



ANNUAL REPORT ²⁰₂₃

STRATEGIC VISIONING • SHAPING THE FUTURE



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



Front Row Sitting (L-R): Ms Tana'ania Small KC, Mrs Susan Branker Greene MSc (Deputy Chairperson), Hon. Mme. Justice Hilary Phillips JA CD KC, Ms Jacqueline Samuels-Brown KC, Ms E. Ann Henry KC.

Back Row Stranding(L-R): Mr Thaddeus M. Antoine Esq, Mr Brian Glasgow FCCA MSc, Dr Damien Dublin, Hon. Mr Justice Adrian Saunders (Chairman), Hon. Mr Justice Bryan Sykes OJ CD, Mr Alvin Fitzpatrick 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



“CCAT” means the Caribbean Community Administrative Tribunal 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 established by the Revised Agreement dated January 12, 2004



“the Trustees” means the Board of Trustees of the Trust Fund

Mission and Vision of the Commission

At the core of the Regional Judicial and Legal Services Commission's purpose lies its Vision and Mission.

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; and
- cultivate an environment conducive to the development of professionalism, excellent work ethics, managerial competence and job satisfaction.

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.

Introduction

Pursuant to Article V.10 of the Agreement, the Regional Judicial and Legal Services Commission is duty-bound to annually present a comprehensive report to the Heads of Government, offering insights into its activities and operations of the past year.

Throughout the reporting period, the Commission benefited from unwavering support, boasting a dedicated team of ten (10) Commissioners led by the Chairman. Their collective efforts played a pivotal role in advancing the strategic objectives of the Court and the Commission.

In 2023, the Commission held a combination of in-person, virtual, and hybrid sessions, adapting to the evolving landscape of meetings and ensuring continued engagement and collaboration in various formats.

The collective endeavour of the Commission not only underscored the resilience of each Commissioner but has also propelled the Commission and the Court closer to achieving their strategic milestones.

With laser focus, the Commission made strides towards enhancing internal meeting management, continuing to develop a robust governance framework and achieving the Commission's

strategic objectives. The Commission's commitment to good governance and operational efficiency is reflected by its significant accomplishments during the period under review. These accomplishments include the completion of the Court's Grievance Policy, the revision of the Staff Regulations, the establishment of an internal audit function and the recruitment of several new members of staff.

Through concerted efforts, the Commission has adeptly and meticulously designed its plans and implemented its initiatives to ensure that the Commission and Court can navigate both current challenges and future opportunities. This proactive approach to planning ensures that the Commission is not reactive, but determines its trajectory in a rapidly changing world.

The Commission remains steadfast in its endeavours to shape the future of the Commission and by extension the Court through strategic visioning.

In addition to the above and in keeping with a tradition that commenced with the 2009 Annual Report, the Commission consistently features a series spotlighting the Contracting Parties to the Agreement. This year's report puts Barbados back in focus.

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; and
- 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 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; and

G

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

In 2023, there was a modification in the composition of the Commission along with a reappointment. Dr Damien Dublin commenced his term on January 9, 2023, for a three-year tenure as per Article V.1(d) of the Agreement. This transition marked the conclusion of Mr Michael Somersall's term on January 8, 2023, with Dr Dublin officially assuming office and taking the oath on January 20, 2023.

During 2023, Commissioner Jacqueline Samuels Brown KC's term expired on February 11, 2023. However, she was subsequently reappointed for an additional three-year term in accordance with Article V.1(f) of the Agreement.

Composition of the Commission (Continued)

Table 1 below displays the individuals who served as members of the RJLSC in 2023, along with the effective dates of their appointment and the basis for their appointment.

Date of Appointment	Name of Commissioner	Basis of Appointment	Relevant paragraph of Article V.1
July 04, 2018	Hon. Mr Justice Adrian Saunders	President of the Court	(a)
September 19, 2019 (re-appointed September 19, 2022)	Ms E. Ann Henry KC	Nominated by OCCBA and OECS Bar Associations	(b)
November 17, 2022	Mr Alvin Fitzpatrick SC		
September 11, 2021	Hon. Mr Justice Bryan Sykes OJ CD	Chairman, Judicial Services Commission, Jamaica	(c)
January 9, 2020	Mr Michael Somersall DSM	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 of Eastern Caribbean States	(e)
November 6, 2021	Mr Brian Glasgow FCCA MSc		
October 29, 2022	Hon. Mme Justice Hilary Phillips, JA CD KC	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 (re-appointed February 12, 2023)	Ms Jacqueline Samuels-Brown KC		
November 19, 2022	Ms Tana'ania Small KC	Nominated by the Bar or Law Associations of the Contracting Parties	(g)
November 19, 2022	Mr Thaddeus M. Antoine Esq		
January 9, 2023	Dr Damien Dublin	Chairman, Public Service Commission, Dominica	(d)

Table 1

Composition of the Commission (Continued)

