

REGIONAL JUDICIAL AND LEGAL SERVICES COMMISSION

ANNUAL REPORT 2021



**"Governance
in uncertain and
unchartered
times."**

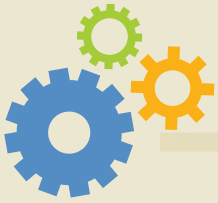
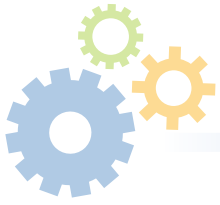


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The Chairman and Members of the Regional Judicial and Legal Services Commission



Front row sitting L-R

Mrs. Susan Branker Greene MSc | Mrs. Jacqueline Samuels-Brown QC | Hon. Mr. Justice Adrian Saunders - Chairman | Ms. E. Ann Henry QC

Back row standing L-R

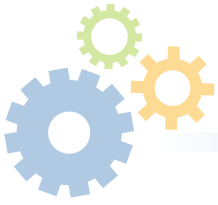
*Hon. Byron St. Michael Hylton OJ QC | Hon. Mr. Justice Dennis Morrison OJ CD QC | Mr. Brian Glasgow FCCA MSc
Hon. Mr. Justice Bryan Sykes OJ CD | Mr. Delano Bart QC | Mr. Michael Somersall DSM CCH | Mr. Elton Prescott SC*



Definition of Terms

In this Report the following terms which are frequently used have the meanings assigned to them below:

"The Agreement"	means the Agreement Establishing the Caribbean Court of Justice;
"The Commission" or "the RJLSC"	means the Regional Judicial and Legal Services Commission;
"The Court" or "the CCJ"	means the Caribbean Court of Justice;
"CARICOM"	means the Caribbean Community and Common Market;
"CCAT"	means the Caribbean Community Administrative Tribunal that was established by Statute approved by the Conference of Heads of Government of the CARICOM Community on February 27, 2019;
"Statute"	means the Statute of the Caribbean Community Administrative Tribunal;
"OECS"	means the Organisation of Eastern Caribbean States;
"The Treaty"	means the Revised Treaty of Chaguaramas;
"The Trust Fund"	means the Caribbean Court of Justice Trust Fund that was established by the Revised Agreement dated January 12, 2004; and
"The Trustees"	means the Board of Trustees of the Trust Fund.



Vision

To be a modern and effective administrative system exemplifying the best practices in support of the Caribbean Court of Justice discharging a fair and efficient system of justice.



Mission

The RJLSC will:

- Appoint as judges of the Caribbean Court of Justice persons of high moral character, intellectual and analytical ability, sound judgment, integrity and understanding of people and society.
- Ensure that the financial and human resources management of the Court and Commission is efficient, equitable and progressive.
- Cultivate an environment conducive to the development of professionalism, excellent work ethics, managerial competence and job satisfaction.



Introduction

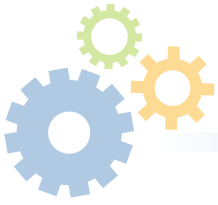
The Regional Judicial and Legal Services Commission (“Commission”) established by the Agreement Establishing the Caribbean Court of Justice, has responsibility for the selection, recruitment, hiring, and disciplining of the judges and employees of the Court.

Article V.10 of the Agreement provides that: “The Commission shall no later than 31 March in every year, submit to the Heads of Government an Annual Report of its work and operations during the previous year”. The Commission began producing an Annual Report to keep stakeholders apprised of the activities over the previous year. This report covers the period 1 January 2021 to 31 December 2021.

The Commission, served by ten (10) commissioners who work in their personal capacity, continued its support of the Caribbean Court of Justice in furtherance of its strategic goals and objectives. During this reporting period, four (4) meetings were convened. These meetings focused on streamlining the roles and responsibilities of the management of the Court, addressing the culture of the Court’s workforce, change management in a highly volatile and uncertain environment, instituting self-governance policies and procedures, supporting the Court’s Strategic Plan implementation and the JURIST Project.

Like every institution, the Commission was not immune to the effects of the COVID-19 pandemic. Embracing the “new normal” warranted modifications and adjustments to new modes for engaging in Commission meetings and working arrangements for the Commission’s business. To this end, the Commission calibrated to the changing paradigm while remaining focused on its remit. The agility with which members adapted to new technologies to address these evolving conditions with success, underscored their resilience and commitment to making a significant impact on the governance thrust in this uncharted period.

During 2021, the Commission supported the Court’s critical task of streamlining overlaps in the duties of the Court’s leaders and managers to enable the changes that need to be introduced to facilitate greater effectiveness and improve performance. The focus



Introduction *(continued)*

on the implementation of the Court's new structure required a new dimension to future work arrangements, spearheaded by more effective alignment for court leadership.

Staff engagement and support were common threads during these twelve months. As such, the Commission provided guidance and support for the overall staff well-being by endorsing work-from-home arrangements that continued throughout 2021. Adaptability was also a recurrent theme in this changing environment. All members of staff, through a Staff Interface Committee, were given ample opportunities to raise any concerns at the level of the Commission.

There was also general agreement among Members that the Commission should commence the process of developing a Strategic Plan focusing on its core remit. The process will commence with a Scorecard approach for their own work as a step to acculturating members on the mechanics for Strategic Plan implementation and value-added results which enable the Commission to address and prepare for risk and opportunities presented by the emerging trends, and preparation and accession of new jurisdictions to the CCJ.

During this year, attention was also paid to the recruitment of the Registrar of the Caribbean Community Administrative Tribunal following its establishment on February 17, 2020. The tenure of members of the Caricom Competition Commission was also extended.

The Chief Administrative Officer of the Commission recognises the exemplary work executed by the Commissioners and the Secretariat Staff and therefore extends appreciation for their tremendous support and contribution to the seamless execution of the Commission's business and plans in this period. Recognition must also be extended to the Chairman, Deputy Chairman, and members of the Commission for their guidance, direction, and oversight.

In this year's Annual Report, the Commission highlights the Republic of Haiti in its featured series on the Contracting Parties to the Agreement.



Functions of the Commission

The main functions of the Commission are set out in Article V.3(1) of the Agreement. This Article provides that:

The Commission shall have responsibility for:

- (a) Making appointments to the office of Judge of the Court, other than that of President.
- (b) Making appointments of those officials and employees referred to in Article XXVII and for determining the salaries and allowances to be paid to such officials and employees.
- (c) The determination of the terms and conditions of service of officials and employees.
- (d) The termination of appointments in accordance with the provisions of the Agreement.

The Agreement also sets out other functions of the Commission. These functions include:

- The exercise of disciplinary control over Judges of the Court, other than the President, and over officials and employees of the Court; Article V.3(2).
- The making of recommendations to the Heads of Government as to the person to be appointed President and for the removal of the President from office; Article IV.6.
- The determination of the terms and conditions and other benefits of the President and other Judges of the Court with the approval of the Heads of Government; Article XXVIII as amended.
- The making of Regulations –
 - to govern the appointment, discipline, termination of appointment and other terms and conditions of service and employment for Judges, other than the President, and officials and employees of the Court,
 - to prescribe the procedure governing the conduct of such proceedings, and
 - generally, to give effect to the Agreement; Article XXXI.

Under Article 172 of the Revised Treaty of Chaguaramas, the Commission has the responsibility for appointing the members of the CARICOM Competition Commission, and

By Article V of the Statute of the Caribbean Community Administrative Tribunal, the Commission also has responsibility for selecting the members of the Tribunal.



Composition of the Commission

The composition of the Commission as set out in Article V.1 of the Agreement is as follows:

A

The **President** who shall be the Chairman of the Commission.

B

Two persons nominated jointly by the Organisation of the Commonwealth Caribbean Bar Association (OCCBA) and the Organisation of Eastern Caribbean States (OECS) Bar Association.

C

One Chairman of the Judicial Services Commission of a Contracting Party selected in rotation in the English alphabetical order for a period of three years.

D

The **Chairman of a Public Service Commission** of a Contracting Party selected in rotation in the reverse English alphabetical order for a period of three years.

E

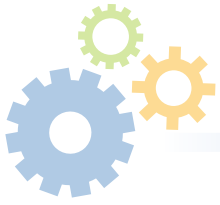
Two persons from civil society nominated jointly by the Secretary-General of the Community and the Director General of the OECS for a period of three years following consultations with regional non-governmental organisations.

F

Two distinguished jurists nominated jointly by the Dean of the Faculty of Law of the University of the West Indies, the Deans of the Faculties of Law of any of the Contracting Parties and the Chairman of the Council of Legal Education.

G

Two persons nominated jointly by the Bar or Law Associations of the Contracting Parties.



Composition of the Commission *(continued)*

In 2021, there were two changes to the composition of the Commission. The term of office of the Hon. Mme. Justice Yonette Cummings-Edwards OR CCH expired on September 10, 2021. Since Jamaica was next in the alphabetical order of the Contracting Parties, pursuant to Article V.1(c) of the Agreement, the Hon. Mme. Justice Yonette Cummings-Edwards was replaced on the Commission by the Hon. Mr. Justice Bryan Sykes OJ CD of Jamaica who took the oath of office virtually on October 1, 2021.

On October 14, 2021, Mr. Brian Glasgow FCCA MSc. of St. Vincent and the Grenadines, was appointed for a period of three (3) years effective November 6, 2021, to replace Dr. Francis Alexis QC, pursuant to Article V.1(e) of the Agreement.

On December 12, 2021, Mrs. Susan Branker Greene MSc was re-appointed for a period of three (3) years, pursuant to Article V.1(e) of the Agreement.

The individuals who served as members of the RJLSC in 2021, including the effective dates of their appointment and the basis for their appointment, are shown in **Table 1** below.


Date of Appointment	Name of Commissioner	Basis of Appointment	Relevant paragraph of Article V.1
July 4, 2018	Hon. Mr. Justice Adrian Saunders	President of the Court	(a)
September 19, 2019	Ms. E. Ann Henry QC	Nominated by OCCBA and OECS Bar Associations	(b)
November 17, 2016 [re-appointed November 17, 2019]	Mr. Delano Bart QC		
September 11, 2021	Hon. Mr. Justice Bryan Sykes OJ CD	Chairman, Judicial Services Commission, Jamaica	(c)
September 11, 2018	Hon. Mme. Justice Yonette Cummings-Edwards OR CCH	Chairman, Judicial Services Commission, Guyana	
January 9, 2020	Mr. Michael Somersall DSM CCH	Chairman, Public Service Commission, Guyana	(d)
December 12, 2018 [re-appointed December 12, 2021]	Mrs. Susan Branker Greene MSc	Secretary General of the Caribbean Community and the Director General of the Organization of Eastern Caribbean States	(e)
November 6, 2021	Mr. Brian Glasgow FCCA MSc		
November 6, 2015 [re-appointed November 5, 2018]	Dr. Francis Alexis QC		
October 29, 2016 [re-appointed October 29, 2019]	Hon. Mr. Justice Dennis Morrison OJ CD QC	Nominated jointly by the Dean of the Faculty of Law of the University of the West Indies, Deans of the Faculties of Law of the Contracting Parties and Chairman of the Council of Legal Education	(f)
February 12, 2020	Mrs. Jacqueline Samuels-Brown QC		
November 19, 2016 [re-appointed November 19, 2019]	Mr. Elton Prescott SC	Nominated by the Bar or Law Associations of the Contracting Parties	(g)
November 19, 2016 [re-appointed November 19, 2019]	Hon. Byron St. Michael Hylton OJ QC		

Table 1



Composition of the Commission (continued)

The membership of the Commission as reconstituted in 2021, the date of expiration of the term of office of each member and their nationality are shown shown below.

<p>Hon. Mr. Justice Adrian Saunders</p> <p>St. Vincent and the Grenadines</p> <p>Expiration of Term July 3, 2025</p> 	<p>Ms. E. Ann Henry QC</p> <p>Antigua and Barbuda</p> <p>Expiration of Term September 18, 2022</p> 	<p>Mr. Delano Bart QC</p> <p>St. Kitts and Nevis</p> <p>Expiration of Term November 16, 2022</p> 
<p>Hon. Mr. Justice Bryan Sykes OJ CD</p> <p>Jamaica</p> <p>Expiration of Term September 10, 2024</p> 	<p>Mr. Michael Somersall DSM CCH</p> <p>Guyana</p> <p>Expiration of Term January 8, 2023</p> 	<p>Mrs. Susan Branker Greene MSc</p> <p>Barbados</p> <p>Expiration of Term December 11, 2024</p> 
<p>Mr. Brian Glasgow FCCA MSc</p> <p>St. Vincent and the Grenadines</p> <p>Expiration of Term November 5, 2024</p> 	<p>Hon. Mr. Justice Dennis Morrison OJ CD QC</p> <p>Jamaica</p> <p>Expiration of Term October 28, 2022</p> 	<p>Mrs. Jacqueline Samuels-Brown QC</p> <p>Jamaica</p> <p>Expiration of Term February 11, 2023</p> 
<p>Mr. Elton Prescott SC</p> <p>Trinidad and Tobago</p> <p>Expiration of Term November 18, 2022</p> 	<p>Hon. Byron St. Michael Hylton OJ QC</p> <p>Jamaica</p> <p>Expiration of Term November 18, 2022</p> 	



About the Members of the Commission appointed in 2021



Hon. Mr. Justice Bryan Sykes OJ CD

Honourable Mr. Justice Bryan Sykes OJ CD, is the eighth Chief Justice of Jamaica since Jamaica gained independence in 1962. Chief Justice Sykes is an alumnus of St George's College, Titchfield High School, The University of the West Indies (1984), and the Norman Manley Law School (1986), following which, he entered Jamaica's public service in October 1986. He was Clerk of Court in the then Resident Magistrate's Court (now Parish Courts) before joining the Office of the Director of Public Prosecutions in 1988. While there, he rose through the ranks to become Senior Deputy Director of Public Prosecutions and acted as Director of Public Prosecutions on two occasions. Thereafter, he joined the Bench where he acted as Judge of the Supreme Court of Judicature of Jamaica in 2002 and was subsequently confirmed in 2005. In February 2018, he was appointed to act as Chief Justice of the Judiciary of Jamaica. He was confirmed as Chief Justice of the Judiciary of Jamaica in March 2018.

