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QUARTERLY NEWSLETTER

STEP AUSTRALIA NEWSLETTER

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WELCOME
FROM STEP AUSTRALIA CHAIR

Welcome to the fourth edition of the quarterly *STEP Australia Newsletter*.

Delegate registration opened on 15 November for the STEP Australia Conference 2019, to be held at the Stamford Plaza, Brisbane, on 15–17 May 2019. To complete your delegate registration, visit www.eventbrite.com.au/e/step-australia-2019-conference-tickets-48410229299

The conference will commence with a cocktail reception on the evening of 15 May. There will also be a dinner held on 16 May and a post-conference drinks event on 17 May. All these events are included in the registration fee for delegates. As demonstrated below, the programme is packed with incredible Australian and international speakers.

STEP AUSTRALIA CONFERENCE 2019 SPEAKERS

- The Hon Chief Justice Catherine Holmes, Supreme Court of Queensland
- The Hon Dyson Heydon AC QC, Eight Selborne Chambers, Sydney
- The Hon Justice Roslyn Atkinson AO TEP, Supreme Court of Queensland
- The Hon Justice Philip Hallen TEP, Supreme Court of New South Wales
- The Hon Justice Rene Lucien Le Miere, Supreme Court of Western Australia
- His Honour Judge Bernard Porter QC TEP, District Court of Queensland
- Judicial Registrar Leonie Englefield TEP, Supreme Court of Victoria
- Dr Bernard Walrut TEP, Murray Chambers, Adelaide
- Dr Dan Morgan TEP, Inns of Court, Brisbane
- Carolyn Sparke QC TEP, Owen Dixon Chambers West, Melbourne
- David Marks QC TEP, Inns of Court, Brisbane
- Marsha-Laine Dungog and Roy Berg, Moodys Gartner Tax Law, Canada
- Professor John Glover, RMIT University, Melbourne
- Richard Williams TEP, Brisbane Chambers, Brisbane
- Simon Dalgarno FCA, Leadenhall Corporate Advisory, Adelaide
- Laura Geitz (dinner speaker), former captain of the Australian national netball team

We hope to see you at the STEP Australia Conference 2019!

STEP Australia now has several new web events available for you to view. We have seminars from the following experts in their profession: Ines Kallweit TEP, Grahame Young TEP, Frances Fredriksen, Mark Brabazon SC TEP, Ian Raspin TEP, John Stinson TEP and Lindsay Ellison SC TEP.

This is an exciting initiative that enables you to view your local STEP branch's seminar at your convenience – anytime, anywhere – and seminars from other STEP branches around Australia. All STEP members are entitled to a discounted price, listed in the description for each web event. Visit webevents.stepaustralia.com to view them now.

The *STEP Australia Newsletter* Sub-Committee, chaired by Andrea Olsson, welcomes expressions of interest from members. Please email any feedback or expressions of interest to Dior Locke at dior.locke@step.org

With best wishes,

Neil Wickenden TEP,
STEP Australia Chair

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Myths and misery

Katerina Peiros TEP, Lawyer, Hartwell Legal, and
Christine Smyth TEP, Partner, Robbins Watson Solicitors

George Orwell and Salman Rushdie both said that myths that are believed in tend to make reality. Alas, the belief that a deceased estate bankrolls the legal costs of all the parties in estate litigation is one such myth. To hold onto Rushdie's further opinion that myths become more useful than the facts is akin to professional suicide when it comes to estate litigation costs.[1]

Litigation is conducted according to the rules of the court[2] and those rules generally dictate that the unsuccessful party pays the successful party's litigation costs.[3] The amount of a costs order will depend on a complex intersection of the court rules and the conduct of the litigation.


