

Booking Information

To book, fill in the attached booking form and return using the Freepost address which can be found below. Alternatively visit www.aaronandpartners.com/seminars to book online. Confirmation will be sent to you afterwards. Alternatively, contact Scott Hadden on 01244 405569 or scott.hadden@aaronandpartners.com



Succession planning in the Park Home and Holiday Park Industry



Booking Form

I would like to book _____ places at Lancaster House Hotel, Lancaster, on Wednesday June 9th

Name _____ Job Title _____

Name _____ Job Title _____

Name _____ Job Title _____

Organisation _____

Address _____

Postcode _____

Main Business Activity _____

Tel _____ Fax _____

Email _____

Please complete and return to: Scott Hadden, Aaron & Partners LLP Solicitors, FREEPOST (Licence No: CS2054), Grosvenor Court, Foregate St, Chester CH1 1YZ.

A FREE Evening Seminar

Synopsis

This evening seminar will look at the tax and practical aspects of Succession Planning, focusing on the issues of specific concern to Park Home and Holiday Park Industry owners. This will include an analysis of the current HM Revenue & Customs stance on the topical issue of Business Property Relief and consideration of the availability of a new "pre-clearance procedure" and its role in a tax planning strategy. For those considering lifetime succession planning within the family, there will be an explanation of the role that trusts often play in this process and how inheritance tax and capital gains tax can be avoided or deferred. Finally, we will look at the importance of professional valuations in succession planning and consider how they can play a central role in any succession plan.

Who Should Attend

Owners, directors and senior managers involved in Park Home and Holiday Park Industries.

Dates & Venues

4.30pm – 6.30pm
Wednesday 9th June 2010
Lancaster House Hotel, Lancaster,
England, LA1 4GJ

This seminar is
FREE to attend

About the speakers

David Gale-Haslam FRICS IRRV, Charles F Jones & Son LLP

David Gale-Hasleham is a Designated Member within the partnership of Charles F Jones & Son LLP, Chartered Surveyors based in Chester. Charles F Jones & Son LLP are consultants to the Leisure Industry, specialising in holiday and residential parks, Holiday Centres and Timeshare.

Since 1982, David has been a member of the National Park Homes Council, a Sector Committee of the National Caravan Council, a Director of the National Caravan Council (the representative body for the UK Caravan Industry) and a Past Chairman of the Council.

David has been in the leisure industry since 1972 and has considerable valuation, rating and planning experience. In January 2008 David valued Pontin's Ltd for the successful buy out.

Stephen Hunter, Head of Tax Lancashire, Cumbria & Merseyside, KPMG LLP

Stephen leads KPMG's tax practice in Preston and Liverpool. He has 29 years service with KPMG. He is a Chartered Accountant and a Chartered Tax Advisor and has been a tax partner in KPMG for 19 years.

Stephen is Head of the Travel and Leisure Sector for KPMG in the North and has a wealth of experience in advising companies in the travel, leisure and tourism sector.

Stephen has attended the last six BH&HPA national conferences being a regular speaker on tax matters and has recently been a speaker at the NCC Forum. He acts for a large number of caravan park operators and caravan retailers. He will be speaking about inheritance tax and tax planning issues in relation to the Park Industry.

David Cooney, Wills Trusts and Taxes Partner at Aaron & Partners LLP

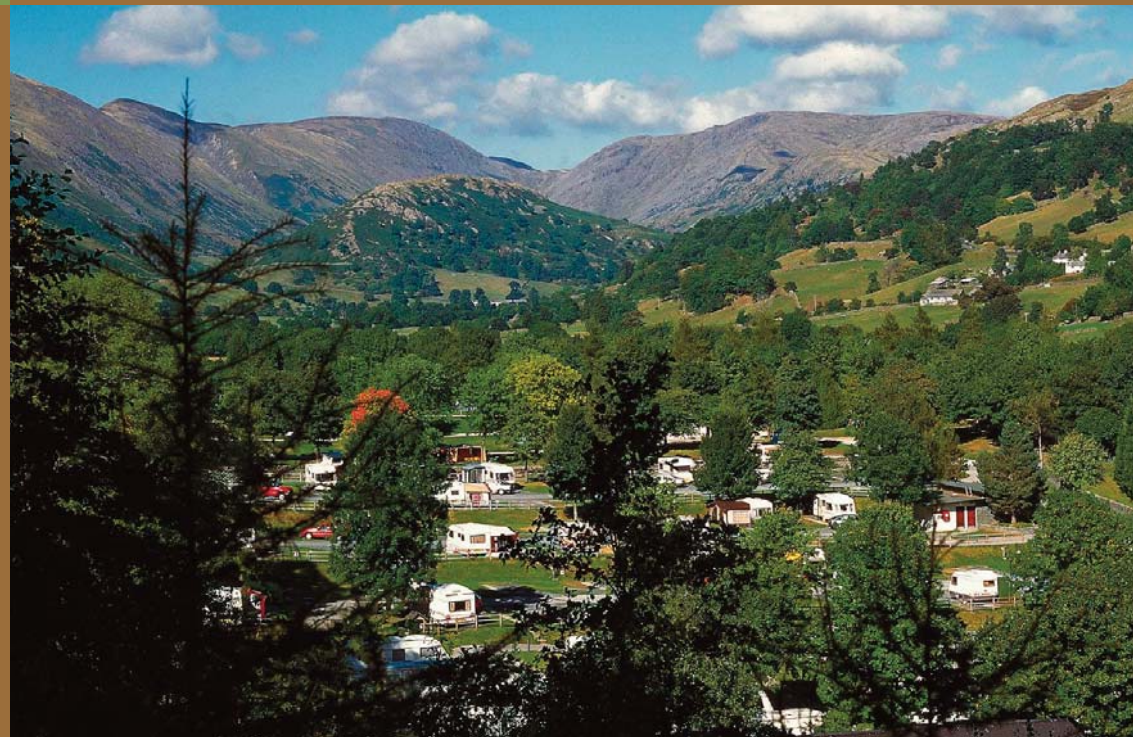
David is a solicitor, a member of the Society of Trust and Estate Practitioners, a holder of the STEP President's Prize and also a Chartered Tax Advisor. David specialises in succession planning with family businesses.

David will look at succession planning through Wills and will consider some of the key inheritance tax and capital gains tax points that need to be considered, alerting you to some of the common pit-falls and advising on how to avoid them. David will also address the issue of "recycling" business property relief for inheritance tax purposes.

David will analyse why trusts are often used in lifetime succession planning and the role that they can play in deferring capital gains tax and providing flexibility. David will explain why trusts might play a central role in your succession plan.

Peter Rooney, Relationship Director, Barclays Corporate.

Peter Rooney is a Senior Relationship Director having worked with Barclays across the North West for over 31 years. For the past 12 years he has looked after a portfolio of customers covering the Lancashire and Cumbria areas including many in the parks industry and is a member of Barclays Holiday and Home Park Team.



Programme

4.30pm Registration,

With Tea, Coffee and Biscuits

5.00pm What do Banks Look for When They Lend Money,

Peter Rooney, Barclays Corporate

5.15pm Inheritance Tax and the Parks Industry,

Stephen Hunter, KPMG LLP

5.35pm Planning with Wills, Trusts & Lifetime gifts,

David Cooney Aaron & Partners LLP

5.55pm Valuations & exits,

David Gale-Hasleham of Charles F Jones & Sons LLP

6.15pm Seminar round-up & questions,

Peter Rooney, Barclays Corporate

6.30pm Drinks and nibbles

