

3. On 9 October 2024 various directions were given about (i) petitions, (ii) mediation, (iii) interim maintenance orders, and (iv) the Petitioner's injunction summons dated 29 July 2024. As the parties were attending mediation, on 6 November 2024, I approved a Consent Order suspending certain provisions set out in the Order of 9 October 2024. On 7 April 2025 the Respondent issued a summons seeking directions for the determination of the date of separation as a preliminary issue. On 7 May 2025 directions were then given to a trial of that preliminary issue on 21 August 2025. Save for directions concerning the filing of affidavits for that trial, no other directions were sought or made about disclosure. Further Consent Orders were approved on 5 June 2025 and 15 July 2025. Both Consent Orders further extended the dates for the filing of affidavits. The 21 August 2025 trial of the preliminary issues was adjourned to enable the parties to attend mediation, however such mediation did not actually take place.
4. At a hearing held on 14 October 2025 it became evident that further evidential directions were required as there were disclosure issues. The parties agreed to instruct a joint expert to value land at Prospect. The parties also obtained a direction for the filing of Requests for Further and Better Particulars (RFBP) by or on 28 October 2025. The parties were directed to file their Replies by or on 18 November 2025. The parties were given leave to consult with the Listing Officer to fix a four-day ancillary relief hearing. The financial ancillary relief hearing was later fixed for 10-13 March 2026.
5. The Respondent failed to file his Reply to the RFBP by the directed date, so the Petitioner filed a Summons seeking enforcement of the direction.¹ On 7 January 2026 the time for the Respondent to file his Reply was extended to 15 January 2026 by Consent Order, but a penal notice was attached to that direction.
6. The Respondent filed his Reply, but it is evident that the Petitioner considered the content to be deficient. On 13 February 2026 the Petitioner filed a Summons with a supporting affidavit sworn on 6 February 2026. Attached to her affidavit was a "Petitioner's Schedule of Deficiencies" In her Summons the Petitioner sought directions (i) to adjourn the final ancillary relief hearing fixed for 10-13 March 2026, but to use two hours of one of the days for a disclosure hearing; (ii) for the Respondent to provide his replies, with accompanying documentation in support, to the request

¹ It appears that the Summons was filed in December 2025, but it was not issued until 7 January 2026.

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set out in the provided Petitioner's Schedule of Deficiencies; (iii) to re-timetable the matter to a final ancillary relief hearing; and (iv) about maintenance pending suit.

7. On 19 February 2026 the Respondent filed a Cross-Summons. That Summons sought a direction that the previously adjourned preliminary issue hearing concerning the disputed date of separation be listed to be dealt with on two of the 10-13 March 2026 days, and other more general directions. A direction was also sought adjourning generally the Petitioner's application to interpose a disclosure hearing into the aborted March 2026 ancillary relief hearing date.
8. Each party's Summons came on before me on 3 March 2026. On 13 April 2026 an order arising from that hearing provided that: (i) the Respondent was to serve a schedule of deficiencies, if so advised, by or on 6 March 2026; (ii) the parties were, if so advised, to file final schedules of deficiencies by or on 13 March 2026; and (iii) the matter be listed for a disclosure hearing on 17 March 2026. The Respondent's Cross-Summons dated 19 February 2026 was dismissed and updated directions were given to the final hearing, now listed to commence on 3 June 2026.
9. Unfortunately, for personal reasons, I was unable to hear the matter on 17 March 2026. The disclosure hearing was refixed for 29 April 2026. On 27 April 2026, the Respondent submitted further disclosure in response to the Petitioner's Schedule of Deficiencies, and on 28 April 2026, the Petitioner submitted further disclosure in response to the Respondent's Schedule of Deficiencies.

The disclosure hearing

10. At the hearing on 29 April 2026 Counsel and their clients attended and made oral submissions. The Court was provided with a bundle prepared by the Petitioner which included her undated Schedule of Deficiencies which had been attached to her summons dated 13 February 2026 and the Respondent's Schedule of Deficiencies dated 6 March 2026. Also in the bundle were the Petitioner's RFBP dated 29 October 2025 and the Respondent's undated Reply/Response. The bundle included: (i) an Affidavit of Helen Lakeman of McGrath Tonner sworn on 9 December 2025; (ii) an Affidavit of the Petitioner in support of the Summons for disclosure sworn on 6 February 2026; and (iii) an Affidavit of the Respondent in support of his Cross-Summons for directions sworn on 23 February 2026. In addition to the bundle the Court also received: (i) the Petitioner's undated Replies to Schedule of Deficiencies dated 9 March 2026; and (ii) the

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Petitioner's Note for Mention which included an updated Schedule of Deficiencies. The latter 'concentrated the mind' as to what disclosure the Petitioner claimed was still deficient. On the morning of the hearing, the Court was also provided with a Bundle of the Respondent's Disclosure with a note headed the Respondent's Further Disclosure. I have read the materials provided.