The Honourable Mr. Justice Bryan Sykes OJ CD is also a Humphrey Fellow (2002 to 2003) based at the University of Minnesota, during which time, he amassed experience and developed specialised knowledge in regulatory compliance, money laundering and anti-terrorist financing of organised crime. He has been a contributor to the Journal of Money Laundering Control and the West Indian Law Journal.

Mr. Brian A Glasgow, an independent financial services provider, is a retired partner of KPMG in Barbados and the Eastern Caribbean. He has over 30 years' experience in assurance and financial advisory services, financial management and corporate secretarial matters in the private sector. He is a Fellow of the Association of Chartered Certified Accountants and a Certified Public Accountant. He is also a Chartered Director and holds a Master of Science Degree in Accounting and Finance from the University of Northampton in the UK.

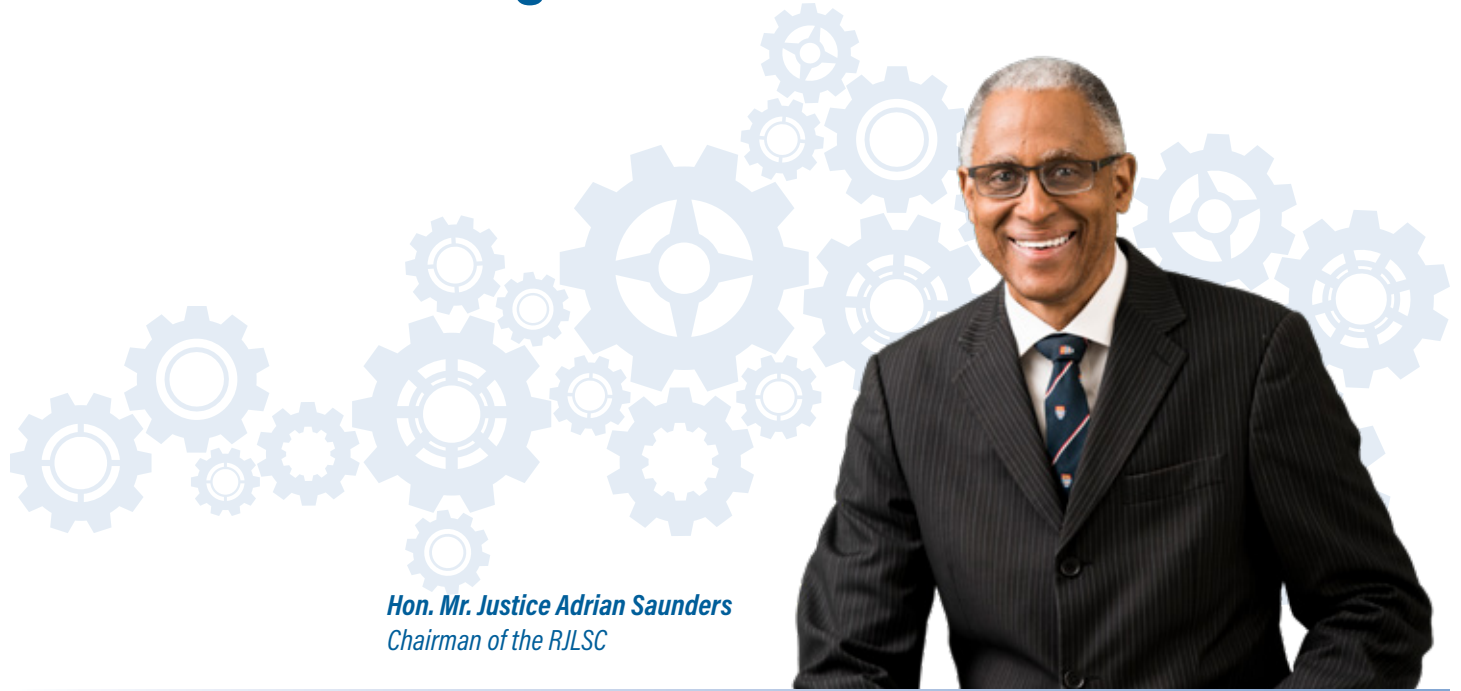
Mr. Glasgow is currently the Honorary Counsel for Sweden in St. Vincent and the Grenadines, Chairman of the Fiscal Responsibility Mechanism of St. Vincent and the Grenadines and the Deputy Chairman of the National Accreditation Board. He is also a former President of the Chamber of Industry and Commerce of St Vincent and the Grenadines.



Brian A. Glasgow FCCA MSc



Message from the Chairman



*Hon. Mr. Justice Adrian Saunders
Chairman of the RJLSC*

The year two thousand twenty-one reinforced the resilience of the Regional Judicial and Legal Services Commission as it seamlessly and successfully adjusted to the vagaries of the ongoing health crisis. The body as a whole and its various sub-committees convened virtually and functioned just as effectively as before, working in a purposeful manner with the Court and other organisms, to pursue organisational excellence.

The Commission met in plenary sessions on six occasions for a total of approximately 22 hours, four (4) of which were regularly scheduled meetings while the other two were specially convened or ad hoc meetings. Forty-two (42) other meetings were held by Commission sub-committees.

Over the period, the Commission placed considerable efforts on the enhancement of its corporate governance mechanisms and procedures by strengthening the effectiveness of existing procedures and identifying and closing gaps where these existed. The Commission also refined some of its processes for engaging with both internal, as well as, external stakeholders. In addressing the needs and organizational requirements of the

Court, the report from the Caribbean Centre for Development Administration (CARICAD) for the redesign of the organisational structure of both the Commission and the Court was reviewed and subsequently adopted. The implementation of the new structure began soon after the adoption.

Enhancement of Corporate Governance Mechanisms

Strong, effective governance mechanisms are core enablers of organisational excellence. In this regard, the Commission amended or approved a number of key operational and administrative guides and policy texts. These sought to support many of the key values and strategic focus areas of the Court - including judicial independence and integrity, accountability, workplace culture, and environment - while also supporting the Commission's own pursuit of organisational excellence. Among the documents engaging our attention were the Charters for three of the Commission's sub-Committees, the Judges' Compensation and Pensions Committee and the Judicial Discipline Regulations; the Staff Regulations; the Meeting Rules and Standard Operating Procedures for Commission Meetings; the on-boarding guidelines for Commissioners, and the



Conflict-of-Interest Policy. The framework for the Recognition and Appreciation of staff of both the Court and the Commission was also authorised.

Stakeholder Engagement

The Commission focused on refining its processes for engaging with stakeholders. In this regard, a Communication Policy was developed and approved, and procedures were devised to ensure the timely communication to staff of decisions of the Commission that affect them. In addition, the interface between staff and the Commission, through the HRSC, was deepened. The framework governing that interface was amended, and several matters affecting staff were addressed by the Commission in this fashion.

Organisational Re-design of the Court

Significant attention was given throughout the year to the recommendations of CARICAD, which had been engaged to review the existing organisation structure of the Court. The Report from CARICAD was thorough, detailed and designed to ensure optimal use of the Court's human capital and capacities. Full appreciation must be extended to CARICAD for the professional and collaborative manner in which the consultancy was carried out. The Commission held a number

of sessions with CARICAD before settling on a re-designed organisation structure for the Court and the Commission. Through a specially established Implementation Committee comprising Commissioners and the most senior leaders of the Court, the Commission worked assiduously to give effect to the new structure.

The year 2021 was a year in which both the Commission and the Court paid greater attention to the International Framework for Court Excellence. It was a productive year for the Commission. None of the work undertaken or successes achieved would have been possible without the significant input of the capable officers of the Commission's Secretariat or my colleague Commissioners. I therefore express my deepest gratitude to all members of the Commission for their tireless and dedicated service. The Commission conveys its utmost appreciation to Mrs. Jacqueline Graham, the Secretary to the Commission; Ms. Susan Campbell-Nicholas, Human Resources Manager; Mrs. Sherry-Ann Ramhit, Executive Officer and Ms. Simone Jackson, Senior Executive Assistant, for their able support to the Commission over the period.

Honourable Mr Justice Adrian Saunders
Chairman



Activities of the Commission

The RJLSC convened six (6) meetings in 2021 (four regularly scheduled meetings and two ad hoc meetings). Due to the continued travel restrictions imposed by many countries, all meetings were held virtually via Microsoft Teams.

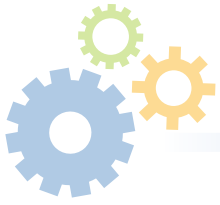
In addition to the six meetings, the Committees of the Commission met on forty-two occasions in 2021. The Committee meetings were also held virtually on Microsoft Teams on the

day(s) preceding/following a Commission meeting. The dates on which meetings of the Commission were held are listed in **Appendix A**, and the Members who attended each meeting of the Commission are listed in **Appendix B**. The dates on which meetings of the Committees were held are listed in **Appendix C**, and the Members of Committees of the Commission are listed in **Appendix D**.

During the period under review, the following matters were raised and ventilated at the respective meetings:

- Reviewed and approved amendments to the Staff Regulations for the employees of the Court and the Commission.
- Reviewed and amended the Framework to govern staff interface with the Commission for inclusion in the Protocol for Staff Interface with the RJLSC.
- Reviewed and approved Charters for the Constituent Instruments Review & Regulations Committee, the Financial Oversight Committee, the Human Resources and Selection Committee, the Judges Compensation and Pension Committee and the Pension Administration Committee.
- Reviewed and approved the RJLSC Judicial Discipline Regulations.
- Formalised the Rules of Meeting for the RJLSC and approved an Orientation Manual for New Commissioners as well as a Communication Policy and a Handbook for Commissioners which provides documented procedures for on-boarding of new Commissioners.
- Reviewed and approved a Confidentiality Agreement for new Commissioners.
- Reviewed and approved recommendations of PwC arising from the Internal Audit of the Court and the Commission.
- Reviewed the Report of CARICAD and commenced implementation of the new Organisational Structure for the Court and the Commission.
- Reviewed and ceased the practice of topping-up of medical claims for new Judges of the Court.
- Reviewed and adopted Standard Operating Procedures for the RJLSC's Regular Meetings.
- Reviewed and amended the gratuity for all new fixed-term contracts effective January 1, 2022.
- Implemented a Recognition & Appreciation Programme for staff of the Court and the Commission.
- Reconvened the Job Evaluation and Classification Committee to undertake the evaluation of the position of Administrative Coordinator (Judicial).
- Reconstituted the Job Evaluation and Classification Committee to be in compliance with Staff Regulation 9.3 JOB EVALUATION AND CLASSIFICATION COMMITTEE.

At the close of 2021, the Commission commenced discussions on the development of a Strategic Plan to guide its responsibilities to provide services to strengthen the Court's work with judiciaries and its stakeholders across the Region. The Commission also considered a draft Conflict-of-Interest Policy and implemented a process for immediate communication to staff on staff-related decisions of the RJLSC.



Activities of the Commission (continued)

In 2021, the Commission also deliberated on the following staffing activities for the Court:

Contract Employment - CCJ

- Laurissa Pena, Judicial Counsel I – April 2, 2021
- Dike Noel, Chief Public Education & Protocol Officer – July 21, 2021
- Alaina Reid, Judicial Counsel I – July 26, 2021

Renewal of Contract

- Kerine Dobson – Legal Officer – April 1, 2021

Reassignment - CCJ

- Danielle McConney – Public Education & Communication Officer I – November 1, 2021

Resignations - CCJ

- Elron Elahie, Executive Assistant Judicial – May 1, 2021
- Alaina Reid, Judicial Counsel I – November 6, 2021
- Vishal Dube, IS Manager – December 30, 2021

Deceased

- Trevor James – Security & Logistics Manager – December 2021



One of the many Virtual Meetings attended by the Commissioners in 2021.



Activities of the Commission (continued)



Human Resources and Selection Committee

The members who served on the Human Resources and Selection Committee (HRSC) during the reporting period were:

- **Mr. Elton Prescott, SC** - Chairman Chairperson
 - **Hon. Madam Justice Yonvette Cummings-Edwards OR CCH** (until September 10, 2021)
 - **Mrs. Jacqueline Samuels-Brown QC**
 - **Hon. Mr. Justice Bryan Sykes**, Chief Justice of the Judiciary of Jamaica (effective November 26, 2021)
- Support to the Committee was provided by:
- **Ms. Susan Campbell-Nicholas**, Human Resources Manager, RJLSC, and
 - **Ms. Jacqueline Graham**, Secretary to the Commission and Registrar & Chief Marshal, CCJ

The HRSC successfully executed and managed the matters before it during the period under review. The achievement of the Committee's tasks was due in great measure to the maximization of the available technological platforms. Under the guidance of the Chairman, Commissioner Elton Prescott SC, the Committee held its four (4) statutory meetings virtually on March 5, June 25, September 22 and November 26, 2021.