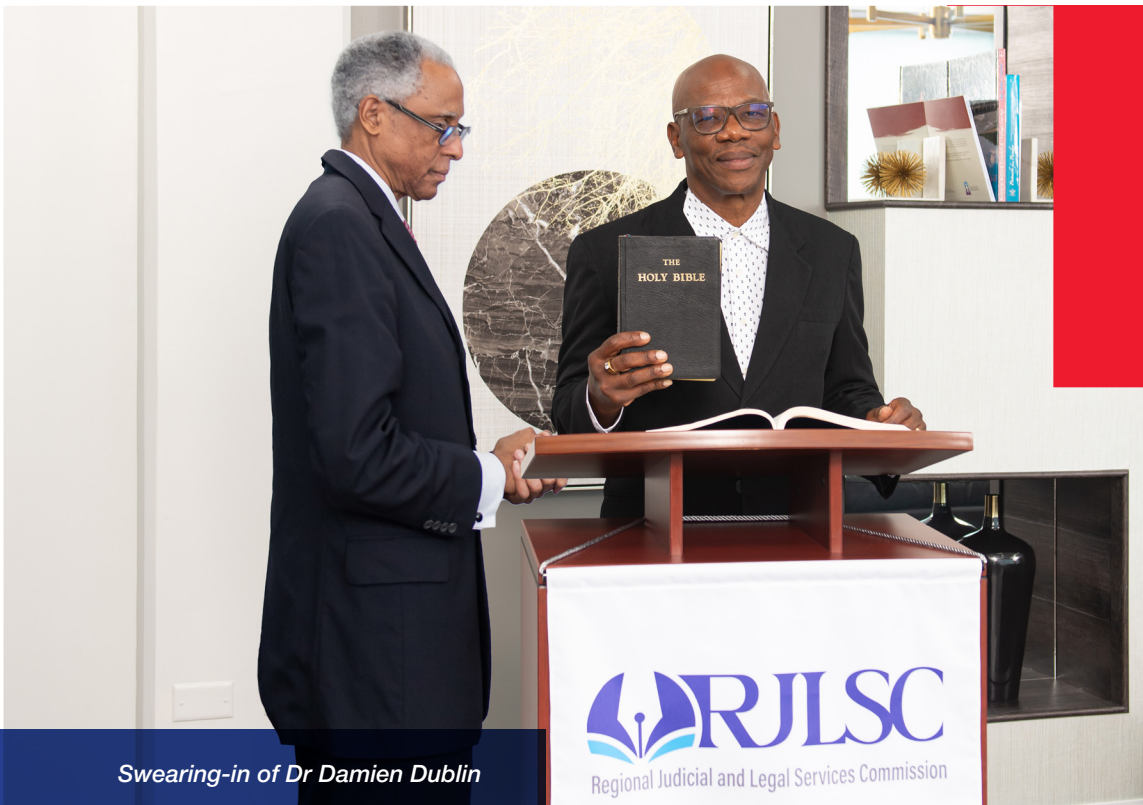
Table 2 below provides information on the membership of the Commission as reconstituted in 2023, including the expiration dates of each Member’s term of office and their respective nationalities.

Name of Commissioner	Nationality	Date of Expiration of Term of Office
Hon. Mr Justice Adrian Saunders	St. Vincent and the Grenadines	July 03, 2025
Ms E. Ann Henry KC	Antigua and Barbuda	September 18, 2025
Mr Alvin Fitzpatrick	Trinidad and Tobago	November 16, 2025
Hon. Mr Justice Bryan Sykes	Jamaica	September 10, 2024
Dr Damien Dublin	Dominica	January 8, 2026
Mrs Susan Branker Greene MSc	Barbados	December 11, 2024
Mr Brian Glasgow	St. Vincent and the Grenadines	November 5, 2024
Hon. Mme Justice Hilary Phillips, JA CD KC	Jamaica	October 28, 2025
Ms Jacqueline Samuels-Brown KC	Jamaica	February 11, 2026
Ms Tana’ania Small KC	Jamaica	November 18, 2025
Mr Thaddeus M. Antoine	St. Lucia	November 18, 2025

Table 2

Commission Member Appointed in 2023

Details and Background



Swearing-in of Dr Damien Dublin

Dr Damien Dublin has over 30 years in leadership and management positions. His rich professional background spans, public, private and NGO sectors, including serving as the current Chairman of the Public Service Commission of Dominica, Chairman of Dominica Reparations Committee and Member of CARICOM's Reparations Committee. Dr Dublin is also a non-resident Ambassador to the Republic of Costa Rica and also serves on several Boards. He is a Dentist by profession and is the Founder and Manager of Dublin Dental Clinic in Dominica. Dr Dublin previously served as the Chairman of the National Foundation of Dominica and served as the former President of the Dominica Planned Parenthood Association as well as the St. Paul Co-operative Credit Union. Dr Dublin is the recipient of the Commonwealth of Dominica's Second National Highest Award - the Sisserou Award of Honour.

Chairman's Message

Introduction

In 2023, the eleven-member Regional Judicial and Legal Services Commission increased its work output and, in the process, advanced its strategic agenda. This overview of the year's work examines our key aspects of the Commission's work, namely,

- a) its rigorous work schedule;
- b) initiatives to enhance organisational efficiency;
- c) a summary of the core work of the Commission; and
- d) the Commission's collaboration with allied institutions.

*Hon Mr Justice Adrian Saunders
Chairman, RJLSC*

Chairman's Message (Continued)

Work Programme of the Commission for 2023

Throughout the year, five plenary meetings were held, two of which were attended in person. On average, each plenary meeting lasted approximately five hours, with one being held over the course of two days. Full attendance by Commissioners was achieved on all but one occasion, reflecting a commendable attendance rate of 91%. Apart from the plenary meetings, a total of 87 additional hours were spent in committee meetings. These statistics attest to the high level of commitment and industry of members of the RJLSC.

