organisers

The Society of Trust and Estate Practitioners (STEP) is a unique professional body providing over 15,000 members with a local, national and international learning and business network, focussing on the responsible stewardship of assets today and across the generations.

For further information, visit [www.step.org](http://www.step.org) or email [step@step.org](mailto:step@step.org)

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# Register

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Cancellations must be received in writing at least seven days before the date of the conference and will be subject to an administration charge of £50. It is regretted that cancellations made after this time will not be accepted and the delegate will be liable for the full conference fee. Substitutions may be made at any time provided the organisers are notified prior to the conference. Please note that if a non-STEP member attends in lieu of a STEP member the difference in fees will be charged.

## Registration Fee

The conference registration fee includes participation in the conference, lunches and documentation material, which will be distributed at the beginning of the event. All bookings are considered binding on receipt of the registration form.

## Conference Documentation

If you are unable to attend the conference and would like to purchase a copy of the conference documentation email [orders@step.org](mailto:orders@step.org)

## Accreditation

The event is accredited under the CPD/CPE schemes as follows, subject to the appropriate claim being made by the delegate: Society of Trust and Estate Practitioners – 6 hours structured training. The SRA – 6 hours structured training. The Institute of Legal Executives – 6 hours structured training.

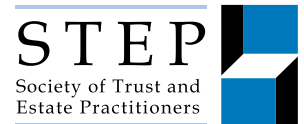
## Disclaimer

It may be necessary for reasons beyond the control of the conference organisers to alter the content and timing of the programme or the identity of the speakers.

## Society of Trust & Estate Practitioners

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