In addition to its statutory meetings in 2021, the Committee, in whole or part, also convened on several occasions to address matters related to recruitment and selection, staff engagement, policies and procedures, regulations and service provider arrangements. A more detailed list is shown below:

1. Recommended and approved by the Commission the review of Staff Regulations 6.4.2, 7.3, 7.12 and 8.4 of the January 2020 Staff Regulations with Staff Interface Committee and Security & Logistics Manager, CCJ.
2. Continued interrogation for a Regional Group Health Plan for judges of the CCJ and staff of the CCJ and RJLSC. However, given the legislation governing such plans regionally, it was not possible to implement such a benefit and a decision was taken to discontinue the matter.
3. Recommended and approved by the Commission revisions to the Protocols of Staff Interface Committee (SIC) to facilitate the efficient submission of human resources matters to the HRSC.
4. Consideration of the views of the Staff Interface Committee with respect to Staff Regulation: 7.14 on Study Leave and Staff Regulation 14: Representation.
5. Application for Study Leave from an employee.
6. Recruitment of Legal Officer, Judicial Counsel (x2), Chief Public Education & Protocol Officer and Lead Security Officers.
7. Recommended and approved by the Commission adjustment to gratuity for fixed-term contract.
8. Recommendation for the introduction of a Recognition and Appreciation Programme.
9. Recommended and approved by the Commission renewal of contract with Families-In-Action for the provision of an Employee Assistance Programme for the period May 2021 to May 2022.
10. Commenced drafting and review of a Grievance Policy stemming from the recommendations of the external audit.



Activities of the Commission *(continued)*



Pension Administration Committee

In 2021, the following members served on the Pension Administration Committee (PAC):

- **Dr. Francis Alexis QC**
(nominated and appointed as Chairman by the Commission);
- **Mr. Delano Bart QC,**
Hon. Mr. Justice Dennis Morrison OJ CD QC and
Mr. Michael Somersall DSM CCH
(nominated by the Commission);
- **Honourable Mr. Justice Jacob Wit**
(nominated by the President of the Court);
- **Mr. M. Musa Ibrahim**
(nominated by the CCJ Trust Fund);
- **Mrs. Sherry-Ann Ramhit,**
Mrs. Sheryl Washington-Vialva and
Mr. Anson Figaro
(nominated by the Pension Plan members).

Support provided by **Mrs. Annette Clarke-James** in the capacity of Secretary to the PAC effective October 01, 2021.

In 2021, there were changes to the composition of the PAC. The term of Dr. Francis Alexis QC as a Member of the Commission, expired on November 5, 2021. Consequently, his term as the Chairman of the PAC, also ended.

Mr. Delano Bart QC was appointed by the Commission as Chairman, effective November 6, 2021. The Commission also appointed Mr. Michael Somersall DSM CCH as a member of the PAC effective November 6, 2021

Upon the resignation of Mrs. Sherry-Ann Ramhit as Secretary to the PAC, the Commission appointed the HR Department to serve as Secretary to the PAC effective October 1, 2021. Currently, Mrs. Annette Clarke-James (Human Resources Officer – Compensation & Benefits) functions as Secretary to the PAC.



Virtual meeting of the Pension Administration Committee held in 2021



Activities of the Commission *(continued)*

The following activities were undertaken by the PAC:

Recommended, and the Commission approved, a formal Charter to guide the PAC in its administration of the Non-Judicial Staff Pension Plan. This Charter expanded on the functions of the PAC which were originally developed in 2013.

Recommended, and the Commission approved an amendment to the Nomination of Beneficiary form to ensure conformance to Rule 10 of the Non-Judicial Staff Pension Rules whereby the removal of the limitation of nominating only three (3) beneficiaries was achieved. The amendment took effect from October 1, 2021.

Developed a process to be adopted in the event of the demise of a Pension Plan member, pensioner or deferred pensioner. Two (2) documents were developed: Fact Sheet - Death Benefit Claim Guide and the Application for Death Benefits Form. These documents will be finalised in early 2022 for distribution.

Ensured Plan Members had access to their pension statements and other pension information online via the Pension Plan Administrator's website.

Reviewed and responded to queries and/or requests submitted by Pension Plan Members.

Requested two (2) Leaving Certificates from the Pension Plan Administrators.

As at December 31, 2021, the following activities were awaiting finalisation/approval:

- Development of a Standard Operating Procedure to guide the process from the time of enrolment to exiting the Pension Plan of a member.
- Research into alternative methods of verifying proof of life of a pensioner.



Judges' Compensation and Pension Committee

The Judges' Compensation and Pension Committee formed by the Commission under the Agreement Establishing the Caribbean Court of Justice, did not formally meet in 2021. However, the Committee reviewed its Charter which was earlier approved by the Commission in 2015 as recommended by PriceWaterHouse Coopers to keep abreast with current realities.

The recommendation of the Chairman of the Committee, the Hon. Mr. Justice Dennis Morrison, OJ CD QC, for the revision of the Charter, made at the Meeting held on 2 July, 2021 was formally approved to give effect to Articles V.3(1) and XXVIII (2) and (3) of the Agreement.



Activities of the Commission (continued)



Constituent Instruments Review and Regulations Committee

The Commission's pursuit to support the Court's vision of excellence in the review period saw intensive and sustained work of the Constituent Review and Regulations Committee in this reporting year, which considerably enhanced corporate governance mechanisms and procedures of both the Court and the Commission. The CIRRC also focused on identifying and closing gaps where these existed, and brought up-to-date existing policies from the Constituent Instruments.

Following the audit by PriceWaterHouse Coopers in 2020, the following regulations were approved -

- Recruitment and Selection Policy
- RJLSC Judicial Discipline Regulations
- Communication Policy
- Confidentiality Agreement

The Committee also devised the following new and more effective mechanisms for the Commission's governance and engagement with its members and its internal and external stakeholders -

- Rules for Meeting of the RJLSC
- Standard Operating Procedures for RJLSC's Regular Meetings
- Orientation Manual for New Commissioners
- Assignment of Task Protocol
- Handbook for Commissioners
- Conflict of Interest Policy

The Committee at the end of 2021 began discussions on developing a Delegation Policy for the Commission. It was expected that the members will meet in-person in 2022 however, the Committee's work did not slow down with the opportunities available to also carry out its work virtually.

In 2021 the members of the Constituent Instruments Review and Regulations Committee (CIRRC) comprised:

- Ms. E. Ann Henry, QC - Chairperson (effective July 2, 2021)
- Hon. Mr. Byron St. Michael Hylton, OJ QC (Deputy Chairperson, RJLSC)
- Mr. Elton Prescott, SC Chairperson, CIRRC (until July 01, 2021)
- Mr. Delano Bart, QC

The Committee was supported by:

- Ms. Jacqueline Graham, Secretary to the Commission and Registrar & Chief Marshal, CCJ
- Ms. Susan Campbell-Nicholas, Human Resources Manager, RJLSC



Financial Oversight Committee

The Financial Oversight Committee's (FOC) purpose is to assist the Court and the Commission in its oversight of the financial policies and strategies and to make reports and recommendations to the RJLSC.

During the reporting period the members of the Financial Oversight Committee's (FOC) were Commissioners:

- Mrs. Susan Branker Greene, MSc- Chairperson
- Hon. Mr. Byron St. Michael Hylton, OJ QC (Deputy Chairperson, RJLSC)
- Mr. Michael Somersall, DSM
- Hon. M. Justice Andrew Burgess (nominated by the President of the CCJ).

The Committee was supported by:

- Ms. Jacqueline Graham, Secretary to the Commission and Registrar & Chief Marshal, CCJ
- Ms. Andrea Callender, Finance & Manager, CCJ



Activities of the Commission *(continued)*

The most significant activities undertaken by the Committee for the year are reflected below:

CCJ & RJLSC Audited Financial Statements

In 2021, the FOC placed an Invitation to Tender for External Audit Services and recommended that the Commission award a three-year (2021-2023) external audit services contracts to Moore Trinidad and Tobago Ltd. This firm will audit the Court and the Commission's finance compliance with international financial reporting standards. Since being granted the contract, Moore Trinidad and Tobago Ltd has completed the 2021 audit for the Court and the Commission and submitted the finalised reports, issuing an unqualified audit opinion on the financial statements of the Court and the Commission. The auditors have indicated that these statements have been presented fairly, accurately, and free from fraud or error or material misstatement. The audited financial statements for 2021 are attached.

CCJ & RJLSC Management Accounts

The Court's and the Commission's management of the financial accounts (including the budgeted, actual capital costs and operating budgets and expenses) were reviewed by the FOC at each meeting. At the close of 2021, the FOC commended the Court for its ability to maintain expenditure within Budget Lines.

Internal Audit

In 2021, PricewaterhouseCoopers (PwC) completed the internal audit assignment, of the Court's IT Logical and Physical Security and its Human Resources, Registry, and Finance Departments assessments. In each instance of deficiency, the FOC accepted and continues to monitor the implementation of these recommendations according to timelines. At the close of 2021, fifty-one percent (51%) of the recommendations were completed, twenty-seven percent (27%) were in progress, with twenty-two percent (22%) were to be actioned. Additionally, the Post Audit Implementation, which focused on the information technology areas has begun.

FOC Charter

In 2021 the FOC Charter was updated to reflect the protocol for the writing of funds for the Court and the Commission, highlighting that funds' writing must be addressed first with the FOC with recommendations being made subsequently to the Commission. The FOC Charter now covers all the aspects of the FOC remit.



One of the virtual meetings of the Financial Oversight Committee held in 2021.



Extension of Tenure of Judge

The Protocol to the Agreement Establishing the Caribbean Court of Justice relating to the Tenure of Office of Judges of the Court was signed by the Contracting Parties in 2007. This Protocol gave the Commission the power to extend the tenure of a Judge of the Court for a maximum of three years or until the Judge attains the age of seventy-five (75) years. In 2021, pursuant to Article 11.1(b) of the Protocol, the Commission exercised this discretion and approved an extension of the tenure of the Hon. Mr. Justice Andrew Burgess for an additional three (3) years beyond April 12, 2022 [when he would have attained the age of seventy-two (72) years] to April 11, 2025, the day before he attains the age of seventy-five (75) years.



Under Article 172 of the Revised Treaty of Chaguaramas, the RJLSC is responsible for the appointment of members of the CARICOM Competition Commission (CCC).

The terms of office of Mr. Andrew Downes and Ms. Emalene Marcus-Burnett, expired on July 31, 2021. Since these two Members were due for re-appointment, the Chairman of the CCC, the Hon. Mr. Justice Christopher Blackman (Ret'd) recommended to the Commission that these two Members be re-appointed. The Commission, in accordance with Rule 173(3) of the Revised Treaty of Chaguaramas, re-appointed Mr. Downes and Ms. Marcus-Burnett to serve as Members of the CCC for a further term of five years, effective August 1, 2021.

The current members of the CCC are Mr. Justice Christopher Blackman (Ret'd) (Chairman), Mr. DeCoursey Eversley, Mr. Nester Alfred, Dr. Andrew Downes, Mrs. Emalene Marcus-Burnet, Mr. Anthony La Ronde and Mr. Timothy Jonas.

Table 2 below shows the membership of the CCC in 2021, the date of expiration of the term of office of each member and their nationality.

Name of Commissioner	Nationality	Date of Appointment	Date of Expiration of Term of Office
Mr. Justice Christopher Blackman (Ret'd) - Chairman	Barbados	July 12, 2018	July 11, 2023
Mr. DeCoursey Eversley	Barbados	October 16, 2015 <i>[re-appointed - October 16, 2020]</i>	October 15, 2025
Mr. Nestor Alfred	Saint Lucia	October 16, 2015 <i>[re-appointed - October 16, 2020]</i>	October 15, 2025
Dr. Andrew Downes	Barbados	August 1, 2016 <i>[re-appointed - August 1, 2021]</i>	July 31, 2026
Mrs. Emalene Marcus-Burnett	Barbados Trinidad & Tobago	August 1, 2016 <i>[re-appointed - August 1, 2021]</i>	July 31, 2026
Mr. Anthony La Ronde	Anguilla	July 12, 2018	July 11, 2023
Mr. Timothy Jonas	Guyana	July 12, 2018	July 11, 2023

Table 2 Caricom Competition Commission membership in 2021



Caribbean Community Administrative Tribunal

Under Clause 3 of the Statute of the Caribbean Community Administrative Tribunal (CCAT or Tribunal), the RJLSC is responsible for selecting the members of the Tribunal. In 2021, there was no change to the composition of the Tribunal.

Table 3 below shows the membership of the CCAT in 2021, the date of expiration of the term of office of each member and their nationality.

Name of Member	Nationality	Date of Appointment	Date of Expiration of Term of Office
Mr. Patterson Cheltenham QC	Barbados	February 17, 2020	February 16, 2024
Ms. Lisa Shoman SC	Belize	February 17, 2020	February 16, 2024
Dr. Emile Ferdinand QC	St. Kitts & Nevis	February 17, 2020	February 16, 2024
Ms. Dancia Penn OBE QC	British Virgin Islands	February 17, 2020	February 16, 2024
Mr. Westmin James	Trinidad & Tobago	February 17, 2020	February 16, 2024

Caribbean Community Administrative Tribunal membership in 2021

Appreciation of Commissioners who demitted office in 2021

The Commission expresses the sincerest gratitude to Dr. Francis Alexis QC and Mme. Justice Yonette Cummings-Edwards, who demitted office in 2021. Dr. Alexis QC served the Commission from November 6, 2015 for two terms until the end of his tenure on November 5, 2021. The Commission appreciates the dedicated service of Dr. Alexis who served, in part, as the Deputy Chairperson of the Commission. During his tenure, he also served as Chairperson of the Pension Administration Committee and a Member of the Judges' Compensation and Pension Committee. Dr. Alexis' insights and contributions to the work of the Commission and the Committees he served on were invaluable.