Internal Organisational Improvement

As significant as the time spent in meetings has been, even more impressive has been the nature and quality of the output resulting from these meetings. During the year past, the Commission dedicated considerable attention to refining its meeting management processes. Each meeting naturally generates a large number of documents and files. After experimenting with various solutions, bearing in mind the vital need for such variables as portability, security, economy and convenience, it was agreed to utilise a SharePoint Solution as our primary meeting management tool. Extensive training was afforded to Commissioners

and the staff of the RJLSC, to ensure proficiency in the software's use. This has substantially reduced our paper usage, saved costs, and contributed to improving the efficiency of our meetings.

Article V.8 of the Agreement authorises the Commission, by directions in writing and subject to such conditions as it thinks fit, to delegate certain of its powers to any one or more of its members or to the Registrar. One such delegation involves the authority to make appointments of certain officials and employees of the Court. During the course of the year, the Commission amended its Delegation Policy and clarified the role of an Interview Panel in the recruitment process. This amendment was necessitated by the need to fill the new positions created by the Commission, as recommended by the Caribbean Centre for Development Administration (CARICAD) in 2022, after its organisational restructuring consultancy with the Court.

Complete absorption in the pursuit of operational effectiveness may always run the risk of unwittingly veering away from implementing the Commission's strategic agenda. In 2023, therefore, the Commission continued the practice of setting aside time to discuss strategic issues. These discussions focused on examining the

Commission's values and governance framework, identifying areas for improvement, and setting strategic priorities for the future.

Core work of the Commission

The core work of the Commission consumed most of the time of Members in 2023. The Commission filled critical vacancies. In February 2023, Ms Gabrielle Figaro-Jones was appointed to the post of Registrar and Chief Marshal of the Court, simultaneously taking on the role of Commission Secretary. Mr Leon Richardson was appointed Organisational Development/Human Resources Advisor to the Commission and in July 2023, the Court bade farewell to Ms Jacinth Smith, the esteemed Chief Librarian of the Court, who retired having been with the Court since its inception in 2005. The vacancy created by that retirement was filled by the Deputy Librarian, Mrs Sheryl Washington-Vialva. Other important vacancies such as Deputy Librarian, Multimedia Officer, and Legal Officer in the President's Chambers were also suitably filled.

The organisational restructuring generated the need for addressing various staff related issues. The Commission accordingly amended the Staff Regulations to standardise the formula for calculating additional duty allowance, outline

Chairman's Message (Continued)

conditions and allowances related to acting appointments and duties assigned to a higher position and to cater for applications for death benefits. The Pensions Administration Committee was also particularly engaged in recommending and having the Commission approve Guidelines for accessing non-judicial pension records and also a new methodology for verifying proof of life via video calls.

The constructive relationship between the Staff Interface Committee (SIC) and the Commission resulted in the Commission's approval of a Funeral Grant for staff, a Grievance Policy and Procedure and a Code of Conduct for non-judicial Staff of the Court and the Commission. Staff will be sensitised on these policies in the coming year.

Work with other institutional regional arms

The responsibilities of the Commission extend to working alongside and facilitating the remit of a variety of regional arms by making appointments to them. For instance, the Commission re-appointed Mr Justice Christopher Blackman (Ret'd) (Chairman), Mr Anthony La Ronde, and Mr Timothy Jonas to serve on the CARICOM Competition Commission. Another such body is

the Caribbean Community Administrative Tribunal (CCAT), for which the Commission, in line with its mandate, was pleased to reappoint Mr Noel Inniss as Registrar for a further term.

The Commission also maintains a fraternal relationship with the Trustees of the Caribbean Court of Justice Trust Fund. Over the last year, two meetings were also held with the Trustees to discuss issues of mutual concern. These issues included a review of the Protocol that regulates the interface and interaction between both bodies.

Retirement of Mr Justice Jacob Wit

Regrettably, the year ended on a very sad note as the Commission was constrained to accept Mr Justice Wit's desire to retire from the Court on 31 December 2023 on the grounds of ill health. On that occasion, I indicated to staff, among other things that –

“Justice Wit has easily always been the most valuable member of the Court. His loss to us is irreplaceable... He is the most widely read judge with whom I have ever worked.

His departure from the Court leaves us poorer. The extensive work he did, for example, on the Rules Committee, with the Pensions Administration

Committee and with both CAJO and the CCJ Academy will be significantly missed”.

In 2024, the Commission will be faced with the unenviable task of filling the vacancy created by Mr Justice Wit's retirement.

Looking Ahead

Despite the sobering note on which the Commission ended the year, the trajectory of the Commission remains positive and upwards. It augurs well for the future that Saint Lucia acceded to the Appellate Jurisdiction in May 2023. The Commission looks forward to other regional States acceding to the Court's Appellate Jurisdiction so that the Court can even more emphatically engage in shaping the future of our Caribbean Jurisprudence.

In conclusion, I take this opportunity to express deepest gratitude for the tremendous work ethic demonstrated by all Commissioners as well as by the staff of the RJLSC Secretariat ably led by the newly minted Secretary, Ms Gabrielle Figaro-Jones. Together, we will continue to shape a future defined by excellence and integrity.

Activities of the Commission

In 2023, the RJLSC convened a total of five meetings, with three conducted virtually and two held in-person. Simultaneously, the Committees of the Commission met on thirty-three occasions, conducting virtual meetings on Microsoft Teams either preceding or following a Commission meeting.

