

EQUITY AND TRUSTS

LARGE GROUP 7

Student Guide

Running a trust: Giving beneficiaries access to trust funds, varying trusts, provision of information.

Context

There are a number of reasons why settlors and testators create trusts. A common aim is to protect their property against misuse by young or extravagant beneficiaries. This objective may be achieved, for example, by delaying the beneficiary's entitlement and in the meantime, entrusting the management of the property to carefully chosen trustees.

Consider a trust created in a deceased testator's will, 'for my son, Charles, if he attains 25'. Charles is 18 and is about to go to university. His mother has been short of money since the testator's death and will not be able to pay Charles's tuition fees and living expenses when he leaves home. Can the trustees give Charles some money from the trust now, even though he is not strictly entitled until he reaches the age of 25?

Trusts can only be drafted in the light of circumstances which exist at the time. When the trust has effect, possibly years later, the beneficiary's situation may be totally different. A trust may be drafted in a particular way to attract tax benefits but subsequent changes in the tax laws may mean that the terms of a trust are no longer advantageous. In these circumstances, beneficiaries will want to vary the unfavourable terms of the trust. Can they end the trust or rewrite its terms?

Turning to the management of the trust, beneficiaries may want to influence the trustees' decisions. Can the beneficiaries force the trustees to follow a particular course of action? It is important for both parties to know how far the beneficiaries can dictate to trustees. Beneficiaries who disagree with trustees' decisions may request an explanation. For example, one of the objects of a discretionary trust may ask, 'Why was I not chosen?', or 'Why was X chosen instead of me?' The beneficiaries may be looking for grounds to sue the trustees for breach of trust. Thus, it is important (for both trustees and beneficiaries) to know how much information beneficiaries are entitled to demand.

Outcomes

By the end of this large group you should be able to:

1. explain and apply the circumstances in which trustees may make capital and income available to beneficiaries during the running of the trust

Guide For Trust Beneficiaries

Gerald Shaw



Guide For Trust Beneficiaries:

Family Trusts Hartley Goldstone, James E. Hughes, Jr., Keith Whitaker, 2015-09-21 An insightful and practical guide to family trusts Family Trusts is a step by step guide for anyone involved in family trusts trust creators trustees beneficiaries and advisors It will help families create and administer a culture that recognizes trusts as a gift of love Marrying the practical and emotional aspects of family wealth this book provides a hands on primer that focuses on fostering positive relationships and structuring the trust appropriately for the situation and the people involved It tackles difficult topics with frank and honest discussion from the first beneficiary meeting to working with addictions and more Written by a team of experts in family wealth this information is becoming increasingly crucial to the successful execution of a trust you ll learn what type of person makes the best trustee how to be an excellent beneficiary and the technical aspects that help you build a better trust from the very beginning There s been a staggering increase in trustee beneficiary litigation and hostility but that doesn t mean it s inevitable Plenty of trusts are running smoothly with positive experiences on all sides This book shows you how to set up your trust to succeed from the start with step by step guidance and expert insight Express clear and thoughtful intent for the trust Create a healthy and supportive culture Select the right trustee trust protector and trust advisor Take the time to prepare before initially meeting the beneficiary Conduct a productive first meeting to set a tone for the relationship Historically there has been little consideration given to the culture of trusts and this oversight may be a key driver of the behavior that s becoming more prevalent Family Trusts explores the nature of these relationships and shows you how to build a trust that retains the nature and spirit with which it was intended *The Trustee's Legal Companion* Liza Hanks, Carol Elias Zolla, 2023-03-03 Serving as the trustee of a living trust after someone has died can be a big task This book shows trustees how to get organized get moving and do a good job Living trusts are popular estate planning tools but when you re chosen to serve as a trustee you might wonder where to begin Trustee s Legal Companion has everything you need to get organized get started and get the job done You ll learn how to decide whether to take on the job of trustee set up ongoing trusts for surviving spouses children or beneficiaries with special needs invest trust assets get help from lawyers financial planners and other experts handle taxes and prepare accountings and work effectively with beneficiaries and distribute trust property The authors attorneys who have helped many a bewildered trustee show you step by step how to administer a living trust with confidence **The Complete Guide to Trust and Estate Management** Gerald Shaw, 2010-11-15 One of the most critical decisions a person must make when crafting a will or establishing a trust is whom to name as executor or trustee Being chosen for these important jobs is an honor and you must know how to perform the tasks correctly With the help of this new book *The Complete Guide to Trust and Estate Management* you will understand the complex process of carrying out a person s final wishes This book will provide insight whether you are a lawyer accountant financial consultant spouse adult child relative or friend the simple easy to understand language makes this book accessible to everyone You will

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Special Needs Trust Administration Manual Barbara D. Jackins, 2005 The Special Needs Trust Administration Manual is an invaluable guide for anyone who is managing a Special Needs Trust for a person with disabilities in guiding trustees through the complicated rules of Special Needs Trusts In clear and easy to understand language the authors explain how a trustee can use trust funds to meet the financial needs of a person with disabilities while complying with the complex rules of government benefit programs The Special Needs Trust Administration Manual covers a multitude of topics including what trustees need to know about who wants to know more about disability trusts and public benefits