Mme. Justice Cummings-Edwards served on the Commission from September 11, 2018, to September 10, 2021. During her tenure, she also served as a Member of the Human Resources and Selection Committee. Commissioner Cumming-Edwards contributed greatly to the work of the Commission, she also played an active role in the HRSC which greatly benefited from her wisdom and experience as Chairperson of the Judicial Legal Services Commission of the Judiciary of Guyana.



Appreciation of Commissioners who demitted office in 2021 (continued)



Dr. Francis Alexis QC

Dr. Francis Alexis QC, a citizen of Grenada, was admitted to practice before the High Court of Justice in Grenada on December 10, 1980, having earned his LLM (1976), LLB (1973) and BA (1971) from the University of the West Indies (UWI), Cave Hill, Campus. Dr. Alexis also holds a Ph.D in Public Law (1980) from the University of Cambridge, England and a LEC (1977) from Hugh Wooding Law School. Dr. Alexis taught Law at the UWI from 1973 to 1983 and from 1990 to 1995. He also served as Attorney-General and Minister of Legal Affairs, and on several occasions, acted as Prime Minister of Grenada. "Dr. Alexis was appointed Queen's Counsel in the Eastern Caribbean on August 7, 2008.



Mme. Justice Yonette Cummings-Edwards OR CCH

Mme. Justice Yonette Decina Cummings-Edwards OR CCH, a citizen of the Republic of Guyana, began her legal career in 1988 as a State Counsel within the Chambers of the Director of Public Prosecutions. She served in various positions within the Chambers from 1988-2000. In June 2000 Mme. Justice Cummings-Edwards was appointed a Judge of the High Court of Guyana and in January 2008 was elevated as a Judge of the Court of Appeal of Guyana. From December 2015, she acted as Chief Justice of the Judiciary of Guyana and in March 2017, was appointed acting Chancellor of the Judiciary and currently serves in this position. She is also the recipient of two National Awards: the Cacique Crown of Honour (CCH) and the Order of Roraima, Guyana's second highest National Award, for her outstanding contributions to the field of law.

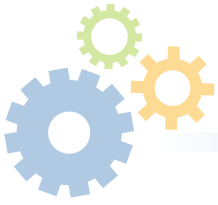


Ambassador Christopher Thomas

In Memoriam

The Commission regrets the passing of Ambassador Christopher Thomas who died in November 2021.

Ambassador Thomas served as a Member of the Regional Judicial and Legal Services Commission from August 26, 2004, to August 20, 2006. He served in his capacity as the Chairman of the Public Service Commission of Trinidad and Tobago pursuant to Article VI(d) of the Agreement. Ambassador Thomas during his term of office contributed significantly to the work of the Commission during its early years.



Staff of the Commission

Ms. Susan Campbell-Nicholas (Human Resources Manager), Mrs. Sherry-Ann Ramhit (Executive Officer) and Ms. Simone Jackson (Senior Executive Assistant) formed the core complement of the Secretariat of the RJLSC. Mrs. Jacqueline Graham, Registrar and Chief Marshal of the CCJ, is the Commission's Secretary and Chief Administrative Officer pursuant to Article V.11 of the Agreement. The Commission expresses its appreciation to the staff of the RJLSC Secretariat for their dedication to and support of the Commission's work.

The Commission's staff was supported by the CCJ's Registry, Finance & Administration Department, Communication & Information Department, Information Technology Unit, Security & Logistics Department and Human Resources Department in the execution of its duties.

Staff of the RJLSC



Ms. Simone Jackson
Senior Executive Assistant

Ms. Susan Campbell-Nicholas
Human Resources Manager

Hon. Mr. Justice Adrian Saunders
Chairman of the RJLSC

Mrs. Sherry-Ann Ramhit
Executive Officer

Mrs. Jacqueline Graham
Secretary to the Commission



Projected and Actual Expenditure of the Court and the Commission

2021-2022 Biennial Budget

The Commission and the Court were financed by quarterly disbursements from the CCJ Trust Fund. As of the end of 2021, the actual expenditures resulted in savings of 5% from the budgeted expenditure. Proper financial resource planning with the implementation of recommendations on its internal controls and governance framework, provided the Court and the Commission with additional tools for reporting on financial performance and mitigating risk.

Pension Payments

In 2021, the Court continued to make pension payments to the first two retired Presidents and four retired Judges. During the reporting period, the Court and the Commission also continued to make pension payments to thirteen (13) retired employees.

Appointment of new Auditors

In 2021, the Commission approved the employment of Moore Business Solutions T&T Limited to conduct the annual audit of the financial statements of the Commission for a three-year period from 2021 to 2023. The audited financial statements of the Commission for the 12-month period ending December 31, 2021 are attached as Appendix E

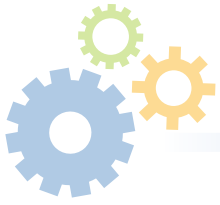
Interaction With the Board of Trustees and the CCJ Trust Fund

Throughout the course of 2021, the Court and the Commission continued to enjoy amicable relations with the CCJ Trust Fund. The parties also continued to observe the provisions of the revised Protocol for the Interfacing and Interaction between the Commission, the Court, and the Trust Fund which had been executed on December 3, 2018.



Matters of Note

16th Anniversary of the Court	On April 16, 2021, the Court celebrated the 16th anniversary of its inauguration. Due to the ongoing restrictions imposed due to the COVID-19 pandemic the Court and the Commission were again unable to celebrate this event in person.
Workplace Guidelines	As of mid-April 2021, new public health restrictions were implemented by the Government of Trinidad and Tobago (GORTT) in an effort to curb the spread of COVID-19. On May 16, 2022, the GORTT also implemented a State of Emergency which ended on November 18, 2021. On October 15, 2021, the President of the Court/ Chairman of the Commission issued an Addendum 3 to the Workplace Guidelines. The Addendum applied to all employees of the Court and the Commission, unless otherwise explicitly exempted, and is supplemental to the Workplace Guidelines approved by the RJLSC effective 27 May 2020 and amended on 29 June 2020. Addendum 3 also revoked and replaced Addendum 2 to the Workplace Guidelines which was issued on 5 August 2020.
RJLSC Logo Competition	The Commission in 2021 noted that its current letterhead cannot be IP protected since it carries the flags of the Member States of CARICOM, which cannot be branded. For this reason, the Commission agreed that it should have a logo, and it also agreed that the process to be adopted for this would be by way of a competition open to employees of the CARICOM Secretariat, CARICOM and Associate Institutions, and Members of the Bar Associations of CARICOM Member States. The Commission also agreed to award a cash prize of USD500 and a book to the winning entrant. In 2021, the Commission formed a sub-Committee comprising Commissioner E. Ann Henry QC, Mrs. Jacqueline Graham (Secretary to the Commission) and Mrs. Sherry-Ann Ramhit (Executive Officer of the Commission) to oversee the implementation of the RJLSC Logo Competition. The competition will be launched in 2022.
RJLSC Strategic Map	The Commission developed a draft Multi-Action Planning Framework (MAP) to guide the Commission in determining its strategic direction and strive for organisational excellence. The draft MAP will be further developed in 2022.
RJLSC Strategic Meetings	To fully discuss and treat with strategic issues related to the Court and the Commission, the Commission agreed to convene an additional meeting annually. The first such meeting will be held on February 19, 2022, prior to the Commission's regular meetings.
Internal Audit review	PricewaterhouseCoopers completed an Internal Audit review of the RJLSC and five key risk areas of the CCJ. Several risks and vulnerability areas were identified, and the requisite measures were proposed. Further details of the measures taken to address the identified gaps are provided in the Report of the RJLSC's Financial Oversight Committee.
Gratuity on Fixed-Term Contracts	The Commission, taking into consideration the current state of the CCJ Trust Fund, and the Commission's continued efforts to ensure financial prudence, agreed that with effect from January 1, 2021, that the gratuity for all new fixed-term contracts will be 10% of base salary instead of 20%.



Matters of Note *(continued)*

Harassment Policy 2021 Monitoring Report

In this reporting period, the Commission received the first Annual Monitoring Report in compliance with the Harassment Policy. This Report was submitted by the Human Resources Manager in accordance with Clause 47 of the CCJ/RJLSC Harassment Policy, which the Commission approved at its 118th Meeting held on September 27, 2019. The Report showed that no complaints had been submitted to the Harassment Committee for 2021. In compliance with Clause 47.4 of the Harassment Policy a detailed schedule was also provided to the Commission on the training sessions conducted by the Harassment Policy Training Committee.

Judicial Reform and Institutional Strengthening (JURIST) Project

The Judicial Reform and Institutional Strengthening (JURIST) Project, which is funded under an arrangement with the Government of Canada has made significant progress in the period under review.

Emphasis was placed on consolidating work with regional partners and establishing sustainability measures to enable a smooth transition to the end of the Project scheduled for March 30, 2023.

Some of the 2021 highlights of the Project include:

- Establishment of a transition team comprising representatives of the CCJ, the Project team, and other regional stakeholders to finalise details related to selected services and regional priorities for judiciaries following the Project closure in March 2023.
- Partnership with regional affiliates such as the Caribbean Association of Judicial Officers (CAJO) to adopt virtual methods for judicial training to facilitate greater access to stakeholders across the region.
- Introduction of Judiciaries in the region have vetted and approved guidance for improved practices such as the completed and soon-to-be-launched regional Criminal Bench Book for Magistrates and Parish Court Judges, and the Gender Equality Protocols for Judges and Magistrates in Barbados.

- Creation and strengthening of new mechanisms and institutions to perform critical work in the region. One example is the ongoing work with legal Public Education and Engagement Working Groups comprised of government and non-government actors, to engage the public in the context of COVID-19 and beyond. Another is the strengthening of the governance and functioning of the Sexual Offences Model Court in Antigua and Barbuda.
- Establishment of a governance mechanism for the new regional Knowledge Management System to ensure the dissemination of the aforementioned new knowledge and the other learning products and good practices which were developed and established by JURIST and its partners.

Notwithstanding the challenges presented by remote work and geographical separation, the team maintained a strong, collaborative approach with a disciplined focus on achieving objectives. This, however, has presented obstacles to progress on specific planned activities, such as jury trials of the Sexual Offences Model Court.

During the reporting period, the Project's Special Advisor, Ms. Nicole Jauvin, ended her contract with the Project due to medical reasons. The project team, the CCJ President, the Registrar & Chief Marshal, and leaders in the justice sector all recognize the contributions of Ms. Jauvin and sincerely thank her for the dedication and excellent work she provided during her time with the project, the sector, and the region.



Spotlight on Haiti

Located between the Caribbean Sea and the North Atlantic Ocean, Haiti occupies the western one-third of the island of Hispaniola and is situated 77 km southeast of Cuba. The Dominican Republic borders Haiti on the eastern side of the island.

Haiti, in the indigenous language, means “the land of the mountains.” The country’s highest peak, Pic la Selle, is part of the Massif de la Selle range located in southeastern Haiti and reaches nearly 2,715 meters. Haiti also comprises several surrounding islands namely: La Gonâve, la Tortue, l’Île-à-Vache, la Navase, etc.

Christopher Columbus landed in 1492 and claimed the island of Hispaniola for Spain. The Spanish built the New World’s first settlement on Haiti’s north coast. After changing hands numerous times and what many historians refer to as the largest and most successful rebellion by enslaved people, the islanders finally declared their independence from France in 1804 and changed the name of the country to Haiti. These Haitians created the first independent nation in the Caribbean. Haiti was also the second democracy in the Western Hemisphere (after the United States), and the first Black republic in the world. Left without a system for governing, and after years of struggle the eastern two-thirds of the island—the part that would eventually become the Dominican Republic—was returned to Spain in 1809.

One of the most densely populated countries in the world, Haiti has approximately 1,000 people for every square mile. Much of the population lives in rural areas working as farmers or laborers, but city population numbers are increasing. Haiti’s capital, Port-au-Prince, is its most populous city, with nearly three million residents. The island sits at the edge of a huge tectonic plate; when the plate shifts, it can cause an earthquake. Because of Haiti’s position on the edge of the plate, the country has a long history of very strong earthquakes. In August 2021, a massive magnitude 7.2 earthquake struck the country with an

estimated over 2,000 people killed and nearly 150,000 buildings damaged or destroyed.

The country’s two national parks, Pic Macaya and La Visite, each contain pine and tropical forests, which are home to a variety of species, including the Haitian boa, the rhinoceros iguana, and Haiti’s national bird - the Hispaniolan Trogan.

Most Haitians are of African origin, but a small number are of European descent. Haitian Creole (Kweyol, or Kreyol) and French are the official languages. Creole is normally used in daily life, and French, the second language of perhaps one-tenth of the people, is used in more formal circumstances. Nevertheless, written Creole is not widely accepted, because the school system teaches French as the main language.

Haiti has no official religion, and the constitution allows for religious freedom. More than half of the population practices Roman Catholicism, and approximately one-fourth is Protestant or independent Christian. Most Haitian Roman Catholics also practice Voodoo (Vodou, or Vodun), a religion whose gods (*lwa*) are derived from West African religions. In 2003, voodoo was declared an official religion. Today, marriages and other ceremonies held in the voodoo tradition are recognized by the government.



Spotlight on Haiti (continued)



A man invokes a "Gede" spirit during Haiti's annual Voodoo festival Fete Gede, at the National Cemetery in Port-au-Prince on Nov. 1. Revelers stream into cemeteries across the country, in a two-day celebration, to honor Baron Samedi, the guardian of the dead and ruler of the graveyard, and the rest of the Gede spirits which represent death and fertility.