The specific dates of Commission and Committee meetings are detailed in Appendices A and C, respectively, while Appendices B and D provide a breakdown of member attendance at Commission meetings and the composition of Committees.

Throughout these meetings, various matters were raised and deliberated upon, as outlined in the following sections:

• **Judicial Administration:**

- » Approved early retirement for the Hon. Mr Justice Jacob Wit.
- » Finalised the Interview Panels for judicial positions.

• **Staff-Related Issues:**

- » Engaged CARICAD to address various staff-related matters.
- » Settled Terms and Conditions for key positions and filled critical vacancies.

• **Employee Benefits:**

- » Approved a Funeral Grant and an ex-gratia payment for staff.

• **Reappointments:**

- » Reappointed Commissioners to the Caricom Competition Commission.
- » Reappointed the Registrar to the Caribbean Community Administrative Tribunal.

• **Operational Enhancements:**

- » Approved a methodology of verifying Proof of Life via video calls.

• **Policy and Procedure Updates:**

- » Amended the Delegation Policy and implemented a Grievance Policy.
- » Approved Guidelines for accessing Non-judicial Pension Records.
- » Amended the Application for Death Benefits.
- » Approved Amendments to the Staff Regulations.

• **Code of Conduct:**

- » Adopted the Code of Conduct for Non-judicial Staff of the Court and the Commission

• **Strategy Discussions on Planning and Critical Issues:**

- » Engaged in strategic discussions to address planning and critical issues facing the organisation, aligning with its commitment to enhancing public outreach efforts.

• **Financial Oversight**

- » Reappointed Moore Trinidad and Tobago as auditors, after a thorough cost structure review.

• **Protocol Interface and Review**

- » Reviewed and proposed amendments to the Protocol for Interfacing and Interaction of the RJLSC, the CCJ, and the CCJTF.

Activities of the Commission (Continued)

In 2023, the Commission also deliberated on the following staffing activities for the Court and the Commission:

Name	Position	Date
Permanent Employment/Appointment – CCJ		
Mr Marlon Prince	Administrative Officer (Judicial)	February 1, 2023
Ms Gabrielle Figaro-Jones	Registrar and Chief Marshal	February 16, 2023
Mrs Sheryl Washington-Vialva	Chief Librarian	July 14, 2023
Mr Anum Greene	Multimedia Officer	November 3, 2023
Mrs Helena Ali-Victor	Deputy Librarian	November 6, 2023
Contract Employment – CCJ		
Mrs Satie Rampersad	Human Resources Officer/Manpower and Development	May 15, 2023
Mr Suraj Sakal	Judicial Counsel	October 30, 2023
Ms Crystal Charles	Judicial Counsel	November 1, 2023
Ms Hilary Wyke	Legal Officer, President Chambers	December 1, 2023
Contract Employment – RJLSC		
Ms Kiesha Cato	Administrative Officer	July 3, 2023
Mr Leon Richardson	Organisational Development/Human Resources Advisor	July 14, 2023
Temporary Appointments/Reassignments		
Mr Howard Marcell	Customer Service Officer	July 3, 2023
Ms Simone Jackson	Administrative Officer, President Chambers	July 3, 2023

Activities of the Commission (Continued)

In 2023, the Commission also deliberated on the following staffing activities for the Court and the Commission (Continued):

Name	Position	Date
Resignations – CCJ		
Ms Krystal Sukra	Judicial Counsel	June 1, 2023
Mr Paul Aqui	Multimedia Officer	July 20, 2023
Ms Kerine Dobson	Legal Officer President Chambers	September 8, 2023
Retirement – CCJ		
Ms Jacinth Smith	Chief Librarian	July 13, 2023
Mrs Jennifer Scipio-Gittens	Administrative Officer	December 2, 2023
Retirement – RJLSC		
Ms Susan Campbell-Nicholas	Human Resources Manager	July 13, 2023

The Commission has established five committees, each dedicated to addressing specific areas of concern. The following reports from each committee provide valuable insights into the Commission’s work throughout the year.

Human Resources and Selection Committee

In 2023 the Human Resources and Selection Committee (HRSC) continued to conduct its statutory meetings virtually. This approach allowed the Committee to host as many meetings as were necessary to manage its business and commitment to the Commission.

The members comprised:

- Commissioner Jacqueline Samuels-Brown, KC – Chairperson
- President, CCJ/Chairman, RJLSC - Hon. Mr Justice Adrian Saunders – Member
- Commissioner Chief Justice Bryan Sykes – Member
- Commissioner Hon. Mme. Justice Hilary Phillips (Retired) – Member
- Commissioner Branker Greene – Member

Activities of the Commission (Continued)

The Commission at its 137th Meeting held on September 29, 2023, approved that Commissioner Susan Branker Greene, MSc be removed as a member of HRSC Committee given her involvement in other Committees, where she serves as both a member and Chair.

The HRSC Committee celebrated the service provided by the former Human Resources Manager, Ms Susan Campbell-Nicholas who retired from the RJLSC in July 2023 and welcomed the Organisational Development/ Human Resources Advisor, Mr Leon Richardson in the redesignated role.

