KINGSLEY NAPLEY

# PRIVATE CLIENT SERVICES

*efficient tax, trusts and estate planning*

*“The ‘first-rate’ team Kingsley Napley LLP provides a ‘personal service’ across all key areas of private client work for domestic and international clients.”*

Legal 500 2025

# WELCOME

Our Private Client team provides a comprehensive and highly personal service for individuals and their families.

Our expert lawyers efficiently and discreetly assist our clients with important aspects of their personal and commercial lives, often over many years. We take the time to get to know your specific circumstances and aspirations, and will provide reliable and timely advice whenever you need us.

We act for a wide range of clients, including entrepreneurs and business owners, landed estates, family businesses and investors, many with international assets and family spread around the world. No matter what their status is and how complex their affairs are, all our clients ask us for one thing: the best possible advice and support at all times.

That is what we deliver.

In this brochure you will learn more about the range of legal services we offer, at every stage of your life. Please do be in touch if you think we may be able to help.

**James Ward**
Head of Private Client
Kingsley Napley LLP

### TRUSTS

Trusts can be excellent vehicles to achieve a controlled and flexible transition of wealth. They can be used as part of a long-term tax-planning strategy, but they can also have a multitude of commercial, family and succession benefits. An increasingly niche area of law, we have many years' experience providing expert, technical / tax advice and guidance, as well as practical knowhow to settlors, trustees and beneficiaries concerning their trusts and all that goes with them.

### WILLS

A Will is a legal document of supreme importance and fundamental for those valuing control and certainty in the succession of assets, as well as anyone engaging in estate planning. We will guide you through the Will-making process, getting to grips with your specific aims, as well as providing clear and robust advice on the options open to you to achieve your objectives effectively.

### INHERITANCE TAX AND LIFETIME GIFTING

The Inheritance Tax rules are complex and we help our clients to understand and navigate the complexities to achieve a strategy that works for them, their family and their assets. We provide expert advice on the availability and effective utilisation of reliefs and exemptions, and clientspecific advice that provides solutions adapted to each client's unique circumstances. Through this we contribute to the firm's wider Tax Law team, which provides a comprehensive tax advisory service to our clients.

### SUCCESSION PLANNING

Succession planning is more than just the transfer of wealth on a transactional basis; it requires a holistic approach to formulate a bespoke plan that works for individual clients. Although mitigation of Inheritance Tax is a consistent motivation, the formation of a succession plan can touch upon nearly all of the private client services we offer, so that our clients can have the comfort that their wishes will take effect whatever the eventuality. There is no one-size fits all succession plan document, but we advise regularly on formal family constitutions / charters, and potentially informal letters of wishes.

## INTERNATIONAL SERVICES

Our clients, their families and their personal, business and philanthropic assets are located and mobile throughout the world. We provide extensive technical expertise on the structuring of their assets in a tax efficient manner, seamlessly coordinating advice between different jurisdictions and legal disciplines. In doing so, we work closely with other teams in the firm and our clients' other advisers and intermediaries located throughout the world.

## INTERNATIONAL TAX ADVICE

Whether our clients are looking to move to the UK or leave it, or whether they have recently arrived or left, we are regularly asked to give clarity on their residence and domicile status in the UK and how they will be taxed here. This often extends to the taxation of foreign trusts, foundations and other asset-holding structures and the application of double taxation treaties around the world, working side by side with our clients' foreign advisers.

## COURT OF PROTECTION AND DEPUTYSHIP

It is a fact of life that an increasing number of us will, at some point, lose capacity to make decisions about the management of either our property and financial affairs, or our personal welfare. Our expert team of Court of Protection and deputyship lawyers help clients overcome the challenges these situations bring and provide forward planning, support and advice.

## LANDED ESTATES AND HERITAGE PROPERTY

We have many years' experience acting for landed estates across the country. The work required for each estate will vary from time to time, and we support them with expert advice on the succession planning aims for the estate, as well as its management and governance, drawing on the wider firm's expertise. We take a long-term approach and provide the right advice to help clients manage their estate, explore new opportunities and plan for their future.

### LASTING POWERS OF ATTORNEY (LPAs)

Whenever clients make a Will with us, we will always encourage them to consider making LPAs to plan for the management of their affairs in the event that they are unable to make decisions themselves in future. In many ways, the thinking required for making LPAs replicates the processes involved in making a Will, and and it often makes sense to deal with both at the same time, where that is possible.