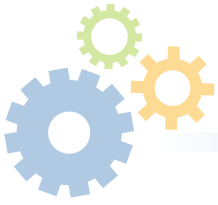
Women dancing in a Carnival parade, Port-au-Prince, Haiti. Dieu Nalio Chery/AP Images

Haitian culture has developed out of centuries of slavery and colonialism followed by the victory of newly self-emancipated slaves over Napoleon's armies and the establishment of an independent country. Removed from their African roots and having little contact with French culture, Haitians created a distinctive new culture with innovative art, literature, dance and music. Other influences, in addition to the initial ones from Africa and France, include those from Spanish and English-speaking areas of the Caribbean and North America. These have been combined and molded by shared experiences and hardships of generations of Haitians into contemporary Haitian culture.



The Citadelle Laferrière is a magnificent mountaintop fortress originally built after Haiti gained independence, to provide protection against French invasion. It remains in the same beautiful condition now as it did back then and is a revered symbol of their strength when faced with threats. On the northern coast of Haiti, located on the top of mountain Bonnet a L'Eveque, the Citadelle provides beautiful views of the surrounding green fields.

Citadelle Laferrière | ©Worldkings



Spotlight on Haiti (continued)



Palais de Sans-souci rear view | Palais de Sans-souci rear view ©Rémi Kaupp

Prior to being partially destroyed by an earthquake in 1842, the Sans-Souci Palace was home to the famous former “slave turned king,” Henri Christophe I. With its deep historical roots, the palace evokes a sense of nostalgic beauty and is often compared to the grandeur of the Palace of Versailles in France. The Palace features many high-arched windows as well as decadent staircases.



Palais de Sans-souci entrance | Palais de Sans-souci entrance ©Wikimedia Commons

The buildings at Site des Ramiers are located close to the Citadelle and the Sans-Souci Palace. It is a representation of liberty to the Haitians, as it was one of the first places to be constructed by black slaves who had gained their freedom. Together, the three spots form a designated World Heritage Site, and comprise the largest fortress in the Western Hemisphere.



Labadee is a private port on a secluded piece of paradise. Owned by the Royal Caribbean International cruise company, the crystal water, and white sandy beaches make it one of the most enchanting destinations on the island. Besides relaxing on the beach by the blue sea, visitors can participate in water sports, try their hand at a zipline, or shop from a selection of Haitian vendors.

Labadee, Haiti | ©Ricardo Mangual



Spotlight on Haiti (continued)

The National Flag of Haiti

At first the French Tricolor was used, however, in 1803, Haitians removed the white stripe from the Tricolor, and the new blue-red flag, representing the black and mulatto populations only. Through the 19th century, different flags were in use by independent Haitian states.

After the overthrow of Emperor Faustin-Élie Soulouque in 1859, Haiti remained under the blue-red flag until François "Papa Doc" Duvalier came into power and in 1964 altered the national flag to the black-red vertical stripes that had been used by Faustin-Élie, King Henry I, and Emperor Jacques I.

On February 17, 1986, ten days after the departure of Jean-Claude Duvalier, the Haitian nation reverts to the blue-red flag, which is ratified a year later by the official adoption of the March 29, 1987, Constitution. Also included on the flag are the Coat of Arms and the national motto "L'Union fait la force" ("Union makes strength").



Students salute as the national anthem is played at a ceremony marking Flag Day in Port-au-Prince on May 18. Haitians celebrated the 214th anniversary of the creation of their national flag.

The Coat of Arms of Haiti



The coat of arms of Haiti consists of six draped flags of the country, three on each side, which are positioned in front of a palm tree and cannons. In front of the cannons are a bugle, a drum, long guns, and ship anchors. Above the palm tree, there is a Phrygian cap placed as a symbol of freedom. Just above the ribbon with the motto are two pieces of chain with a broken link symbolizing the broken chain of slavery. On the ribbon is the national motto of Haiti "L'Union Fait La Force" which means "Union Makes Strength".



Spotlight on Haiti (continued)

The National Flower of Haiti



Hibiscus is the unofficial national flower of Haiti. Also known as choeback or rose kayenn in Haitian Kreyol. The Hibiscus is a genus of flowering plants of the Malvaceae family and is native to warm-tempered regions in the world, like Haiti. Hibiscus is not only appreciated for its beauty, but also for their medicinal effects and for its taste. The Hibiscus is known to be antibacterial, antispasmodic, and anti-hypertensive. In some places such as Venezuela, it is used to treat tumors due to its well-documented anti-carcinogenic activity. In Haiti, it is often used to treat inflammation, diarrhoea, and hematomas.

Tropical hibiscus (Hibiscus rosa-sinensis)

The National Dish of Haiti



Photo courtesy the New York Times

Griyo is the national dish of Haiti. It is made by washing pieces of pork shoulder in lemon or lime juice and marinating it in a Haitian spice mix (epis). Then it is fried. But Griyo alone is not a meal, which is why it is most commonly served with diri ak pwa wouj (red beans and rice) and pikliz (pickled cabbage and scotch bonnet peppers) or with fried plantain.

The National Bird of Haiti



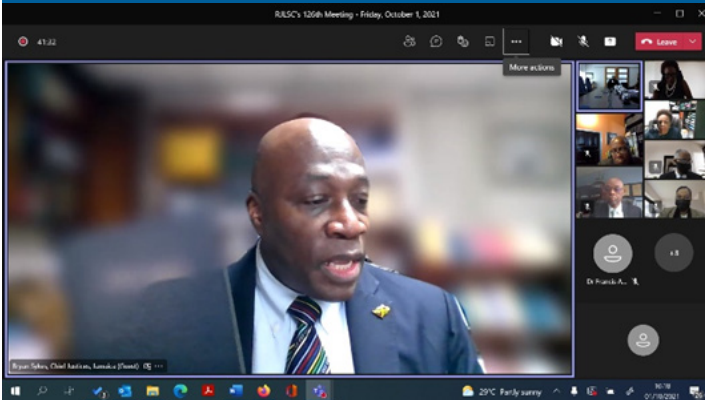
Photo courtesy the New York Times

The Hispaniolan trogon (Priotelus roseigaster) is a species that is endemic to Hispaniola and are recognized as the national bird of Haiti. It is also known for its brilliant coloring, with shades of blue, red, gray, black, and a gamut of other colors that will leave you amazed at its natural beauty. While most birds travel across the seas for migration, in winter, this bird leaves its high perches and comes closer to the ground, or the sea level, since it is often warmer there.

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Snapshots in 2021



Virtual swearing-in of Hon. Mr. Justice Bryan Sykes OJ CD as a Member of the Commission.



Virtual swearing-in of Mr. Brian Glasgow FCCA Msc as a Member of the Commission

APPENDIX A

Meetings of the Regional Judicial and Legal Services Commission held in 2021

No.	Meeting No.	Dates of Meetings of Commission
1.	Special	January 21, 2021
2.	124	March 12, 2021
3.	Special	April 28, 2021
4.	125	July 2, 2021
5.	126	October 1, 2021
6.	127	December 3, 2021



APPENDIX B

Attendance of Members at Commission Meetings held in 2021

Name of Commissioner	Jan 21	March 12	April 28	July 2	Oct 1	Dec 3
Hon. Mr. Justice Adrian Saunders (Chairman)	✓	✓	✓	✓	✓	✓
Ms. E. Ann Henry QC	✓	✓	✓	✓	✓	✓
Mr. Delano Bart QC	✓	✓	✓	✓	✓	✓
Hon. Mme. Yonette Cummings-Edwards CCH OR	✓	✓	✓	✓	✘	✘
Mr. Michael Somersall DSM CCH	✓	✓	✓	✓	✓	✓
Mrs. Susan Branker Greene MSc	✓	✓	✓	✓	✓	✓
Dr. Francis Alexis QC (Deputy Chairman)	✓	✓	✘	✓	✓	✘
Hon. Mr. Justice Dennis Morrison OJ CD QC	✓	✓	✓	✘	✓	✓
Mrs. Jacqueline Samuels-Brown, QC	✓	✓	✓	✘	✓	✓
Hon. Michael Hylton OJ QC (Deputy Chairman – effective 6 Nov. 21)	✓	✘	✓	✓	✓	✓
Mr. Elton Prescott SC	✓	✓	✘	✓	✓	✓
Hon. Mr. Justice Bryan Sykes OJ CD	--	--	--	--	✓	✓
Mr. Brian Glasgow FCCA, Msc	--	--	--	--	--	✓
Total No. of Members who Attended	11	10	9	9	11	11

Key:

- ✓ Attended meeting
- ✘ Term of Office Expired
- ✘ Absent from meeting
- Not yet appointed a member of the RJLSC



APPENDIX C

Meetings of Committees held in 2021

No	Date of Meetings	Commission's Representative(s)	Purpose of Meeting
1.	February 2, 2021	Mr. Elton Prescott SC (Chairperson) Mr. Delano Bart QC Hon. Michael Hylton OJ QC Ms. E. Ann Henry QC	Constituent Instruments Review and Regulations Committee
2.	February 5, 2021	Mr. Elton Prescott SC (Chairperson) Mr. Delano Bart QC Ms. E. Ann Henry QC	Constituent Instruments Review and Regulations Committee
3.	February 11, 2021	Mr. Elton Prescott SC (Chairperson) Hon. Michael Hylton OJ QC Ms. E. Ann Henry QC	Constituent Instruments Review and Regulations Committee
4.	February 16, 2021	Mr. Elton Prescott SC (Chairperson) Hon. Michael Hylton OJ QC	Constituent Instruments Review and Regulations Committee
5.	March 2, 2021	Mr. Elton Prescott SC (Chairperson) Mr. Delano Bart QC Hon. Michael Hylton OJ QC Ms. E. Ann Henry QC	Constituent Instruments Review and Regulations Committee
6.	March 5, 2021	Mr. Elton Prescott SC (Chairperson) Mr. Delano Bart QC Hon. Michael Hylton OJ QC Ms. E. Ann Henry QC	Constituent Instruments Review and Regulations Committee
7.	March 5, 2021	Mr. Elton Prescott SC (Chairperson) Hon. Mme Justice Yonette Cummings-Edwards CCH OR Mrs. Jacqueline Samuels-Brown, QC	Human Resources and Selection Committee
8.	March 9, 2021	Mrs. Susan Branker Greene MSc (Chairperson) Hon. Michael Hylton OJ QC Mr. Michael Somersall DSM CCH	Financial Oversight Committee
9.	March 10, 2021	Dr. Francis Alexis QC (Chairperson) Mr. Delano Bart QC Hon. Mr. Justice Dennis Morrison OJ CD QC	Pension Administration Committee



APPENDIX C - Meetings of Committees held in 2021 (continued)

No	Date of Meetings	Commission's Representative(s)	Purpose of Meeting
10.	April 9, 2021	Mr. Elton Prescott SC (Chairperson) Hon. Mme Justice Yonette Cummings-Edwards CCH OR Mrs. Jacqueline Samuels-Brown, QC Mrs. Susan Branker Greene MSc	Review of CARICAD's Report
11.	April 23, 2021	Hon. Mr. Justice Adrian Saunders Commissioner Elton Prescott SC	Interviews for Chief Public Education & Protocol Officer
12.	April 27, 2021	Hon. Mr. Justice Adrian Saunders Commissioner Elton Prescott SC	Interviews for Chief Public Education & Protocol Officer
13.	May 6, 2021	Hon. Mr. Justice Adrian Saunders Commissioner Elton Prescott SC	Final Interviews for Chief Public Education & Protocol Officer
14.	June 23, 2021	Mrs. Susan Branker Greene MSc (Chairperson) Mr. Michael Somersall DSM CCH	Financial Oversight Committee
15.	June 25, 2021	Mr. Elton Prescott SC (Chairperson) Hon. Mme Justice Yonette Cummings-Edwards CCH OR Mrs. Jacqueline Samuels-Brown, QC	Human Resources and Selection Committee
16.	June 30, 2021	Dr. Francis Alexis QC (Chairperson) Mr. Delano Bart QC	Pension Administration Committee
17.	June 30, 2021	Mrs. Susan Branker Greene MSc (Chairperson) Hon. Michael Hylton OJ QC Mr. Michael Somersall DSM CCH	Financial Oversight Committee
18.	July 1, 2021	Mr. Elton Prescott SC (Chairperson) Mr. Delano Bart QC Ms. E. Ann Henry QC	Constituent Instruments Review and Regulations Committee
19.	July 22, 2021	Hon. Mr. Justice Adrian Saunders (Chairperson) Mr. Elton Prescott SC	RJLSC Implementation Committee
20.	August 4, 2021	Hon. Mr. Justice Adrian Saunders (Chairperson) Mrs. Susan Branker Greene MSc	RJLSC Implementation Committee Meeting with CCJ Trust Fund
21.	August 16, 2021	Mr. Elton Prescott SC (Chairperson) Hon. Mme Justice Yonette Cummings-Edwards CCH OR Mrs. Jacqueline Samuels-Brown, QC	Human Resources and Selection Committee - Meeting with Staff Interface Committee



APPENDIX C - Meetings of Committees held in 2021 (continued)