George Orwell

FAMILY PROVISION

The myth that a deceased estate bears the burden of costs of litigation likely finds its origins in the seminal family provision decision of *Singer* v *Berghouse*, where Her Honour Gaudron J noted that: 'Family provision cases stand apart from cases in which costs follow the event. Costs in such a case depend on the overall justice of the case.'[4] The idea is that family provision applications are a unique creature of statute that exists to right the actions of a testator who was not 'wise and just'[5] and, as such, it is the estate of the testator that shoulders the burden of the family provision litigation. However, this approach in family provision matters was always tempered by the concept of 'proportionality' in litigation. Referencing the New South Wales court rules as to costs, Palmer J stated that such rules 'were designed to put into the Court's hands a brake on intemperate and disproportionately expensive conduct of proceedings'.[6] Accordingly, the court has 'a wide discretion on the issue of costs and each case depends on its own facts'.[7]

In recent years, there has been a shift towards a more restrictive approach to costs orders in family provision claims. In *Carroll* v *Cowburn*,[8] while acknowledging that 'practically speaking the court has little control over costs in family provision matters', Young J cautioned that, as a general guideline, an applicant would not receive an order for costs any larger than the award from the estate. Fifteen years has passed since Young J advanced the warning that costs capping is a risk to litigants in family provision matters, 'particularly for those claimants who are not particularly concerned about how much they get out of the estate as long as they ruin it for everybody else'.[9] Since then, estate litigation has significantly increased and, in response, the courts have applied cost-capping orders on applicants[10] and respondent personal representatives[11] alike.

'In recent years, there has been a shift towards a more restrictive approach to costs orders in family provision claims'

However, it should be noted that litigation in estate matters is not merely confined to claims for further provision. Estates can be the subject of all manner of litigation that traverses a variety of causes of action. As such, those causes of action have always remained subject to the rules of the court, that costs follow the event,[12] unless special circumstances exist to displace the rule. In other words, the 'loser' pays the costs of the successful party,[13] unless it would not be just to make such an order.

INDEMNITY COSTS

This was quite plainly demonstrated in the recent Victorian decision of *Molnar* v *Butas (No 4)*,[14] where McMillan J ordered indemnity costs against a party. Indemnity costs orders are reserved for special circumstances, such as they may be awarded against a litigant who acted frivolously, vexatiously[15] or fraudulently, or who brought a proceeding that had no prospect of success.[16]

Mr Molnar and Mr Butas were engaged in a long-running dispute (which remains unresolved at the time of writing). They were both beneficiaries of an estate, and Mr Butas was the executor. Mr Molnar brought various proceedings against Mr Butas, all unsuccessful. In the final proceeding, *Molnar* v

Butas (No 3), Mr Molnar sought to have Mr Butas removed as executor for breach of trust. The court found that Mr Molnar's application was 'contrived, without substance and there was no proper basis for removal'.[17]

In *Molnar* v *Butas (No 4),* McMillan J was asked to decide the question of costs. Mr Molnar sought that the estate pay the costs of both Mr Molnar and Mr Butas on a standard basis, while Mr Butas sought for Mr Molnar to pay Mr Butas' costs personally on an indemnity basis (and to pay his own costs).

McMillan J rejected outright Mr Molnar's submission that 'the common course is for the costs to be borne by the estate'.[18] She said that 'to order that the costs of the application be paid out of the estate would unduly deplete the assets of the estate and reward the plaintiff notwithstanding that his application was dismissed'.[19]

Her Honour said that the '*prima facie* position is that costs be assessed on the standard basis',[20] but this rule may be displaced in 'unusual or special circumstances'.[21] She said:

> 'Where an action has been commenced or pursued in circumstances where an applicant, properly advised, should have known he had no chance of success it may be presumed to have been commenced or continued for some ulterior motive or in wilful disregard of the known facts or established law. It is not a prerequisite to the power to award special costs that a collateral purpose or a species of fraud be established. The discretion is enlivened when, for whatever reason, a litigant persists in, what on proper consideration should be seen to be, a hopeless case.'[22]

Such circumstances were borne out in this case. It was determined that Mr Molnar's proceeding had no proper basis and was wasteful of the court's time.

Her Honour referred to *Ugly Tribe* v *Sikola,* which provides a non-exhaustive list of when an indemnity order is warranted:[23]

(a) the making of an allegation, known to be false, that the opposite party is guilty of fraud;
(b) the making of an irrelevant allegation of fraud;
(c) conduct that causes loss of time to the court and to other parties;
(d) the commencement or continuation of proceedings for an ulterior motive;
(e) conduct that amounts to a contempt of court;
(f) the commencement or continuation of proceedings in wilful disregard of known facts or clearly established law; and
(g) the failure until after the commencement of the trial, and without explanation, to discover documents, the timely discovery of which would have considerably shortened and very possibly avoided the trial.[24]

Mr Molnar was thus ordered to pay all the costs personally and on an indemnity basis.