11. During the hearing I gave a few preliminary indications concerning some of the orders that I may make. Although the parties did not seek it, I informed them that I would like to consider the position overnight and then provide them with my decision with some brief written reasons. This is the reserved judgment arising from that hearing.

Disclosure applications - General principles

12. The classic dicta governing the question of disclosure of matrimonial property can be found in *Livesey (formerly Jenkins) v Jenkins* [1985] 813 where Lord Brandone states:

".... unless a court is provided with correct, complete and up-to-date information on the matters to which, under s 25(1), it is required to have regard, it cannot lawfully or properly exercise its discretion in the manner ordained by that subsection. It follows necessarily from this that each party concerned in claims for financial provision and property adjustment (or other forms of ancillary relief not material to the present case) owes a duty to the court to make full and frank disclosure of all material facts to the other party and the Court. This principle of full and frank disclosure in proceedings of this kind has long been recognised and enforced as a matter of practice."

The statutory provision s.19 Matrimonial Causes Act (2005 Revision) similarly provides the legal basis of the expressed legal principle and the justification for it. Therefore, both parties are under a duty to provide full, frank and clear disclosure of their finances, whether it is helpful or detrimental to his or her case. Parties should err on the side of caution and disclose anything which may be relevant. The obligation is an ongoing/continuing one, existing until the final order is sealed.

13. When considering the level of disclosure that is necessary in a case, it is important to have regard to the nature of and quantum of assets that are available. Where the assets are more limited, the disclosure sought and costs expended in seeking that disclosure must be proportional to that. This

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sentiment was echoed by Sir John Chadwick, President Court of Appeal in **B v B** CICA (Civil) No. 16/2013 when he stated:

“As both Lord Hoffmann and Lord Hobhouse of Woodborough pointed out in Piglowska (supra), it is important not to lose sight of the principle of proportionality. The father and the mother need to ask themselves whether it is really in the best interests of the children to dissipate the limited resources available to them in protracted litigation.”

I accept that the present case is not one where children are involved but the general principle expressed by the former President still applies. The Court has a responsibility to contain disclosure and to not let it spiral out of control. This means considering what disclosure there should be by reference to the issues. However, it is not for a party to judge the ambit of disclosure because any information that is relevant to the outcome should be disclosed. That said, I recognise that in some cases, for example where there is no real concern about the forthrightness/honesty of a party, the parties may be able to reach some further agreement about the extent of the assets available and *“compromise over precision providing sensible admissions at a high figure were made, in order to avoid acrimonious, lengthy and very expensive proceedings”*.²

14. Certain requirements should be satisfied before the Court makes any disclosure orders. Firstly, the documents or information requested must relate to the proceedings, in other words they must be relevant and assist the Court in determining the substantive application. Secondly, unless a third-party application is made, the person against whom the discovery is sought must be a party to the proceedings. The next requirement is whether or not the documents are in the relevant parties' possession, custody or power.
15. I am conscious that if I, at the ancillary relief hearing, form a more educated view after having had the benefit of receiving the more detailed evidence and submissions and find that a party has not 'played by the rules', then I may be invited to draw adverse inferences provided that the evidence warrants it. As stated in **J v J** [1955] P 215 at 227, where one party has knowledge of the financial affairs and the other does not, the onus on that party to make full disclosure is a strong one. For the purpose of this ruling, I do not need to explore the exercise the Court needs to carry out if it is invited to consider whether it should draw an adverse inference.

² **Minwalla v Minwalla** [2005] 1 FLR 771 at 1064.

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Discussion and decision

16. With these principles in mind, I turn to the Petitioner's updated Schedule of Deficiencies. To the credit of both parties and their attorneys, the disclosure matters now requiring my attention have been reduced/narrowed due to their recent efforts.
17. The first relates to the request, set out at paragraph 2.c in the Petitioner's RFBP, for the Respondent to provide a year of Butterfield Bank Credit Card statements from September 2024. The Respondent has failed to provide those statements. Instead, he provided only a spreadsheet headed "*Butterfield MasterCard 9965 - itemised charges >\$300 with retained receipts*" in which he has set out a breakdown of the entries that he claims to be a full record of the entries that appeared on his credit card statements. Apart from his indication that he is concerned that providing the statements might disclose details identifying the confidential medical treatment that he may be receiving, it has not been made clear to the Court why he deems it inappropriate to provide what would be viewed as a normal item of disclosure in ancillary relief proceedings. I do not agree with him that the contents of the statements should be deemed to be irrelevant at this stage on the basis that it is not a joint card. **Having considered the submissions made, I am satisfied that it is appropriate to make an order that the Respondent provide a full set of his Butterfield MasterCard statements for account 9965 from September 2024 to date.** If any entries on the statements relate to payments made to medical service providers and provide details that goes beyond identifying the provider, date, location and the amount, and which may disclose the type of treatment received, then that latter detail may be redacted. The Petitioner agrees to any such redaction. **These statements should be provided by or on 15 May 2026.**
18. The second relates to the request, at paragraph 2.d in the Petitioner's RFBP, for the Respondent to provide confirmation about whether he accepted that he had an additional undisclosed personal account with UBS Switzerland account number ending 60R, the balance of which was US\$900,000 on 2 February 2017 having transferred this from his personal Cayman Butterfield Bank account. The Respondent has provided the Petitioner with a bank slip showing a payment of US\$1,018,000 6 days after the Petitioner's evidence of a bank balance dated 2 February 2017. The Respondent submits that this slip confirms that the UBS account has been closed. Arguably, that may be some evidence in support of the contention that the account has been closed, but it is not conclusive. **Accordingly, I order the Respondent to write forthwith to UBS asking them for written confirmation that the: (i) the account has closed; (ii) when that account was**