No	Date of Meetings	Commission's Representative(s)	Purpose of Meeting
22.	August 20, 2021	Hon. Mr. Justice Adrian Saunders (Chairperson) Mr. Elton Prescott SC Mrs. Susan Branker Greene MSc	RJLSC Implementation Committee
23.	August 23, 2021	Mr. Elton Prescott SC (Chairperson) Hon. Mme Justice Yonette Cummings-Edwards CCH OR Mrs. Jacqueline Samuels-Brown, QC	Human Resources and Selection Committee - Meeting with Managers
24.	September 1, 2021	Mr. Elton Prescott SC	Meeting with CARICAD
25.	September 16, 2021	Hon. Mr. Justice Adrian Saunders (Chairperson) Mr. Elton Prescott SC Mrs. Susan Branker Greene MSc	RJLSC Implementation Committee
26.	September 22, 2021	Mrs. Susan Branker Greene MSc (Chairperson) Hon. Michael Hylton OJ QC Mr. Michael Somersall DSM CCH	Financial Oversight Committee
27.	September 27, 2021	Ms. E. Ann Henry QC (Chairperson) Mr. Elton Prescott SC Mr. Delano Bart QC Hon. Michael Hylton OJ QC	Constituent Instruments Review and Regulations Committee
28.	September 29, 2021	Mr. Elton Prescott SC (Chairperson) Mr. Jacqueline Samuels-Brown QC	Human Resources and Selection Committee
29.	September 29, 2021	Dr. Francis Alexis QC (Chairperson) Mr. Delano Bart QC Hon. Mr. Justice Dennis Morrison OJ CD QC	Pension Administration Committee
30.	October 5, 2021	Hon. Mr. Justice Adrian Saunders (Chairperson) Mr. Elton Prescott SC Mrs. Susan Branker Greene MSc	RJLSC Implementation Committee
31.	October 19, 2021	Hon. Mr. Justice Adrian Saunders (Chairperson) Mr. Elton Prescott SC Mrs. Susan Branker Greene MSc	RJLSC Implementation Committee - Meeting with Staff
32.	October 29, 2021	Ms. E. Ann Henry QC (Chairperson) Mr. Elton Prescott SC Mr. Delano Bart QC Hon. Michael Hylton OJ QC	Constituent Instruments Review and Regulations Committee
33.	November 3, 2021	Hon. Mr. Justice Adrian Saunders (Chairperson) Mrs. Susan Branker Greene MSc	RJLSC Implementation Committee



APPENDIX C - Meetings of Committees held in 2021 (continued)

No	Date of Meetings	Commission's Representative(s)	Purpose of Meeting
34.	November 12, 2021	Ms. E. Ann Henry QC (Chairperson) Mr. Elton Prescott SC Mr. Delano Bart QC Hon. Michael Hylton OJ QC	Constituent Instruments Review and Regulations Committee
35.	November 12, 2021	Mrs. Susan Branker Greene MSc Mr. Elton Prescott SC	Classification Committee
36.	November 24, 2021	Mrs. Susan Branker Greene MSc (Chairperson) Hon. Michael Hylton OJ QC Mr. Michael Somersall DSM CCH	Financial Oversight Committee
37.	November 26, 2021	Mr. Elton Prescott SC (Chairperson) Mrs. Jacqueline Samuels-Brown, QC Hon. Mr. Justice Bryan Sykes OJ CD	Human Resources and Selection Committee
38.	November 26, 2021	Hon. Mr. Justice Adrian Saunders (Chairperson) Mr. Elton Prescott SC Mrs. Susan Branker Greene MSc	RJLSC Implementation Committee
39.	November 30, 2021	Mrs. Susan Branker Greene MSc Mr. Elton Prescott SC	Classification Committee
40.	November 30, 2021	Mr. Delano Bart QC (Chairperson) Hon. Mr. Justice Dennis Morrison OJ CD QC Mr. Michael Somersall DSM CCH	Pension Administration Committee
41.	December 28, 2021	Hon. Mr. Justice Adrian Saunders Mrs. Susan Branker Greene MSc Mrs. Jacqueline Samuels-Brown, QC Mr. Elton Prescott SC Hon. Mr. Justice Bryan Sykes OJ CD	Interviews for the position of Senior Manager, Corporate Administration
42.	December 29, 2021	Hon. Mr. Justice Adrian Saunders Mrs. Susan Branker Greene MSc Mrs. Jacqueline Samuels-Brown, QC Mr. Elton Prescott SC Hon. Mr. Justice Bryan Sykes OJ CD	Interviews for the position of Senior Manager, Corporate Administration



APPENDIX D

Members of Committees and sub-Committees in 2021

Name of Committee	Members
Constituent Instruments Review and Regulations Committee	<ul style="list-style-type: none"> •Mr. Elton Prescott SC (Chairperson) •Ms. E. Ann Henry QC (Chairperson) •Hon. Mr. Byron St. Michael Hylton OJ QC •Mr. Delano Bart QC
Human Resources and Selection Committee	<ul style="list-style-type: none"> •Mr. Elton Prescott SC (Chairperson) •Hon. Mme Justice Yonette Cummings-Edwards •Mrs. Jacqueline Samuels-Brown QC •Hon. Mr. Justice Bryan Sykes OJ CD
Judges' Compensation and Pension Committee	<ul style="list-style-type: none"> •Hon. Mr. Justice Dennis Morrison OJ CD QC (Chairperson) •Dr. Francis Alexis QC •Hon. Byron Hylton OJ QC
Pension Administration Committee	<ul style="list-style-type: none"> • Dr. Francis Alexis QC (Chairperson) •Mr. Delano Bart QC (Chairperson) •Hon. Mr. Justice Dennis Morrison OJ CD QC •Mr. Michael Somersall DSM CCH
Financial Oversight Committee	<ul style="list-style-type: none"> •Mrs. Susan Branker Greene MSc (Chairperson) •Hon. Mr. Byron St. Michael Hylton OJ QC •Mr. Michael Somersall DSM CCH
Job Evaluation & Classification Committee (JECC)	<ul style="list-style-type: none"> •Mr. Elton Prescott SC •Mrs. Susan Branker Greene MSc
RJLSC Implementation Committee	<ul style="list-style-type: none"> •Hon. Mr. Justice Adrian Saunders (Chairperson) •Mr. Elton Prescott SC •Mrs. Susan Branker Greene MSc

REGIONAL JUDICIAL AND LEGAL SERVICES COMMISSION

ANNUAL REPORT **2021**

AUDITED FINANCIAL STATEMENTS
for the year ended
DECEMBER 31, 2021



AUDITED FINANCIAL STATEMENTS
for the year ended December 31, 2021
(Expressed in Trinidad and Tobago Dollars)

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Supplementary Financial Information

(Stated in United States Dollars):

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Statement of Management Responsibilities

Management is responsible for the following:

- Preparing and fairly presenting the accompanying financial statements of The Regional Judicial and Legal Services Commission which comprise the statement of financial position as at December 31, 2021, the statements of comprehensive income, changes in accumulated surplus and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information;
- Ensuring that the Commission keeps proper accounting records;
- Selecting appropriate accounting policies and applying them in a consistent manner;
- Implementing, monitoring and evaluating the system of internal control that assures the security of the Commission's assets, detection/prevention of fraud, and the achievement of the Commission's operational efficiencies;
- Ensuring that the system of internal control operated effectively during the reporting period;
- Producing reliable financial reporting that complies with laws and regulations; and
- Using reasonable and prudent judgment in the determination of estimates.

In preparing these audited financial statements, management utilised the International Financial Reporting Standards (IFRS), as issued by the International Accounting Standards Board and adopted by the Institute of Chartered Accountants of Trinidad and Tobago. Where IFRS presented alternative accounting treatments, management chose those considered most appropriate in the circumstances.

Nothing has come to the attention of management to indicate that the Commission will not remain a going concern for the next twelve months from the reporting date; or up to the date the accompanying financial statements have been authorised for issue, if later.

Management affirms that it has carried out its responsibilities as outlined above.

/s/ A. Saunders

Signed
Title: Chairman
Date: May 4, 2022

/s/ E. Prescott

Signed
Title: Commissioner
Date: May 4, 2022



Independent Auditor's Report



**The Commissioners,
The Regional Judicial and Legal Services Commission**

Opinion

We have audited the financial statements of The Regional Judicial and Legal Services Commission ("the Commission"), which comprise the statement of financial position as of December 31, 2021, the statements of comprehensive income, changes in accumulated surplus, and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statement presents fairly, in all material respects, the financial position of The Commission as at December 31, 2021, and its financial performance and cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRS).

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Commission in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code), and we have fulfilled our other ethical responsibilities in accordance with the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with IFRS, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Commission's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Commission or to cease operations, or have no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Commission's financial reporting process.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is



Independent Auditor's Report (continued)
Auditors' Responsibilities for the Audit of the Financial Statements (continued)

a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Commission's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Commission's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Commission to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We are responsible for the direction, supervision and performance of the audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

San Juan
May 4, 2022

Chartered Accountants



Statement of Financial Position as at December 31, 2021

(Expressed in Trinidad and Tobago Dollars)

	Note	2021	2020
Assets			
Non-current assets			
Property, plant and equipment	3	330,703	150,571
Retirement benefits due from Trust Fund	4	<u>2,421,780</u>	<u>2,475,300</u>
Total non-current assets		<u>2,752,483</u>	<u>2,625,871</u>
Current assets			
Other receivables	6	38,662	57,827
Cash and cash equivalents		<u>2,810,764</u>	<u>4,107,773</u>
Total current assets		<u>2,849,426</u>	<u>4,165,600</u>
Total assets		<u>5,601,909</u>	<u>6,791,471</u>
Accumulated surplus and liabilities			
Accumulated surplus		<u>2,196,754</u>	<u>2,233,076</u>
Total Accumulated surplus		<u>2,196,754</u>	<u>2,233,076</u>
Non-current liability			
Retirement benefit liability	7	<u>2,421,780</u>	<u>2,475,300</u>
Total non-current liability		<u>2,421,780</u>	<u>2,475,300</u>
Current liabilities			
Due to related party	5	924,568	970,619
Other payables and accruals	8	<u>58,807</u>	<u>1,112,476</u>
Total current liabilities		<u>983,375</u>	<u>2,083,095</u>
Total accumulated surplus and liabilities		<u>5,601,909</u>	<u>6,791,471</u>

The accompanying notes on pages 52 to 66 and Supplementary Financial Information on page 67 to 70 form an integral part of these financial statements.

The financial statements were approved for issue by the Commissioners on May 4, 2022, on behalf of the Regional Judicial and Legal Services Commission.

Chairman: /s/ A. Saunders

Commissioner: /s/ E. Prescott



Statement of Comprehensive Income for the Year Ended December 31, 2021 (Expressed in Trinidad and Tobago Dollars)

	Note	2021	2020
Funding from the Trust Fund	9	1,935,216	3,824,425
Other income		<u>1,209</u>	<u>1,133</u>
		1,936,425	3,825,558
Administrative expenses	10	<u>(1,825,567)</u>	<u>(3,548,314)</u>
Surplus		110,858	277,244
Other comprehensive gain/loss:			
<i>Items that will not be reclassified to profit or loss</i>			
Re-measurements of defined benefit pension plan	7	<u>(147,180)</u>	<u>(194,010)</u>
Total comprehensive (deficit) / surplus for the year		<u>(36,322)</u>	<u>83,234</u>

The accompanying notes on pages 52 to 66 and Supplementary Financial Information on page 67 to 70 form an integral part of these financial statements.



Statement of Changes in Accumulated Surplus for the Year Ended December 31, 2021

(Expressed in Trinidad and Tobago Dollars)

	Accumulated Surplus
Year ended 31 December 2021	
Balance as at 1 January 2021	2,233,076
Total comprehensive deficit for the year	<u>(36,322)</u>
Balance as at 31 December 2021	<u>2,196,754</u>
Year ended 31 December 2020	
Balance as at 1 January 2020	2,149,842
Total comprehensive surplus for the year	<u>83,234</u>
Balance as at 31 December 2020	<u>2,233,076</u>

The accompanying notes on pages 52 to 66 and Supplementary Financial Information on page 67 to 70 form an integral part of these financial statements.



Statement of Cash Flows for the Year Ended December 31, 2021 (Expressed in Trinidad and Tobago Dollars)

	2021	2020
Cash Flows from operating activities		
Total comprehensive (deficit) / surplus for the year	(36,322)	83,234
Adjustments to reconcile total comprehensive surplus for the year to net cash provided by operating activities:		
Interest income	(1,209)	(1,133)
Depreciation	<u>60,780</u>	<u>18,888</u>
Net Cash flows from Operating Activities	23,249	100,989
Increase in retirement benefits due from Trust Fund	(53,520)	(388,020)
Decrease)/(increase) in other receivables	19,165	(22,350)
(Decrease)/increase in retirement benefit liability	(53,520)	388,020
(Decrease)/increase in due to related party	(46,051)	37,991
(Decrease)/increase in accounts payables and accruals	<u>(1,053,669)</u>	<u>1,015,790</u>
Net cash (used in) / provided by operating activities	<u>(1,057,306)</u>	<u>1,132,420</u>
Cash Flows from investing activities		
Interest received	1,209	1,133
Acquisition of property, plant and equipment	<u>(240,912)</u>	<u>(112,800)</u>
Net cash used in investing activities	<u>(239,703)</u>	<u>(111,667)</u>
Increase in cash and cash equivalents for the year	(1,297,009)	1,020,753
Cash and cash equivalents as at 1 January	4,107,773	3,087,020
Cash and cash equivalents as at 31 December	<u>2,810,764</u>	<u>4,107,773</u>

The accompanying notes on pages 52 to 66 and Supplementary Financial Information on page 67 to 70 form an integral part of these financial statements.



Notes to the Financial Statements for the Year Ended December 31, 2021

1. Establishment and principal activity

The Caribbean Court of Justice (the “Court”) and the Regional Judicial and Legal Services Commission (the “Commission”) were established on February 14, 2001, by the Agreement Establishing the Caribbean Court of Justice (the “Agreement”). The Agreement was signed on that date by the following Caribbean Community (CARICOM) states; Antigua & Barbuda, Barbados, Belize, Grenada, Guyana, Jamaica, St. Kitts & Nevis, St. Lucia, Suriname and Trinidad & Tobago. Two further states, Dominica and St. Vincent & The Grenadines, signed the Agreement on February 15, 2003, bringing the total number of signatories to 12.

