

Date: 8 September 2026
Time: 9am to 1pm
Where: One Warwick Park Hotel, Tunbridge Wells, TN2 5TA

Dear Member

We are delighted to invite you to our seminar on Tuesday 8 September 2026 from 9.00am at One Warwick Park Hotel, Tunbridge Wells, TN2 5TA.

Please see full agenda below.

9.00am	Arrival and coffee
9.20am	Welcome, introduction from STEP Kent and sponsor for the event
9.30am	Presentation: James Davies of New Square Chambers – Not Enough to Go Round: Abatement and Administration of Estates
10.15am	Presentation: Allan Hume of Estate Search – Brits and Their Lost Billions – unclaimed inheritance, risk and best practice
10.45am	Break and refreshments
11.00am	Presentation: Millie Rai and Hermione Williams of New Square Chambers - Lost, Changed or Given Twice: the curious rules of testamentary gifts
11.45am	Inheritance tax update – Charles Bradley of Pump Court Tax Chambers - ‘Home Loan’ schemes: where are we now?
12.30pm	Networking lunch

This event is subject to a nominal charge, which includes a hot lunch and refreshments, of £10 for STEP members and £20 for non-STEP members. To reserve tickets please contact sarah.lister@ts-p.co.uk. Numbers will be limited.

See second page for further details on topics and sessions to be covered

James Davies – New Square Chambers

Not Enough To Go Round: Abatement and the Administration of Estates

James will be looking at the issues which arise when the estate is not large enough to meet the interests of all the beneficiaries. He will be considering how the deficiency is to be borne and the practical consequences that can arise from inheritance tax considerations and overdistributions.

Allan Hume – Estate Search

Brits and Their Lost Billions – Unclaimed Inheritance, Risk and Best Practice

This session explores the growing challenge of unclaimed and dormant assets in the UK, the implications of the Dormant Assets Act, and the responsibilities of executors and legal professionals when administering estates. Using real-world examples and case studies, we examine how assets become lost, the risks of incomplete asset identification, and the practical steps firms can take to evidence reasonable enquiries, protect executors, and adopt best practice when locating assets and liabilities.

Hermione Williams & Millie Rai – New Square Chambers

Lost, Changed or Given Twice: the curious rules of testamentary gifts

Testamentary gifts do not always take effect as their wording might suggest. From gifts that lapse or adeem, to the presumption against double portions, this session explores some of the more curious rules that can determine what a beneficiary ultimately receives.

Charles Bradley – Pump Court Tax Chambers

Inheritance tax update – ‘Home Loan’ schemes – where are we now?

Discussion of the Court of Appeal's recent judgment in *Elborne*, which is the latest development in the long-running dispute between taxpayers and HMRC over 'home loan' or 'double trust' schemes, and is a generally important decision for various topics in inheritance tax. Practical points for living settlors with home loan schemes still in existence and estates with open enquiries or appeals.