The HRSC held four statutory meetings virtually on March 15, June 27, September 22 and November 22, 2023, respectively. The objectives of the statutory meetings were to address matters of significant human resource management directed to promoting effective workplace governance and to

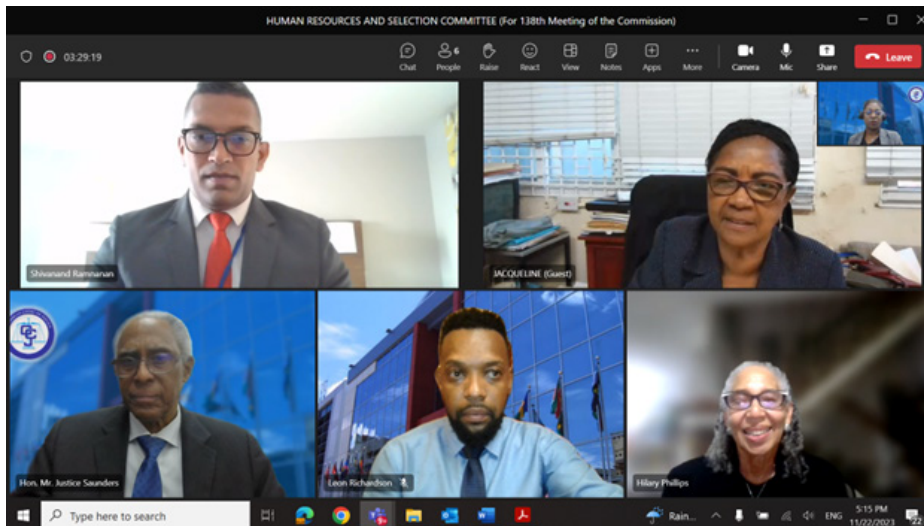
incorporate best practices for the sustenance of an enabling and positive work environment.

For the reporting period the focus of the HRSC was:

- a. Policy development and review.
- b. Recruitment in furtherance of the organisational redesign of the Caribbean Court of Justice.
- c. Interaction with and review of matters raised by the Staff Interface Committee.

Specific matters that engaged the attention of the HRSC in 2023 included:

1. Finalisation of the RJLSC/CCJ Grievance Policy and Procedures.
2. Review of the Staff Regulations.
3. Approval and implementation of a Funeral Grant for employees who may die while in service.
4. Recruitment for the following positions to give effect to the organisational redesign of the Caribbean Court of Justice:
 - Administrative Officer, RJLSC
 - Multimedia Officer
 - Chief Librarian
 - Judicial Counsel (2)
 - Human Resources/Administrative Officer (Generalist)
 - Organisational Development/Human Resources Advisor, RJLSC
 - Deputy Librarian
 - Temp. Human Resources Officer/Manpower and Development



Virtual HRSC Meeting in 2023

Activities of the Commission (Continued)

- Chief Human Resources Officer
 - Administrative Officer, President Chambers
 - Customer Service Officer
 - Legal Officer, Presidents Chamber
5. Consultancy by CARICAD to address several human resources matters raised by the Staff Interface Committee.
 6. Application for Study Leave from an employee.
 7. Renewal of contract with Sagicor for the provision of a Group Health Plan for 2024.
 8. Renewal of contract with Families-In-Action for the provision of an Employee Assistance Programme for the period May 2023 to May 2024.

Pension Administration Committee (PAC)

As at the beginning of 2023, the Pension Administration Committee (PAC) comprised the following members:

- Mr Brian Glasgow (nominated and appointed as Chairman by the Commission);
- Mr Thaddeus M. Antoine and Dr Damien Dublin (nominated by the Commission);
- Mr Musa Ibrahim (nominated by the CCJ Trust Fund);
- Hon. Mr Justice Jacob Wit (nominated by the President of the Court);
- Mrs Sherry-Ann Ramhit, Mr Anson Figaro and Ms Patrice Valentine (nominated and elected by the Pension Plan members).

Throughout the year, the composition of the Committee underwent the following changes:

- Mr Musa Ibrahim's tenure as Trust Fund representative concluded on January 16, 2023, and Mr Oswald Barnes succeeded Mr Ibrahim, appointed on March 24, 2023.

- Mr Anil Ramsahai assumed the role of Mr Anson Figaro and Mr Mitra Sinanan succeeded Mrs Sherry-Ann Ramhit, as member representatives, both appointed on 30 June 2023.
- On December 1, 2023, Hon. Mme Justice Maureen Rajnauth-Lee was appointed to replace Hon. Mr Justice Jacob Wit.

Mrs Annette Clarke-James (Human Resources Officer - Compensation & Benefits - CCJ) served as Secretary to the PAC.

During 2023, the PAC made several recommendations, which were approved by the Commission:

- a) Redesigning the PAC letterhead to feature the new RJLSC logo.
- b) Introducing an additional Life Certificate form for video call-based proof of life verification for pensioners.
- c) Authorisation for the OD/HR Advisor and Chief Human Resources Officer to complete the Life Certificate.
- d) Designation of the OD/HR Advisor to implement PAC Regulations (2018).

Activities of the Commission (Continued)

- e) Updating the Fact Sheet – Death Benefit claim guide and Application for Death Benefit form.
- f) Circulating a Guideline for managing and accessing PAC records among Plan members.

The PAC also:

- (i) Responded to member queries on Transfer In and Transfer Out.
- (ii) Conducted two elections to appoint member representatives.
- (iii) Prepared the 2022 PAC Annual Report.
- (iv) Addressed pension plan unit price circulation.
- (v) Engaged in discussions regarding the amendment of Pension Rules 4.2.1 and 9.2.