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closed; (iii) what the closing balance of the account was; and (iv) details of where any closing funds were transferred to. The Respondent must provide the Petitioner with a copy of the letter that he sends to UBS forthwith and he must provide all replies received from UBS concerning that communication to the Petitioner within 2 working days of him receiving them.

19. The third relates to the request, at paragraph 4 in the Petitioner's RFBP, for the Respondent to provide details about Kings Court Ltd. In particular, the Petitioner now seeks evidence of communications with CIBC regarding the account with them ending 750. The Petitioner does not accept the Respondent's contention that it is "likely" a dormant account and has concerns that funds are going to a Bank of Butterfield account which she contends has not been disclosed. The Petitioner states that there are transactions from the Respondent's personal account to the Kings Court account. The Respondent indicates that in or around 2015, Kings Court Ltd. did open an account with CIBC due to a proposed loan application which was then never pursued. He says that the account was never used operationally and only had a low four figure balance to meet the minimum deposit required by the Bank. The Respondent has compiled and provided a spreadsheet headed "*Butterfield statements-consolidation spending view*" for the period September 2024 to September 2025. When I look at the provided spreadsheet, I see a purported debit entry on 25 July 2025 of \$1,000 to Kings Court Ltd. from the Butterfield CIB account ending 676. I am satisfied that the Respondent has an obligation to give disclosure to verify his claim about the status of the account. **Accordingly, I order the Respondent to write forthwith to CIBC asking them for written confirmation that: (i) the account ending 750 has closed or is treated as being dormant; (ii) if closed, when that account was closed; (iii) if closed, what the closing balance of the account was; and (iv) if closed, details of where any closing funds were transferred to. The Respondent must provide the Petitioner with a copy of the letter that he sends to CIBC forthwith and he must provide all replies received from CIBC concerning that communication to the Petitioner within 2 working days of him receiving them. However, if the Respondent discovers that the said account is still active, then I order that he must provide bank statements from 1 September 2024 to date.**³

³ Having reviewed the Attorneys comments submitted pursuant to Practice Direction NO.1/2004 I am satisfied that the bank statements should be provided from September 2024 instead the 1 May 2025 date which was in the draft version of the judgment. When I direct this, I have in mind that the spreadsheet prepared by and provided by the Respondent was for transactions from September 2024 and the Petitioner should have the opportunity to cross reference the entries.

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20. The fourth relates to the request, at paragraph 9(i) in the Petitioner's RFBP, for the Respondent to provide a valuation for the boat named Tiara moored at Sunrise Landing which she says was purchased in 2009 for US\$160,000. The Respondent has provided a number of photographs which show the boat to be in serious disrepair. He contends that it has a "nil" value and that it would be disproportionate to expend money on the valuation. In light of the Respondent's non-valuation, the Petitioner has indicated that she would like access to the boat and to take possession of it. The Respondent did not feel able to respond to that request at the hearing. The Petitioner should of course be granted access to that vessel if she seeks a valuation. **I am not going to order that the Respondent obtain a valuation.** If a valuation is sought then ideally the parties should agree to instruct a joint valuer. However, the Respondent may wish to think carefully about how he will satisfy the Court about what his valuation of the boat is, even if that is just scrap valuation, because if it turns out that the boat has a meaningful value then the Respondent may have to deal with an inferences dispute. Also, if the Petitioner decides to commission a valuation, and that report shows a value that is not nil, there may be cost implications for the Respondent in relation to the cost of obtaining the valuation. These same considerations may apply if the Court, after reviewing the wider evidence related to the boat, finds that it must have a relevant valuation (even after taking into account removal expenses).
21. The fifth relates to the request at paragraph 10 in the Petitioner's RFBP, for disclosure of Butterfield credit card statements. This request overlaps with request 2.c mentioned above. On the basis that the Respondent has confirmed during the present hearing that there are no other credit cards save for the one ending 9965, the Petitioner seeks no further disclosure in relation to this request.
22. The sixth relates to the request, at paragraph 11.a in the Petitioner's RFBP, for disclosure concerning the non-functioning heavy equipment. This request is made in the context of the Petitioner's contending that the Respondent indicated to Scotiabank in January 2017 that the equipment had a valuation of US\$3,300,000 and of her belief that some equipment was in working order in July 2023. The Respondent has provided a number of photographs which portray various pieces of equipment apparently in serious disrepair and covered by overgrown vegetation. A few examples of his consistent view about all the various pieces are as follows: "*no resale or practicable value*", "*no realistic operational or commercial value*", "*condition consistent with scrap metal rather than functional commercial assets*" and "*derelict industrial*