The Court was inaugurated on April 16, 2005, in Port of Spain, Trinidad and Tobago.

The first Commission came into force on August 21, 2003, and works to ensure that the Court meets and fully satisfies the expectations and needs of the people it serves. The functions of the Commission include:

- Appointments to the office of Judge of the Court, other than that of President;
- Appointments of officials and employees of the Court;
- Determination of the terms and conditions of service of officials and employees; • The termination of appointments in accordance with the provisions of the Agreement.
- Exercise of disciplinary control over judges other than the President, and over officials and employees of the Court; and
- Appointment of members of the Community Competition Commission.
- Appointment of members of the Caribbean Community Administrative Tribunal

The Court is the highest judicial tribunal, designed to be more than a Court of last resort for member states of the Caribbean Community. For, in addition to replacing the Judicial Committee of the Privy Council, the Court is vested with original jurisdiction in respect of the interpretation and application of the Revised Treaty of Chaguaramas Establishing the Caribbean Community including the CARICOM Single Market and Economy. The Court is designed to exercise both an appellate and original jurisdiction.

The Commission is financed by the Caribbean Court of Justice Trust Fund (the “Trust Fund”). The Trust Fund was established by the CARICOM states signing the Agreement, who together invested US\$100 million into the Trust Fund, which generates income to finance the expenditures of the Commission.

2. Significant accounting policies

(a) Basis of preparation

The financial statements are prepared in accordance with International Financial Reporting Standards (“IFRS”), under the historical cost convention and are expressed in Trinidad & Tobago dollars, which is the Commission’s functional and presentation currency.

(b) Changes in accounting policy and disclosures

- (i) New and amended standards adopted by the Commission

There were no new standards, amendments, and interpretations which are effective from 1 January 2020, and have been adopted by the Commission.



Notes to the Financial Statements for the Year Ended December 31, 2021

2. Significant accounting policies (continued)

(b) Changes in accounting policy and disclosures (continued)

- (ii) New standards, amendments and interpretations issued but not effective and not early adopted

There are no new standards, interpretations and amendments, which have not been applied in these financial statements which will or may have an effect on the Commission's future financial statements.

Other standards, amendments and interpretations to existing standards in issue but not yet effective are not considered to be relevant to the Commission and have not been disclosed.

- (iii) Standards and amendments to published standards early adopted by the Commission

The Commission did not early adopt any new, revised or amended standards.

(c) Use of estimates

The preparation of these financial statements in conformity with IFRS requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets, liabilities, income and expenses. Actual results could differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimates are revised and in any future periods affected. Information about critical judgments in applying accounting policies that have the most significant effect on the amounts recognized in the financial statements is included in the following notes:

Note (e)	Property, plant and equipment
Note (h)	Other receivables
Note (j)	Financial assets
Note (k)	Financial liabilities
Note (n)	Provisions

(d) Foreign currency transactions

Foreign currency transactions are translated into the functional currency using the exchange rates prevailing at the date of the transactions. Gains and losses resulting from the settlement of such transactions and from the translation of monetary assets and liabilities denominated in foreign currencies are recognized in the statement of comprehensive income. Year-end balances are translated at year-end exchange rates.

(e) Property, plant and equipment

Items of property, plant and equipment are measured at cost, net of accumulated depreciation and accumulated impairment losses.

Cost includes expenditure that is directly attributable to the acquisition of the asset. The cost of self-constructed assets includes the cost of materials and direct labour, any other costs directly attributable to bringing the assets to a working condition for their intended use, the costs of dismantling and removing the items and restoring the site on which they are located, and capitalized borrowing costs. Purchased software that is integral to the functionality of the related equipment is capitalized as part of the equipment.



Notes to the Financial Statements for the Year Ended December 31, 2021

2. Significant accounting policies (continued)

(e) Property, plant and equipment (continued)

When parts of an item of property, plant and equipment have different useful lives, they are accounted for as separate items of property, plant and equipment.

The gain or loss on disposal of property, plant and equipment is determined by comparing the proceeds from disposal with the carrying amount of the property, plant and equipment, and is recognized net within other income/other expenses in the statement of comprehensive income. When revalued assets are sold, any related amount included in the revaluation reserve is transferred to the accumulated fund.

The cost of replacing a component of an item of property, plant and equipment is recognized in the carrying amount of the item if it is probable that the future economic benefits embodied within the component will flow to the Commission, and its cost can be measured reliably. The carrying amount of the replaced component is derecognized. The costs of the day-to-day servicing of property, plant and equipment are recognized in the statement of comprehensive income as incurred.

Depreciation is based on the cost of an asset less its residual value. Significant components of individual assets are assessed and if a component has a useful life that is different from the remainder of that asset, that component is depreciated separately. Depreciation is recognized in the statement of comprehensive income on a straight-line basis over the estimated useful lives of each component of an item of property, plant and equipment.

Depreciation is charged using the straight-line method at the rate of 25% which is designed to write off the cost of the assets over their estimated useful lives.

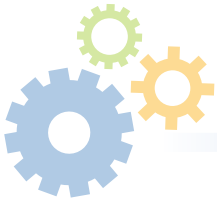
Depreciation methods, useful lives and residual values are reviewed at each reporting date and adjusted if appropriate.

(f) Impairment of non-financial assets

The carrying amounts of the Commission's assets are reviewed at each reporting date to determine whether there is any indication of impairment. If such an indication exists, the asset's recoverable amount is estimated.

The recoverable amount of other assets is the greater of their net selling price and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. For an asset that does not generate largely independent cash inflows, the recoverable amount is determined for the cash-generating unit to which the asset belongs.

An impairment loss is reversed if there has been a change in the estimates used to determine the recoverable amount. An impairment loss is reversed only to the extent that the asset's carrying amount does not exceed the carrying amount that would have been determined, net of depreciation or amortization if no impairment loss had been recognized.



Notes to the Financial Statements for the Year Ended December 31, 2021

2. Significant accounting policies (continued)

(g) Employee benefits

Defined benefit plan

The Trust Fund had previously proposed that since the retirement arrangements of the Court and the Commission are already funded from within the Trust Fund with a legislature from the Heads of Government to ensure that the resources are always adequate; the retirement benefits due to non-judicial staff should be paid from the Trust Fund as they fall due. These proposals were accepted by the Court and the Commission. Refer to Notes 4 and 7.

Non-judicial staff pension plan

The Commission provides its staff with a pension plan. Under this plan, the employees of the Commission make contributions that are deducted from their salaries and are matched with employer contributions from the Commission.

Balances accumulated under this plan are calculated by an independent third-party administrator, in accordance with an agreed formula between the Commission and their employees. The administrator advises the Commission of the accumulated amounts at the end of each financial year.

When a staff member reaches retirement, the Commission's actuary will determine the pension entitlement for that employee based on their accumulated balance using appropriate actuarial assumptions. The Trust Fund will, at the request of the Commission, provide to the Commission the funds necessary to pay the pension for each employee on this basis.

However, since there is no separate external fund where the contributions are placed (other than the Trust Fund), under IAS 19 these arrangements with respect to its employees are treated as a defined benefit obligation of the Commission.

(h) Other receivables

Other receivables are stated net of any specific provision established to recognize anticipated losses for bad and doubtful debts. Bad debts are written off during the year in which they are identified.

(i) Cash and cash equivalents

For the purposes of the statement of cash flows, cash and cash equivalents comprise cash at the bank and in hand, and cash deposited with money market income funds with original maturities of three months or less.

(j) Financial assets

The Commission classifies its financial assets at amortized cost. These assets arise principally from the Commission's normal operations (e.g. advances to staff and VAT recoverable) but also incorporate other types of financial assets where the objective is to hold these assets in order to collect contractual cash flows and the contractual cash flows are solely payments of principal and interest. They have been initially recognized at fair value plus transaction costs that are directly attributable to their acquisition or issue and are subsequently carried at amortized cost using the effective interest rate method, less provision for impairment.



Notes to the Financial Statements for the Year Ended December 31, 2021

2. Significant accounting policies (continued)

(j) *Financial assets (continued)*

Impairment provisions for other receivables are recognized based on the simplified approach within IFRS 9 using a provision matrix in the determination of the lifetime expected credit losses. During this process, the probability of the nonpayment of the other receivables is assessed. This probability is then multiplied by the amount of the expected loss arising from default to determine the lifetime expected credit loss for the other receivables. For other receivables, which are reported net, such provisions are recorded in a separate provision account with the loss being recognized within administrative expenses in the statement of comprehensive income. On confirmation that the other receivable will not be collectible, the gross carrying value of the asset is written off against the associated provision.

Impairment provisions for receivables from related parties and loans to related parties are recognized based on a forward-looking expected credit loss model. The methodology used to determine the amount of the provision is based on whether there has been a significant increase in credit risk since the initial recognition of the financial asset. For those where the credit risk has not increased significantly since the initial recognition of the financial asset, twelve months of expected credit losses along with gross interest income are recognized. For those for which credit risk has increased significantly, lifetime expected credit losses along with the gross interest income are recognized. For those that are determined to be credit-impaired, lifetime expected credit losses along with interest income on a net basis are recognized.

The Commission's financial assets measured at amortized cost comprise other receivables, retirement benefits due from Trust Fund and cash and cash equivalents in the statement of financial position.

(k) *Financial liabilities*

The Commission classifies its financial liabilities as financial liabilities at amortised cost. This primarily consists of accounts payable and accruals, due to related party and retirement benefit liability.

Accounts payable and other short-term monetary liabilities are initially recognised at fair value and subsequently carried at amortised cost.

(l) *Accumulated fund*

The accumulated fund represents the excess funding received over expenditure.

(m) *Accounts payable and accruals*

Accounts payable and accruals are stated at cost.

(n) *Provisions*

A provision is recognized if, as a result of a past event, the Commission has a present legal or constructive obligation that can be estimated reliably, and it is probable that an outflow of economic benefits will be required to settle the obligation. Provisions are determined by discounting the expected future cash flows at a rate that reflects current market assessments of the time value of money and, where appropriate, the risks specific to the liability. The unwinding of the provision is recognized as a finance cost.



Notes to the Financial Statements for the Year Ended December 31, 2021

2. Significant accounting policies (continued)

(o) Revenue recognition

Funds from the Caribbean Court of Justice Trust Fund

Unconditional funding related to the ongoing operations of the Commission is recognized in the statement of comprehensive income as income in the period in which the funds become receivable from the Trust Fund.

Grants

Subventions that compensate the Commission for expenses incurred are recognized as income in the statement of comprehensive income on a systematic basis in the same periods in which the expenses are incurred.

Grants that compensate the Commission for the cost of an asset are recognized in the statement of comprehensive income as revenue on a systematic basis over the life of the asset.

All other revenue is recorded on an accrual basis.

(p) Administrative expenses

Expenses are recorded at cost on the transaction date and are recognised on the accrual basis in the statement of comprehensive income.

(q) Taxation

Pursuant to the terms of an agreement entered into on July 4, 2003, between the Court, the Commission and the Government of the Republic of Trinidad and Tobago, the Commission is exempt from all direct and indirect taxes, duties and levies imposed in Trinidad and Tobago.



**Notes to the Financial Statements
for the Year Ended December 31, 2021**
(Expressed in Trinidad and Tobago Dollars)

3. Property, plant and equipment

	Library books	Furniture, fittings & computer	Vehicles	Leasehold improvement	Total
Year ended 31 Dec 2021					
Cost					
As at 1 January 2021	24,815	241,943	200,283	112,800	579,841
Additions	_____ -	<u>43,474</u>	_____ -	<u>197,438</u>	<u>240,912</u>
As at 31 December 2021	<u>24,815</u>	<u>285,417</u>	<u>200,283</u>	<u>310,238</u>	<u>820,753</u>
Accumulated Depreciation					
As at 1 January 2021	24,815	204,172	200,283	-	429,270
Charge for the year	_____ -	<u>29,756</u>	_____ -	<u>31,024</u>	<u>60,780</u>
As at 31 December 2021	<u>24,815</u>	<u>233,928</u>	<u>200,823</u>	<u>31,024</u>	<u>490,050</u>
Net Book Value					
As at 31 December 2021	<u>_____ -</u>	<u>51,489</u>	<u>_____ -</u>	<u>279,214</u>	<u>330,703</u>
Year ended 31 Dec 2020					
Cost					
As at 1 January 2020	24,815	485,889	200,283	-	710,987
Additions	-	-	-	112,800	112,800
Disposals	_____ -	<u>(243,946)</u>	_____ -	_____ -	<u>(243,946)</u>
As at 31 December 2020	<u>24,815</u>	<u>241,943</u>	<u>200,283</u>	<u>112,800</u>	<u>579,841</u>
Accumulated Depreciation					
As at 1 January 2020	24,815	429,230	200,283	-	654,328
Disposals	-	<u>(243,946)</u>	-	-	<u>(243,946)</u>
Charge for the year	_____ -	<u>18,888</u>	_____ -	_____ -	<u>18,888</u>
As at 31 December 2020	<u>24,815</u>	<u>204,172</u>	<u>200,283</u>	<u>_____ -</u>	<u>429,270</u>
Net Book Value					
As at 31 December 2020	<u>_____ -</u>	<u>37,771</u>	<u>_____ -</u>	<u>112,800</u>	<u>150,571</u>



**Notes to the Financial Statements
for the Year Ended December 31, 2021**
(Expressed in Trinidad and Tobago Dollars)

4. Retirement benefits due from Trust Fund

	2021	2020
This balance is determined by the total of the employee account balances of the staff of the Commission. Refer to Notes 2 (g) and 7	<u>2,421,780</u>	<u>2,475,300</u>

5. Related party transactions

The following balances/transactions were held/carried out with related parties:

	2021	2021
a) Due to related parties:		
- The Court	924,568	970,619
Amounts due from the Court are interest-free, with no fixed repayment terms.		
b) Income received from the Trust Fund via the Court	1,935,216	3,456,475
c) Expense charge to the Commission by the Court	41,138	54,576
The Commission works to ensure that the Court meets and fully satisfies the expectations and needs of people it serves.		
d) Key management compensation Salaries and other short-term benefits	698,109	697,938

6. Other receivables

VAT recoverable	33,247	52,412
Employee receivable	4,231	4,231
Other receivables	<u>1,184</u>	<u>1,184</u>
	<u>38,662</u>	<u>57,827</u>

7. Retirement benefit liability

The Commission and its employees contribute towards a pension plan which is managed by a Pension Administration Committee made up of representatives of the Commission, employees, the Trust Fund, and the Court. The data and benefit administration services are provided by Bacon Woodrow and De Souza Limited. However, since there is no separate external fund where the contributions are placed (other than the Trust Fund), under IAS 19 these arrangements are treated as a defined benefit obligation of the Commission. Refer to Notes 2 (g) and 4.