These cases demonstrate that the manner in which estate litigants conduct themselves can have a significant impact on whether a costs order can be made against them, regardless of whether they win or lose the substantive case.

Clients should be carefully advised about the cost risks they run when commencing litigation and at every step of the way in litigation, as negative costs orders can take the shine off any win or destroy an unsuccessful claimant.

1 In this article, when we refer to estate litigation, this includes disputes about will validity, conduct of executors, estate administration and family provision claims. **2** *Uniform Civil Procedure Rules 1999* (Qld) – made under the *Supreme Court of Queensland Act 1991* – as at 24 November 2017 – Reg 111 of 1999 (UCPR); *Uniform Civil Procedure Rules 2005* (NSW) – made under the *Civil Procedure Act 2005* (NSW) – as at 7 April 2017 – Reg 418 of 2005; *Supreme Court (General Civil Procedure) Rules 2015* (Vic) – made under s.25 *Supreme Court Act 1986* (Vic); *Supreme Court Civil Rules 2006* (SA); *Rules of the Supreme Court 1971* (WA); *Supreme Court Rules 2000* (Tas); *Supreme Court Rules* (NT); *Court Procedures Rules 2006* (ACT) **3** For Qld the applicable rule is rule 681(1) UCPR; for Victoria, the applicable rule is rule 63.28 of the *Supreme Court (General Civil Procedure) Rules 2015* **4** [1993] HCA 35; (1993) 114 ALR 521; (1993) 67 ALJR 708 at [6] **5** *Allardice* v *Allardice* (1910) 29 NZLR 959 **6** *Sherborne Estate (No. 2) (Vanvalen* v *Neaves)* (2005) 65 NSWLR 268 **7** *Cerneaz* v *Cerneaz & Anor (No 2)* [2015] QDC 73 at [50] **8** [2003] NSWSC 248 **9** *Ibid* **10** *Gill* v *Smith* [2007] NSWSC 832; *Underwood* v *Underwood* [2009] QSC 107; *Jones* v *Jones* [2012] QSC 342 **11** *Manly* v *Public Trustee* [2007] QSC 388 at [114]; *DW* v *RW (No 2)* [2013] QDC 189; *Cerneaz* v *Cerneaz & Anor (No 2)* [2015] QDC 73 **12** *Re Moerth (No 2)* [2011] VSC 275 **13** e.g. *Krause* v *Sinclair* [1983] 1 VR 73 **14** [2018] VSC 165 **15** *A-G* v *Wentworth* (1988) 14 NSWLR 481 **16** *Manly* v *Public Trustee of Queensland (No 2)* [2008] QSC 047 **17** At [16] **18** At [14] **19** At [14] **20** At [10] **21** At [10] **22** at [12] **23** At [11] **24** *Ugly Tribe Co Pty Ltd* v *Sikola* [2001] VSC 189 (14 June 2001) [7]–[8] (citations omitted). See also *Colgate Palmolive Co* v *Cussons Pty Ltd* (1993) 46 FCR 225; *Sunland Waterfront (BVI) Ltd* v *Prudentia Investments Pty Ltd (No 3)* [2012] VSC 399 (14 September 2012). The decision at first instance was affirmed by the appellate decision on the issue of special costs: *Sunland Waterfront (BVI) Ltd* v *Prudentia Investments Pty Ltd* [2013] VSCA 237 (6 September 2013) [538]–[551].

'The manner in which estate litigants conduct themselves can have a significant impact on whether a costs order can be made against them, regardless of whether they win or lose the substantive case'

Planning for aged-care costs

Steve Thiele TEP, Managing Director, SETA Pty

The ever-increasing life expectancy of our Australian population means that legal practitioners, accountants and financial planners are increasingly called on to provide advice to their clients about the taxation consequences following the elderly client's or relative's move from their family home into an aged-care residence. The move often happens at short notice for health reasons and is a very stressful time for those involved; and practitioners may not become aware until some time after the person has moved into care or after their death.