Throughout the year, discussions continued regarding potential amendments to Pension Rules 4.2.1 and 9.2. The PAC held four meetings during the reporting period. Pension Plan members accessed their statements and related information seamlessly via the Pension Plan Administrator's website. The number of active members decreased by four (4) due to compulsory retirement and resignations, resulting in 68 active members, along with 18 pensioners and six (6) deferred pensioners as of December 31, 2023.

Pending activities at the end of the year included developing a Standard Operating Procedure for verifying proof of life via video call, confirming meeting minutes, and addressing inquiries from Pension Plan members.

Constituent Instruments Review and Regulations Committee

The Constituent Instruments Review and Regulations Committee (CIRRC) has diligently fulfilled its charter mandate over the past year, undertaking significant review and revision of some of the mechanisms by which Court and Commission regulate their procedures, personnel matters and generally give effect to the Agreement Establishing the Caribbean Court of Justice.

During the period under review, the CIRRC completed a comprehensive review and revision of the Staff Regulations. This review commenced after a series of three consultative sessions with staff on January 10, 11 and 12, 2023. These sessions aimed to gather feedback on the initial draft amendments to the Staff Regulations

The CIRRC recognised that a robust governance framework was crucial to the Court's continued pursuit of excellence and worked diligently to ensure that the Staff Regulations remained relevant, sufficiently addressed any staff concerns and dealt with the needs of staff within the Court's newly bifurcated structure. The Committee's commitment to thoroughness was evident as the regulations were meticulously scrutinised over a period of ten months. The Committee is expected to table the proposed regulations to the Commission at the Commission's first meeting in 2024.

The Committee also reviewed portions of the Commission's Delegation Policy, approved in 2022 and amended Clause 4.0 (4.1) (d) thereof to explicitly state that the Interview Panel will manage the process of advertising,

Activities of the Commission (Continued)

shortlisting, interviewing and recommending to the Commission, the most suitable candidates to fill the position for consideration and decision by the Commission. This amendment ensured that the role of the Interview Panel was clearly distinguished from that of the Commission.

Finally, the CIRRC considered the review and comparison of the Draft Grievance Policy with the Staff Regulations and the Harassment Policy. This comparative review was vital to ensuring consistency across the Court's policies, further strengthening the established governance mechanism.

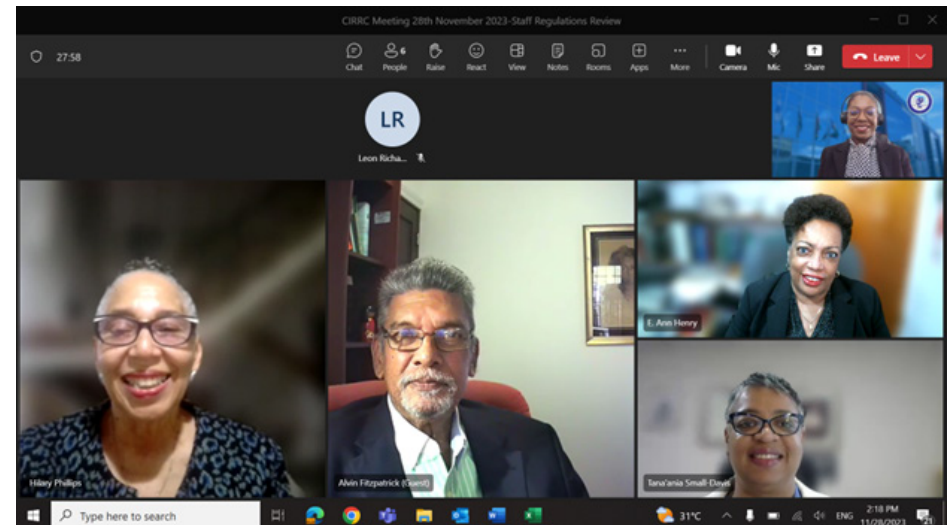
The Committee, during the relevant period, convened a total of thirteen (13) times. Each meeting significantly advanced the Committee's work and enhanced the corporate governance mechanisms of the Court and Commission.

The CIRRC for the relevant period comprised:

- Ms E. Ann Henry, KC-Chairperson
- Hon. Madame Justice Hilary Phillips, CD KC
- Mr Alvin Fitzpatrick, SC
- Ms Tana'ania Small, KC

The Committee was supported by:

- Ms Gabrielle Figaro-Jones, Secretary to the Commission and Registrar and Chief Marshal
- Ms Susan Campbell-Nicholas, Human Resources Manager (from 2016 to June 2023)
- Mr Leon Richardson, Organisational Development/Human Resources Advisor (from June 2023 to present)



Virtual CIRRC Meeting in 2023

Activities of the Commission (Continued)

Financial Oversight Committee

The 2023 report of the Financial Oversight Committee (FOC) provides a comprehensive summary of the FOC functions, activities, counsel, and proposals developed throughout the fiscal period from January 1st to December 31st, 2023.

During 2023, the FOC convened four (4) virtual meetings in March, June, September, and November. The Committee remained under the stewardship of Commissioner Mrs Susan Branker Greene, MSc. General membership comprises Commissioner Mr Brian Glasgow FCCA, MSc;

the Honourable Mr Justice Andrew Burgess; and early in 2023, the FOC welcomed two new Commissioners: Mr Thaddeus M. Antoine Esq. and Commissioner Dr Damien Dublin.