### PROBATE AND ESTATE ADMINISTRATION

Our team of probate and estate administration lawyers specialise in dealing with the legalities following a death. We administer simple and complex estates for those who die domiciled in the UK or abroad. Whatever the scenario, we guide our clients throughout the process, setting out their options and helping them make decisions.

### FAMILY OFFICE

We provide a broad family office service, coordinating our firmwide expertise to improve the qualify of life for sophisticated families with complex legal needs. We work with the family and its adviser-group to facilitate and, where possible, simplify family governance. In providing this service, we draw on the following highly ranked teams: Corporate, Commercial and Finance; Criminal Litigation; Dispute Resolution; Employment; Family and Divorce; Immigration; Real Estate & Construction; Restructuring and Insolvency.

### CHARITY AND PHILANTHROPY

Our team regularly establishes new charities, whether as charitable trusts, 'charitable incorporated organisations' ("CIO") or companies limited by guarantee, working in collaboration with our corporate team where corporate input is needed. We take care of the Charity Commission registration and advise on specific issues, including potential conflicts and personal liability consequences. We advise trustees of existing charities on an ongoing basis on a range of issues, including the conversion of a charitable trust to a CIO, changes of trustees, as well as policies and guidance about how trustees should act.

At every stage of your life, we know just how far a little guidance or advice can go.

## BUILDING YOUR FAMILY

As families grow and children grow up, we are here for your changing areas of focus. Each family has its own story and we are highly experienced in helping clients navigate theirs.

### Children

- Planning for the unexpected in Wills - welfare and finances
- Establishing initial savings, gifts to children, strategies for funding school fees
- The creation of trusts and other structures for longer-term wealth preservation
- Advice to children themselves on setting up in life - buying a first home or setting up in business
- Looking out for children's interests where they need our support.

### Marriage, divorce and remarriage

Blended family inheritance issues and working with our matrimonial team to put in place pre- and post-nuptial agreements.

## BUILDING YOUR WEALTH

We help you protect, grow and pass on your wealth with confidence.

### Inheritance Tax mitigation

Taking proactive steps to reduce your tax exposure to protect your family wealth.

### Succession and estate planning

Clear, practical advice to secure your assets for future generations.

### Inheritances

Guidance on entitlement and the sensible management of inherited wealth for long-term benefit.

### Investments and significant purchases

Support with structuring and decision-making around major financial commitments.

### Trusts

Creation and management of offshore trusts, structured efficiently and appropriately.

### Charitable trusts and philanthropy

Helping you achieve meaningful, tax-efficient charitable giving. Family investment companies (FICs) - advice on establishment and use as part of a wider wealth strategy.

### Life insurance

Planning solutions to protect assets and support inheritance tax mitigation.

## BUILDING BEYOND BORDERS

Fast-paced global lives require responsive and expert advice on international movements, linking with our global network of advisers:

- Implications of changing residence and domicile status through relocations
- Tax planning pre- and post-emigration or immigration
- Moving wealth and assets between jurisdictions
- Creation of offshore structures
- Cross border mental capacity issues.

## BUILDING YOUR BUSINESS

A trusted adviser service to entrepreneurial clients, we have an 'eye on the future' to ensure business structures not only work for the business, but are also right for the individuals concerned, their family and their succession plans.

There is a time in nearly all our lives when we need to look ahead and plan for later in life and, ultimately, our succession. We are also here for those moments.

## CREATING A SUCCESSION PLAN

We use all our experience to help you draw up a bespoke roadmap for your succession plan. This is a fundamental part of our service to clients, and includes:

- Advising on the appropriate documentation, implementation and timing
- Periodic reviews of the succession plan, stress-testing for changes and client-led adaptation
- Advising on succession strategies connected with financial protection products, e.g. pension nominations and life insurance trusts
- Advising on the impact of simplifying or including consolidating assets over time suitable strategies for approaching realisations, navigating tax reliefs, and the future division of the assets.

## ASSET PROTECTION MEASURES AND RETENTION OF CONTROL IN SUCCESSION PLANNING

Many clients like the idea of providing financially for the next generation, but are put off by the prospect of significant wealth being given outright. We are experts in this area, specifically:

- The establishment and management of family trust structures to confer asset protection and control
- The establishment of family investment companies as an effective alternative to trusts, enabling control and tax efficient wealth accumulation
- The use of family office arrangements to manage and simplify all areas of family life.