THE BASICS OF CGT AND FAMILY HOME EXEMPTION(S)

- Capital gains tax (CGT) was introduced in Australia on 19 September 1985.
- Assets acquired on or before that date are generally exempt from CGT, when sold.
- Main residences (family homes) acquired after that date are also generally exempt from CGT.
- Where the owner is absent, e.g. overseas or in a nursing home, family homes can be rented out for up to six years and still be treated as the owner's main residence, so long as no other main residence is acquired.
- However, if the owner is absent from the property for more than six years, the property becomes subject to CGT on sale, with the cost base being its market value at the time it first became income-producing.
- Occupation of an aged-care dwelling is generally not regarded as a main residence.
- On death, a person's main residence immediately before death continues to be exempt from CGT, provided that the legal personal representative (LPR) sells the property and settlement occurs within two years of the date of death.
- Where the LPR fails to dispose of a main residence within the required time, the sale becomes subject to CGT, and the cost base is its market value at the date of death.
- The Commissioner of Taxation has discretion to extend the two-year period; this is normally granted where the circumstances are such that the LPR is unable to sell the property within that time; e.g. where there is a delay in the Grant of Probate or Letters of Administration caused by a dispute over the will.

The following three examples illustrate how the CGT and exemptions operate.

EXAMPLE 1

HOME IS BOUGHT PRE-CGT

Mary buys a home in 1979 aged 45 and lives there until 2010, when she moves into an aged-care facility. Her home is rented out until she dies in 2017. Her LPR arranges for the home to be sold and the settlement occurs in 2018, well within two years of her death.

> 'Occupation of an aged-care dwelling is generally not regarded as a main residence'

There is no CGT on the sale by the LPR. Mary bought her home before CGT was introduced, and her absence and the rental for a seven-year period does not affect this.

EXAMPLE 2

HOME IS BOUGHT POST-CGT – ABSENT MORE THAN SIX YEARS

Martha buys her home in 1989 aged 55 and lives there until 2010, when she moves into an aged-care facility. As in example 1, her home is rented out until she dies in 2017. Her LPR sells the home within two years of her death.

As Martha was absent from her home for more than six years, there will be CGT on the sale. The cost base will be the market value of the property when it first began earning income in 2010. The LPR could use the Valuer-General's valuation at the time, or alternatively could seek a valuation from a qualified valuer, who should be able to provide an opinion on its market value in 2010.

However, if Martha and/or her family had decided not to rent the property when she moved out, there would be no CGT on the sale.

EXAMPLE 3

HOME IS BOUGHT POST-CGT – ABSENT LESS THAN SIX YEARS

Let us say Martha had delayed moving into aged care until 2012, and the property therefore earned income for only five years before she died. As long as the LPR sold and settled on the property within the two-year period following Martha's death, there would be no CGT, as the home would still be treated as her main residence immediately before she passed away.

On the other hand, if the LPR has been less than diligent and took more than two years to sell the home, there could be CGT on the sale, with the cost base being the market value at Martha's date of death. This assumes the Taxation Commissioner fails to exercise the discretion to allow additional time.

CONCLUSION

Long-term occupancy in aged care can result in CGT applying to the family home if the home has been income-producing for more than a six-year period. Practitioners should ensure they obtain this information before advising their clients.

Introducing... Kimberley Martin TEP

Director at Worrall Moss Martin Lawyers and winner of the STEP Young Practitioner of the Year Award 2018/19

WHY DID YOU BECOME A MEMBER OF STEP?

STEP is the peak international professional body for advisors who specialise in trusts, estates, tax and succession planning. I believe it is important for practitioners to align with organisations that bring them together. I sought membership of STEP, and access to the benefits and obligations of membership, as soon as I met the criteria.

WHAT DOES BEING A STEP MEMBER MEAN TO YOU?

It means I am recognised as a practitioner with expertise in my field of practice. Membership offers unrivalled opportunities for networking, idea and resource sharing, discourse, and a greater degree of insight into the development of the law in my area of expertise. This enables me to better understand the trends and emerging areas, both domestically and around the world.

CAN YOU GIVE US SOME INSIGHT INTO YOUR EXPERTISE?

My expertise is primarily in the areas of trust and estate law, with a particular focus on wills, enduring powers of attorney, instruments appointing enduring guardians, trust law, superannuation law (including self-managed superannuation funds), company law (from a succession-planning perspective) and tax law.

I have worked solely in these areas since I began practice in 2012. In 2017, I graduated from the College of Law with a Master of Laws (Applied Law), majoring in wills and estates, and was awarded the de Groots Best Graduating Student Prize.