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remnants with negligible asset value". The Respondent basically contends that all the equipment has no relevant value, especially if one takes into account the removal and transport expenses. He, therefore, argues that it would be disproportionate to expend money on obtaining valuations. In light of the Respondent's non-valuation, the Petitioner has indicated that she would like access to all the equipment and to take possession of it. The Respondent did not feel that he could respond to that request at the hearing. The Petitioner should of course be granted access to all of that equipment if she seeks to obtain her own valuations. **I am not going to order that the Respondent obtain a valuation of the various pieces of equipment.** If valuations are sought, then ideally the parties should agree to instruct a joint valuer. However, the Respondent may wish to think carefully about how he will satisfy the Court about his valuation of the equipment, even if that is just scrap valuation, because if it turns out that the pieces of equipment have meaningful value then he may face an inferences dispute if the Court is asked to consider drawing an inference. Also, if the Petitioner decides to commission valuations that produce reports advising values meaningfully above nil (even after taking into account removal expenses), there may be costs implications for the Respondent in relation to the cost of obtaining the various valuations. These same considerations may apply if the Court, after reviewing the wider evidence related to all the pieces of equipment, finds that it must have a relevant valuation (even after taking into account removal expenses). If the Court finds: (i) that the Respondent had represented to a bank in January 2017 that the value of the equipment was US\$3,300,000⁴; and/or (ii) that any of the equipment was operational in 2023,⁵ an explanation as why the equipment has been permitted to fall into apparent disrepair resulting in the alleged substantial loss of value may well then be required.

Costs

23. I intend to make an order reserving costs until the final ancillary relief hearing, at which time I will be better placed to make a more informed global decision about the parties' conduct in relation to disclosure.

Footnote - Further Order

24. Following the circulation, pursuant to Practice Direction 1/2004, of the draft version of this judgment for the attorneys' comments, the Petitioner's attorney replied on 5 May 2026:

⁴ Paragraph 11 bullet point 1 in the Petitioner's RFBP.

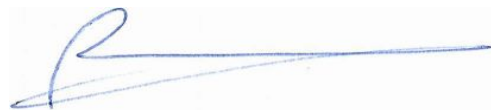
⁵ Paragraph 11 bullet point 4 in the Petitioner's RFBP.

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“...in respect of paragraph 19, we also sought an order in respect of disclosure from Butterfield Bank as we have never received any of these statements. We explained that after asking this question in original FBP's dated 28 October 2025, which was not complied with, the track later led to CIBC. However, after receiving Mr. Parr's own analysis of his accounts and as identified at paragraph 19, there are still transfers being made to Butterfield. We submitted that if Mr. Parr is right, and CIBC is dormant; the Butterfield account is the active one. We cannot know at this stage and either way, all accounts in respect of Kings Court Limited at both Butterfield and CIBC should have been disclosed to date.

We therefore invite His Lordship to add the same ruling at paragraph 19 in respect of Butterfield Bank and order disclosure of statements from September 2024 to date. His Lordship may recall that I submitted that this is the same account that Mrs. Parr had a card and access to until 1 October 2024 when her card was destroyed and access ceased. It is therefore imperative that she has transparency into account transactions since that time. In my submission, it is indefensible to fail to provide such disclosure in respect of Kings Court Limited, a company set up and operated during the marriage that both parties had access to, regardless of when each party says the date of separation was.”

25. On 6 May 2026 the Respondent's attorneys provided her helpful detailed comments concerning the draft judgement. She has made some suggestions to address the comments made by the Petitioner's attorney concerning the Butterfield account.
26. Having reviewed both Counsel's comments, I am satisfied that there should be an order made concerning disclosure of the Butterfield account. I feel that the less confusing way to do that is by simply adding a separate order to this final version of the judgment. **Accordingly, in addition to the above orders, I also order the Respondent to provide to the Petitioner the bank statements for the Butterfield account in the name of Kings Court from 1 September 2024 to date.**



.....
The Honourable Mr. Justice Richard Williams
JUDGE OF THE GRAND COURT