The Committee's proceedings were supported by Ms Gabrielle Figaro-Jones, Registrar & Chief Marshal, CCJ; Mr Shivanand Ramnanan, Senior Manager, Corporate Administration, CCJ; and Ms Andrea Callender, Finance and Administration Manager, CCJ.

The primary mandate of the FOC is to ensure the meticulous consideration of accounting and auditing affairs, incorporating budgetary oversight, internal and external audit functions, and financial reporting.

Below are the key initiatives undertaken by the FOC during the reporting period:

External Financial Statements Audit 2022

The FOC notes with satisfaction the issuance of an unqualified report, indicating that the Court's and the Commission's financial statements present a true and fair view of the financial position and performance. This recognition underscores the effectiveness of the financial controls and reporting mechanism. The FOC commends the efforts of those involved in maintaining transparency and accuracy in financial reporting, which enhances stakeholders' confidence in the Court and the Commission's financial management practices.



Activities of the Commission (Continued)

Financial Reporting

Throughout 2023, the FOC benefitted from regular financial updates, which included quarterly presentations detailing actual versus budgeted Expenditures. The engagements by the FOC on financial management served to enhance the transparency and accountability within the Court and the Commission. Furthermore, this consistent flow of information enabled the Committee to delve deeply into the financial performance, identify emerging trends, evaluate potential financial risks, and make well-informed decisions promptly. Consequently, several line items were scrutinised and certified to accommodate unforeseen or unanticipated expenditures.

2023-2024 Biennium Budget

In April 2023, the Court and the Commission received an official endorsement from the Board of Trustees of the CCJ Trust Fund for the 2023/2024 Biennium Budget. The total allocated budget for the Court and the Commission for the 2023/2024 biennium amounts to USD 14,696,174. A thorough analysis of budget variances throughout the year indicates a proactive approach to monitoring financial performance was undertaken. Several cost-saving initiatives were carefully evaluated in an attempt to maintain a lean budgetary framework throughout the year, as well as into the future.

Policy and Procedures

In 2023, the FOC expressed gratitude for receiving notification regarding the reconstitution of the Policies and Procedures Committee (PPAC) under the leadership of the Hon. Mr Justice Winston Anderson, JCCJ, which aimed to address the remaining recommendations from the PwC Audit.

PPAC revealed that (18) eighteen existing policies were reviewed and updated and (6) six new policies were accepted. These were finalised by December 31st, 2023.

Internal Audit and Risk Management

There were several internal audit activities rolled out and completed in 2023. The FOC identified several high-risk areas earmarked for Internal Audit Review, including Procurement and Tendering, Cloud Computing, Recruitment practices, and Security and Incident response. Additionally, during the year, the Court signed a Memorandum of Understanding with CARISEC to provide technical support, training, and guidance to the Court's internal audit function. This initiative led to the establishment of a designated officer for the internal audit function. It is expected that this will lead to significant cost savings for the Court, together with the development of its capabilities to maintain international standards.

Furthermore, the FOC agreed that the first area to be addressed under this arrangement would be Procurement and Tendering, with subsequent audits to follow a phased approach based on the outcomes and lessons learned from this initial review.

Judges' Compensation and Pension Committee

The Judges' Compensation and Pension Committee (JCPC), established by the Commission in accordance with the Agreement Establishing the Caribbean Court of Justice, did not convene for formal meetings during the year 2023.

CARICOM
competition
commission



Caricom Competition Commission

Under Article 172 of the Revised Treaty of Chaguaramas, the RJLSC holds the responsibility for appointing members to the CARICOM Competition Commission (CCC).

In 2023, the terms of Mr Justice Christopher Blackman (Ret'd) (Chairman), Mr Anthony La Ronde, and Mr Timothy Jonas concluded on July 11. Subsequently, the RJLSC reappointed these three Commissioners, extending their terms from July 12, 2023, to December 31, 2024.

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-Burnett, Mr Anthony La Ronde, and Mr Timothy Jonas.

Table 3 show the membership details of the CCC in 2023, including the expiration date of each member's term 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 <i>[Re-appointed – Jul 12, 2023]</i>	December 31, 2024
Mr DeCoursey Eversley	Barbados	October 16, 2015 <i>[Re-appointed – Oct 16, 2020]</i>	October 15, 2025
Mr Nestor Alfred	Saint Lucia	October 16, 2015 <i>[Re-appointed – Oct 16, 2020]</i>	October 15, 2025
Dr Andrew Downes	Barbados	August 1, 2016 <i>[Re-appointed – Aug 1, 2021]</i>	July 31, 2026
Mrs Emalene Marcus-Burnett	Barbados, Trinidad & Tobago	August 1, 2016 <i>[Re-appointed – Aug 1, 2021]</i>	July 31, 2026
Mr Anthony La Ronde	Anguilla	July 12, 2018 <i>[Re-appointed – Jul 12, 2023]</i>	December 31, 2024
Mr Timothy Jonas	Guyana	July 12, 2018 <i>[Re-appointed – Jul 12, 2023]</i>	December 31, 2024

Table 3 • Caricom Competition Commission membership in 2023.