One particular area of specialisation that I have is 'digital estates', more specifically the emerging legal issue of what happens to your digital assets, accounts and devices when you lose capacity or die. I have both a professional and personal fascination with this issue, and I am actively involved in providing education and guidance for others, as well as lobbying for legislative reform on a state, national and international level. As an industry leader in this area, some of my key achievements are that I:

- co-authored the first substantial paper analysing the issue of digital assets in estate planning and estate administration;
- played a key role in the establishment of the STEP Digital Assets Global Special Interest Group (SIG);
- lead a project to develop a set of five jurisdictional *Digital Assets: Practitioner Guides* as part of the STEP Digital Assets SIG Steering Committee;
- prepared detailed submissions (on behalf of STEP Australia) in response to the NSW Law Reform Commission review on digital assets; and
- have been interviewed by the national *7:30* programme on ABC, have been quoted in *The Age* and *The Sydney Morning Herald*, and have had articles published internationally.

I also have significant expertise in superannuation law and tax law, and I am regularly engaged by private clients and advisors to provide assistance with complex superannuation matters (in particular issues arising from the 1 July 2017 changes) and complex tax matters, including capital gains tax issues.

TELL US WHAT MOTIVATED AND INSPIRED YOU TO DEVELOP THE EXPERTISE YOU HAVE TODAY?

Although it sounds clichéd, the satisfaction I receive when I am able to genuinely help someone resolve a difficult issue is what drove me to develop my expertise. I knew, prior to commencing practice, that I wanted to have an area of specialist expertise: it allows me to focus my abilities. It gratifies me to know (or at least have the means to quickly and efficiently research) everything there is to know about my chosen area of law. It was the drive for that degree of professional satisfaction, combined with an early career passion for estate planning law and wish to help people, that inspired me to seek out the level of expertise that I have today. I am motivated by the satisfaction I receive in helping my clients find peace of mind with issues that affect everybody: incapacity and death.

WHAT IS THE BEST ADVICE OR GUIDANCE YOU HAVE EVER BEEN GIVEN?

When I was a very junior practitioner, a senior practitioner gave me this (paraphrased) advice: early in your career, find one discrete area of law, relevant to you and your firm's practice area, and learn as much as possible about that area to develop yourself into the 'go to' person for questions about that area. This exercise will make you indispensable to your colleagues.

Although it somewhat pains me to say this, given the contemporary focus on achieving a 'work-life balance', other very valuable advice I received was that young lawyers need to be prepared to put in extra effort and time if they want to develop their expertise, reputation and a valuable professional network. This may include sacrificing some of the desired work-life balance but, when assessing the long-term benefits, the sacrifice is a choice and is worthwhile. Those not prepared to make that sacrifice may miss opportunities. Have a plan, be effective and efficient with time, and stay focused on not only career goals, but also life goals: allocate a balance to both.

WHAT IS YOUR MOST MEMORABLE STEP EVENT?

I attended a lecture by Ian Raspin TEP in 2016, hosted by STEP Tasmania. I respect Mr Raspin's expertise and found the lecture to be engaging and informative. I think it is wonderful that STEP is supportive of practitioners with that degree of expertise travelling interstate (and internationally) to share it.

Case study: Indigenous intestacy and distribution orders

Pamela Suttor TEP, Managing Partner, L Rundle & Co

New South Wales (NSW), Queensland and the Northern Territory all have special provisions in their succession legislation dealing with the distribution of intestate indigenous estates. Judgments include *Application by Public Trustee Re Estate of Najalung,*[1] *Eatts* v *Gundy,*[2] *Re Estate Wilson, deceased*[3] and *The Estate of Mark Edward Tighe.*[4]

The most recent NSW judgment, and only the third, was that of Lindsay J in *Re Estate Jerrard, deceased.*[5] The deceased was unmarried and had no children. He met his death in a motor vehicle accident. His only asset of note was the death benefit attached to his superannuation. His parents, who had never married and had separated when the deceased was a couple of months old, survived him. All parties were Aboriginal and lived in the NSW country town of Tingha, which has a predominantly Aboriginal population. The mother sought an order under Part 4.4 of the *Succession Act 2006*, in accordance with Aboriginal customary law, giving her the whole of the estate. The non-custodial father was given just under AUD40,000, plus capped costs of AUD30,000, from an estate of approximately AUD365,000. Such a provision is to be contrasted with the usual distribution on intestacy of sharing the estate equally by both parents.