The Everything Executor and Trustee Book Douglas D. Wilson, 2014-01-08 Being appointed the task of carrying out the terms of a will or trust is daunting especially if it s your first time Wilson takes the worry out of the process and provides information on important responsibilities that must be performed after a loved one dies

A Student's Guide to Equity and Trusts Judith Bray, 2020-08-27 Brings Equity and Trusts to life for students of all abilities with clearly explained principles and simple practical examples

We The People's Guide to Estate Planning Ira Distenfield, Linda Distenfield, 2005-04-29 WE THE PEOPLE No lawyers Save money We The People is America s largest legal document services company Dedicated to helping every American avoid the high cost of legal fees We The People gives you the information you need to handle your own legal filings quickly easily and inexpensively Hundreds of thousands of Americans have already liberated themselves from the tyranny of attorneys fees and now you can

too We The People s Guide to Estate Planning makes planning for your future as painless as possible all without the added hassle of hiring a lawyer This practical nuts and bolts guide covers all the basics of do it yourself estate planning and covers everything you need to know about living trusts wills probate and estate taxes Extra resources a glossary of estate planning terminology a section on frequently asked questions samples of effective living trusts and a last will and testament as well as worksheets and essential information on how to settle an estate make this the best resource available for this important step in planning for the future You ll have all the information you need to understand the legal language of a will or living trust and learn how to seek state specific laws and customs so you can tailor your plans accordingly In addition you can download sample documents from which you can create your own Inside you ll learn all the basics and more Whether you need a living trust a will or both Creating a valid last will and testament Designating a successor trustee or executor to an estate Deciding who gets what and making sure they do Setting up a living trust and funding it with assets Understanding durable power of attorney documents and living wills Tax saving tips that help you leave more for your beneficiaries Getting to know in plain English the legal language of your will or living trust Where to download sample documents Settling an estate with or without a valid will or living trust It s important to take care of the ones you love after you re gone But if your estate planning isn t done clearly precisely and legally you could end up creating more problems for your survivors than you solve Do it right do it inexpensively and do it yourself with We The People s Guide to Estate Planning [Ethics for Trustees](#) Jane B.

Lorenz,Marguerite C. Lorenz,2011-05-03 Written by two longtime Professional Fiduciaries Ethics for Trustees A Guide for All Who Serve as Trustee is intended as a guideline for everyone who serves as a Trustee of a Trust Experienced or inexperienced Attorneys Fiduciaries CPAs Family Members and Friends etc Quotes and concepts have been drawn from personal experience from the Professional Fiduciary Association of California PFAC Code of Ethics and from the most recent California Probate Code 2011 Review by an experienced Trusts and Estates Attorney Ethics for Trustees is an excellent guidebook that draws together important resources and reference materials It covers some topics few other writers have addressed and the authors draw on wealth of personal experience The writing is clear and concise It is a valuable addition to my professional library Meredith G Alcock Trusts and estates attorney www.aalpc.com Review by an Independent Financial Advisor Whether you are already serving as a professional trustee or considering taking on this role for the first time we recommend this book Serving as a trustee is a challenging responsibility This book will help you understand what is expected of you and how to best meet the role of trustee Troy B Daum CFP Principal Wealth Analytics www.WealthAnalytics.com The Authors Jane B Lorenz CPA CLPF has been practicing as a CPA since 1975 and started serving as a Professional Trustee around 1990 Marguerite C Lorenz CTFA CLPF began working with Jane in 2003 and has been serving as a Professional Trustee ever since This book is a labor of love They know from experience the challenges facing todays Fiduciary whether amateur or professional Many professional Fiduciaries operate as sole proprietors without partners or staff Jane and

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Guides) Speedy Publishing,2014-06-18 Wills and Trusts are legal documents which express a person s intent as to the disposition of their estate The will or trust could become effective while the person is either alive or deceased The commonality in both documents is that a third party is designated to manage the property or assets of the individual creating the will or trust A chart would be helpful to explain the benefits between the two documents and under what circumstances would an individual prefer one document over the other **The Beneficiary Primer** Patricia M Angus Esq,2020-12-17

Have you been named as beneficiary of a family trust Does it feel overwhelming Are you looking for some practical information to get up to speed fast Here s an essential guidebook for you Written by an expert who has more than 25 years experience working with families to create administer and benefit from trusts this primer is a go to resource for anyone who has been named as a beneficiary The text incorporates a worksheet throughout that can help you organize information thoughts and questions to set you up for a positive productive experience Key concepts are distilled to their essential elements The tone is encouraging and easy to read while maintaining a sense of the seriousness and importance of the beneficiary s role Also helpful for anyone setting up a trust as part of an estate plan or for a trustee of a family trust

Decoding **Guide For Trust Beneficiaries**: Revealing the Captivating Potential of Verbal Expression

In an era characterized by interconnectedness and an insatiable thirst for knowledge, the captivating potential of verbal expression has emerged as a formidable force. Its power to evoke sentiments, stimulate introspection, and incite profound transformations is genuinely awe-inspiring. Within the pages of "**Guide For Trust Beneficiaries**," a mesmerizing literary creation penned by a celebrated wordsmith, readers set about an enlightening odyssey, unraveling the intricate significance of language and its enduring affect our lives. In this appraisal, we shall explore the book is central themes, evaluate its distinctive writing style, and gauge its pervasive influence on the hearts and minds of its readership.

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