**Notes to the Financial Statements
for the Year Ended December 31, 2021**
(Expressed in Trinidad and Tobago Dollars)

7. Retirement benefit liability (continued)

	2021	2020
Movement in present value of defined benefit obligation		
Defined Benefit Obligation as at start of year	2,475,300	2,087,280
Current service cost	107,040	107,040
Interest cost	53,520	66,900
Employee's Salary Deductions	80,280	80,280
Past Service Cost – Transfer from RJLSC to CCJ	(408,090)	-
Re-measurements		
- Experience adjustment	160,560	147,180
- Actuarial (gains/losses from changes in demographic assumptions)	-	-
- Actuarial gains from changes in financial assumptions	(13,380)	46,830
Benefits paid by RJSLC	<u>(33,450)</u>	<u>(60,210)</u>
Defined benefit obligations as at end of year	<u>2,421,780</u>	<u>2,475,300</u>
Liability profile		
The defined benefit obligations as at the year ends were allocated as follows:		
Active members	82%	64%
Pensioners	18%	36%

The weighted average duration of the defined obligation as of the year-end was 11.8 years (2020: 10.6 years).

91% of the benefits accrued by active members were vested (2020: 93%).

0% of the defined benefit obligation for active members was conditional on future salary increases (2020: 0%).



**Notes to the Financial Statements
for the Year Ended December 31, 2021**
(Expressed in Trinidad and Tobago Dollars)

7. Retirement benefit liability (continued)

	2021	2020
Movement in fair value of plan assets/asset allocation		
The Plan's assets are held by the Trust Fund in an amount equal to the Plan's liabilities.		
Expense recognised in profit and loss		
Current service cost	107,040	107,040
Net interest on net defined benefit liability	53,520	66,900
Past Service Cost - Transfer from RJSJC to CCJ	<u>(408,090)</u>	-
Net pension costs	<u>(247,530)</u>	<u>173,940</u>
Re-measurements recognized in other comprehensive income		
Experience losses	147,180	194,010
Total amount recognized in other comprehensive income	147,180	194,010
Opening defined benefit liability	2,475,300	2,087,280
Net pension cost	(247,530)	173,940
Re-measurements recognized in other comprehensive income	147,180	194,010
Contributions paid	80,280	80,280
Benefits paid	<u>(33,450)</u>	<u>(60,210)</u>
Closing defined benefit liability	<u>2,421,780</u>	<u>2,475,300</u>
Summary of principal assumptions as at 31 December		
Discount rate	2.7% pa	2.4% pa
Salary increases	1.0% pa	1.0% pa
Assumptions regarding future mortality are based on published mortality tables. The life expectancies underlying the value of the defined benefit obligation as at December 31, 2021, are as follows: Life expectancy at age 65 for current pensioner in years:		
- Male	17.5	17.5
- Female	21.5	21.4



Notes to the Financial Statements for the Year Ended December 31, 2021 (Expressed in Trinidad and Tobago Dollars)

7. Retirement benefit liability (continued)

Sensitivity Analysis

The calculation of the defined benefit obligation is sensitive to the assumptions used. The following table summarizes how the defined benefit obligation as at the year ends would have changed as a result of a change in the assumption used.

	1% pa higher	1% pa lower
As at December 31, 2021		
Discount rate	(46,830)	53,520
Salary increases	-	-
As at December 31, 2020		
Discount rate	(80,280)	100,350
Salary increases	-	-

An increase of 1 year in the assumed life expectancies shown above would decrease the defined benefit obligation at December 31, 2021, by \$2,000 (2020: \$20,000).

These sensitivities were calculated by re-calculating the defined benefit obligations using the revised assumptions.

Funding

RJLSC provides benefits under the Plan on a pay-as-you-go basis and thus pays benefits as and when they fall due. RJLSC expects benefits totalling \$5,000 in 2022.

The Regional Judicial and Legal Services Notes to the Financial Statements For the Year Ended December 31, 2021 (Expressed in Trinidad and Tobago Dollars)

8. Accounts payables and accruals

	2021	2020
Accounts payable	4,647	1,109,820
Accruals	<u>54,160</u>	<u>2,656</u>
	<u>58,807</u>	<u>1,112,476</u>

9. Funding from the Trust Fund

Funding received from the Trust Fund	1,935,216	3,456,475
Pension income receivable from the Trust Fund	<u>-</u>	<u>367,950</u>
	<u>1,935,216</u>	<u>3,824,425</u>



**Notes to the Financial Statements
for the Year Ended December 31, 2021**
(Expressed in Trinidad and Tobago Dollars)

10. Administrative expenses

	2021	2020
Professional fees	171,882	1,476,773
Salaries and allowances	1,254,476	1,254,168
Commissioners and recruitment expenses	296,506	359,284
Pension cost	(139,225)	282,146
Other expenses	102,908	69,575
Insurance expense	54,099	56,205
Janitorial	22,436	21,838
Depreciation	60,780	18,888
Office supplies	4,655	16,445
Printing and publication	7,627	15,494
Bank charges	13,853	10,818
Entertainment	991	-
Foreign exchange gain	<u>(25,421)</u>	<u>(33,320)</u>
	<u>1,825,567</u>	<u>3,548,314</u>

11. Financial risk management

Financial risk factors

The main financial risks arising from the Commission's operations are foreign exchange currency risk, credit risk and liquidity risk. Risk management is carried out by the Finance and Administration Manager under policies approved by the Commission.

Foreign exchange risk

The Commission is mainly exposed to foreign exchange risk arising from financial instruments denominated in United States dollars. Foreign exchange risk arises when future commercial transactions or recognized assets or liabilities are denominated in a currency that is not the Commission's functional currency.



Notes to the Financial Statements for the Year Ended December 31, 2021 (Expressed in Trinidad and Tobago Dollars)

11. Financial risk management (continued)

Foreign exchange risk (continued)

The table below summarizes the Commission's asset, at the year ended, which is denominated in United States dollars.

	2021	2020
Assets		
Retirement benefits due from Trust Fund	2,421,780	2,475,300
Cash and cash equivalents	<u>2,810,764</u>	<u>4,119,596</u>
Total assets	<u>5,232,544</u>	<u>6,594,896</u>

The table below summarizes the sensitivity of the Commission's assets to changes in foreign exchange movements at the year-end. The analysis is based on the assumption that the relevant foreign exchange rate increased/decreased by 5% to the Trinidad and Tobago dollars (2020: 5%), with all other variables held constant. This represents management's best estimate of a reasonable possible shift in the foreign exchange rates, having regard to the historical volatility of those rates.

	Effect on accumulated fund	
Foreign exchange risk	2021	2020
Increased by 5%	261,627	329,745
Decreased by 5%	(261,627)	(329,745)

Credit risk

Credit risk is the risk that a borrower or counterparty fails to meet its contractual obligation. Credit risk of the Commission arises from cash and cash equivalents as well as credit exposures from staff loans receivable. The Commission is mainly exposed to credit risk from cash and cash equivalents.

The credit quality of staff, their financial position, past experience, and other factors are taken into consideration in assessing credit risk and are minimized through the use of contractual agreements.

Cash and deposits are held with reputable financial institutions.

The carrying value of financial assets on the statement of financial position represents their maximum exposure.



**Notes to the Financial Statements
for the Year Ended December 31, 2021**
(Expressed in Trinidad and Tobago Dollars)

11. Financial risk management (continued)

Foreign exchange risk (continued)

Liquidity risk

Liquidity risk arises from the Commission’s management of working capital. It is the risk that the Commission will encounter difficulty in meeting its financial obligations as they fall due. Prudent risk management implies maintaining sufficient cash to fund its day-to-day operations.

The table below summarizes the maturity profile of the Commission’s financial liabilities as of the year-end based on contractual undiscounted payments:

	Less than three months
As at December 31, 2021	
Financial liabilities:	
Due to related party	784,623
Accounts payables and accruals	<u>54,160</u>
Total liabilities	<u>838,783</u>
As at December 31, 2020	
Financial liabilities:	
Due to related party	970,619
Accounts payables and accruals	<u>1,112,476</u>
Total liabilities	<u>2,083,095</u>

12. Impact of COVID-19

On 11 March 2020, the World Health Organization (WHO) declared the coronavirus (COVID-19) a pandemic. The Republic of Trinidad and Tobago recorded its first case of the disease on 12 March 2020. Effective 23 March 2020, a partial remote work policy was implemented at the Regional Judicial and Legal Services Commission (RJLSC). That policy was later intensified with all judges and staff working remotely, with the exception of personnel in the Security & Logistics Unit. From time to time, personnel from the Finance, Facilities and Assets Management, Information Systems, Protocol and Registry Units have had to report to the premises to undertake essential activities. The Government of the Republic of Trinidad and Tobago has embarked on a phased relaxation of the measures instituted to contain the spread of COVID-19. These measures took effect on 10 May 2020 and continued well into 2021.

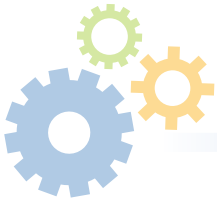
In light of this, the RJLSC embarked upon a scaled-down remote work policy with staff working from the office on a rotating basis from 27 May 2020, in the first instance.



Notes to the Financial Statements for the Year Ended December 31, 2021 (Expressed in Trinidad and Tobago Dollars)

13. Subsequent events

Management evaluated all events that occurred from 1 January 2022, through May 4 2022, the date the financial statements were available to be issued. During the period, the Commission did not have any subsequent events requiring recognition or disclosure in the financial statements.



Supplementary Financial Information for the Year Ended December 31, 2021 (Expressed in United States Dollars)

Independent Auditors' Report on the Supplementary Financial Information



The Commissioners The Regional Judicial and Legal Services Commission

We have audited the financial statements of the Regional Judicial and Legal Services Commission for the year ended December 31, 2021 and have issued our report thereon dated May 4 2022.

We conducted our audit in accordance with International Standards on Auditing. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements.

We conducted our audit for the purpose of expressing an opinion on the financial statements of the Regional Judicial and Legal Services Commission taken as a whole. The accompanying supplemental financial information, consisting of the statements of financial position, comprehensive income, and changes in accumulated surplus, is presented for the purpose of additional analysis in United States Dollars and should not be considered necessary for the presentation of the basic financial statements. This information has been subjected to the audit procedures applied to the basic financial statements and, in our opinion, is fairly presented, in all material respects, when taken as a whole with the basic financial statements.

May 4, 2022
San Juan



Statements of Financial Position as at December 31, 2021

(Expressed in United States Dollars)

	2021	2020
Assets		
Non-current assets		
Property, plant and equipment	49,432	22,507
Retirement benefits due from Trust Fund	362,000	370,000
Total non-current assets	411,432	392,507
Current assets		
Other receivables	5,779	8,644
Cash and cash equivalents	420,144	614,017
Total current assets	425,923	622,661
Total assets	837,356	1,015,168
Accumulated surplus and liabilities		
Accumulated surplus	328,364	333,793
Total accumulated surplus	328,364	333,793
Non-current liability		
Retirement benefit liability	362,000	370,000
Total non-current liability	362,000	370,000
Current liabilities		
Due to related party	138,202	145,085
Accounts payables and accruals	8,790	166,290
Total current liabilities	146,992	311,375
Total accumulated surplus and liabilities	837,356	1,015,168

Translation rate used – 2021: US\$ 1.00 - TT\$6.69 (2020: US\$1.00 - TT\$6.69)



Comprehensive Income for the year ended December 31, 2021 (Expressed in United States Dollars)

	2021	2020
Funding from the Trust Fund	289,270	571,663
Other income	181	169
	289,451	571,832
Administrative expenses	(272,880)	(530,391)
Surplus	16,912	41,441
Other comprehensive gain / loss:		
Items that will not be reclassified to profit or loss		
Re-measurements of defined benefit pension plan	(22,000)	(29,000)
Total comprehensive (deficit) / surplus for the year	(5,429)	12,441

Translation rate used – 2021: US\$ 1.00 - TT\$6.69 (2020: US\$1.00 - TT\$6.69)



**Statements of Changes in Accumulated Surplus
for the Year Ended December 31, 2021**
(Expressed in United States Dollars)

	Accumulated surplus
Year ended December 31, 2021	
Balance as at 1 January 2021	333,793
Total comprehensive surplus for the year	(5,088)
Balance as at December 31, 2021	328,705
Year ended December 31, 2020	
Balance as at January 1, 2020	321,352
Total comprehensive surplus for the year	12,441
Balance as at December 31, 2020	333,793

REGIONAL JUDICIAL AND LEGAL SERVICES COMMISSION

ANNUAL REPORT **2021**

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