Lindsay J set out five key questions raised by the case.[6] These crystallised into two issues: proof of customary law and interpretation of the statutory requirement that any distribution order be just and equitable. His Honour found a community's own evidence of its customary law should be treated 'not uncritically but empathetically',[7] and generally accepted the plaintiff's evidence. His Honour held that 'just and equitable' should be judged by general law standards, not just Aboriginal laws and customs, but that did not justify importing family provision concepts, such as need or conduct disentitling. His Honour's focus was, instead, directed to determining how the deceased would have chosen to distribute his estate had he turned his mind to it.

> 'His Honour held that "just and equitable" should be judged by general law standards'

1 [2000] NTSC 52 **2** [2014] QCA 309
3 [2017] 93 NSWLR 119 **4** [2018] NSWSC 163
5 [2018] NSWSC 781 **6** at [13] **7** at [97]

ANNOUNCEMENT

Congratulations to Richard Williams TEP, who was presented with the 2017 STEP Founder's Award at STEP Queensland's annual conference in September 2018. The Founder's Awards are given to members who have made 'an exceptional and outstanding long-term contribution to the Society above and beyond that normally expected of a member through office in his or her branch or elsewhere in the voluntary life of the Society'. The 2018 Founder's Awards recipients were announced at the STEP AGM on 5 December. Visit www.step.org/knowledge/founders-awards-recipients to see who received an award.

STEP AUSTRALIA CONFERENCE 2019

Trust and Estates – Preparing for the Next Decade

Wednesday 15 May to Friday 17 May 2019
Stamford Plaza, Brisbane

PROGRAMME FOCUS

This STEP conference, bringing together leading minds in trusts and estates from across STEP Australia and beyond, is not to be missed.

The programme is designed to enable practitioners to update their knowledge of recent developments, and to hear about cutting-edge industry trends.

The various presentations will review and comment on the challenges posed by current trends, including trustee's indemnity and obligations, settlements, family provision, modern discretionary trusts, mutual wills, valuation of family entities, forgiveness of debts by will, estate administration and tax on disclaimer, and succession laws across Australia. Included in the programme are our Canadian experts who will give insight to 'When the IRS' long arm reaches down under'.

The programme also provides an unparalleled opportunity to network with Australian trust and estate practitioners.

REGISTER NOW AT www.step.org/australia2019

DELEGATE FEE

	EARLY BIRD RATE (Ends 31 March 2019)	STANDARD RATE
STEP member	AUD1,460.00 + GST	AUD1,735.00 + GST
Non-member	AUD1,760.00 + GST	AUD2,035.00 + GST

CPD

Solicitors/barristers/accountants/financial planners who attend this conference may be able to claim 1 CPD point for each hour of the conference programme itself – that is, not including time spent in social activities such as dinner.

Because of the varying rules concerning CPD hours in each state and overseas, delegates should enquire of their own professional body to determine the number of CPD hours or points to which they are entitled for attendance at the conference.

LANGUAGE

This conference will be presented in English.

NETWORKING SOCIAL EVENTS INCLUDE:

Welcome drinks
Wednesday 15 May
Stamford Plaza, Brisbane
5pm–7pm

Delegate fee: Free
(included in conference ticket)
Guest fee: AUD80 + GST

Delegate networking dinner
Thursday 16 May
Stamford Plaza, Brisbane
7pm

Delegate fee: Free
(included in conference ticket)
Guest fee: AUD150 + GST
(limited tickets available)

Post-conference event
Friday 17 May
Stamford Plaza, Brisbane
5pm–7pm

Delegate fee: Free
(included in conference ticket)
Guest fee: AUD80 + GST

We welcome all STEP members to attend events hosted by other STEP branches. For more information on the STEP Australia events calendar, contact Dior Locke at dior.locke@step.org

- **STEP Australia website:** www.stepaustralia.com
- **STEP worldwide website:** www.step.org

Keep informed on upcoming STEP events via the following links:

- **STEP Australia events programme:** www.stepaustralia.com/events
- **STEP worldwide events:** www.step.org/events

Register your interest to be a speaker at STEP Australia events by emailing Dior Locke at dior.locke@step.org

- **Can't make an event?** Many speakers provide a paper for members. Get in contact to find out more.