## DECIDING ON THE FUTURE OF A BUSINESS

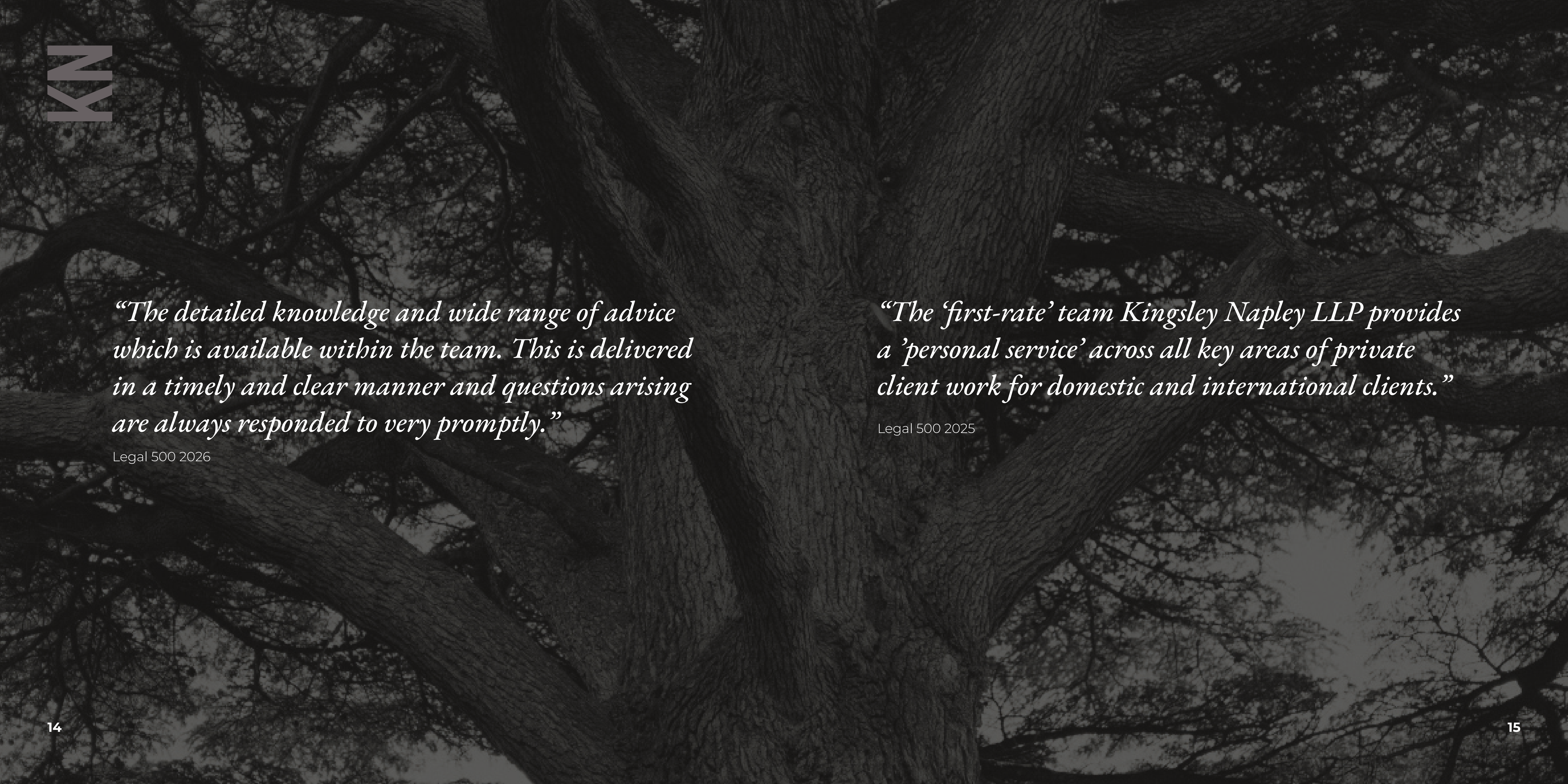
Often the business will be a client's life work and passion, making this a stressful process. We can assist in all stages of decision-making.

- We advise on planning for an exit, a potentially lucrative liquidity event. Our advice will focus on tax-planning but we can also guide clients through the sale process itself
- We also advise business owners who want their business to survive them, working together to formulate a succession plan.

## WHEN THE WORST HAPPENS

Let us be your first port of call. We provide a full service and support to attorneys and deputies following incapacity, and executors and trustees after a death. Above all we do this with efficiency and empathy.

- We take care of all the administrative and reporting requirements
- We implement wishes, with an eye on tax planning opportunities
- We can act as attorneys, deputies, executors and trustees.



*“The detailed knowledge and wide range of advice which is available within the team. This is delivered in a timely and clear manner and questions arising are always responded to very promptly.”*

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