CARIBBEAN COMMUNITY ADMINISTRATIVE TRIBUNAL

Under Clause 3 of the Statute of the Caribbean Community Administrative Tribunal (Tribunal), the RJLSC is tasked with selecting the Tribunal's members. This impartial and independent judicial body serves as a forum for adjudicating employment disputes for staff members of the CARICOM Secretariat and institutions under the CCAT's jurisdiction. The Tribunal consists of five judges appointed by the Commission.

Hon. Mme. Justice Lisa Shoman, President, resigned as a member of the Tribunal, effective October 28, 2022. The Commission is presently in the process of recruiting an individual to fill this vacancy, and the appointment

is anticipated in 2024. Following the provisions of Article VI of the Statute establishing CCAT, Mr Westmin James was appointed as the President, effective November 1, 2022.

In the reporting year, the Commission also extended the term of Mr Noel Inniss as Registrar of the Tribunal for an additional year, starting February 1, 2023.

Table 4 below details the CCAT membership in 2023, including the expiration date of each member's term and their nationality.

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

Table 4 • Caribbean Community Administrative Tribunal membership in 2023.

Appreciation for the Outgoing Commissioner-2023

The Commission expresses sincere gratitude to Commissioner Michael Somersall DSM, who concluded his dedicated service in 2023.

Commissioner Somersall served on the Commission from January 9, 2020, to January 8, 2023. Throughout his tenure, he made valuable contributions to the Pension Administration Committee and Financial Oversight Committee. His stewardship was characterised by innovative ideas and strategic thinking, reflecting a steadfast commitment to the Commission's mission.

Commencing his career in the Guyana Police Force in 1969 as a Constable, Mr Michael Somersall rose to the rank of Assistant Commissioner of Police in 1992. In 1995, he received a National Award - Disciplinary Service Medal. After earning his Bachelor of Law Degree, he pursued further studies at the Hugh Wooding Law School in 2002, obtaining his Legal Education Certificate and subsequently being admitted to the Guyana Bar in October 2004.

Notably, Mr Michael Somersall served as the Chairman of the Public Service Commission and as a member of the Police Service Commission in Guyana.



Mr Michael Somersall DSM

Staff of the Commission

In 2023, the Regional Judicial and Legal Services Commission underwent substantial changes in its staffing structure and composition.

Leadership Transition:

Ms Gabrielle Figaro-Jones assumed the pivotal role of Registrar & Chief Marshal of the Court, effective February 2023. Pursuant to Article V.11 of the Agreement, the Registrar and Chief Marshal of the Caribbean Court of Justice serves as the Secretary and Chief Administrative Officer of the Commission.

Human Resources Management:

Following the retirement of Ms Susan Campbell-Nicholas, Human Resources Manager, on July 2023, a meticulous recruitment process led to the appointment of Mr Leon Richardson as Organisational Development/ Human Resources Advisor (“OD/HRA”). This appointment serves as a replacement for the Human Resources Manager role.

Internal Transitions:

Ms Simone Jackson, formerly Senior Administrative Officer of the RJLSC, assumed the role of Administrative Officer in the President’s Chambers of the CCJ for a two-year term. Simultaneously, Ms Kiesha Cato took on the position of Administrative Officer for the RJLSC, effective July 2023.

Current Secretariat Composition (as of the conclusion of 2023):

As of the end of 2023, the Secretariat comprises:

- Mr Leon Richardson as Organisational Development/Human Resources Advisor
- Mrs Sherry-Ann Ramhit as the Executive Officer
- Ms Kiesha Cato as the Administrative Officer

The Registrar and Chief Marshal of the Caribbean Court of Justice, Ms Gabrielle Figaro-Jones also serve as the Secretary and Chief Administrative Officer of the Commission.

The RJLSC extends heartfelt appreciation to its dedicated staff for their unwavering support and commitment to the Commission’s mission. Special recognition is extended to the invaluable institutional knowledge of the Executive Officer, contributing significantly to the Commission’s success.

The effective execution of duties by the Commission’s staff was made possible through seamless collaboration with all of the CCJ’s Departments and Units.

Staff of the RJLSC



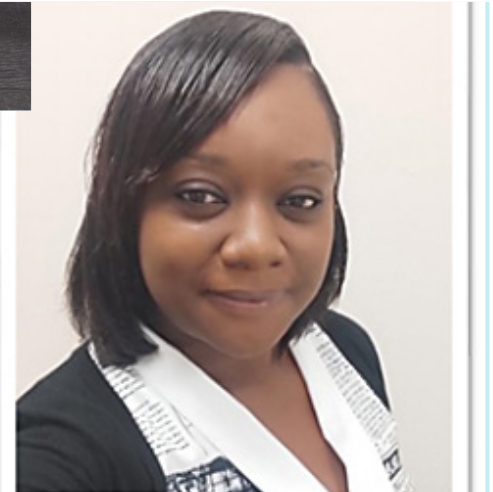
Ms Gabrielle Figaro-Jones
Secretary and Chief Administrative Officer



Mr Leon Richardson
*Organisational Development/Human
Resources Advisor*



Mrs Sherry-Ann Ramhit
Executive Officer



Ms Kiesha Cato
Administrative Officer



Ms Susan Campbell-Nicholas

Appreciation of Former Human Resources Manager

Ms Susan Campbell-Nicholas served as the Human Resources Manager for the Court and/or the Commission from March 3, 2014, to July 13, 2023. Throughout her tenure, she made significant contributions to the work of both entities, demonstrating unwavering commitment and professionalism. The Commission extends its sincere gratitude and heartfelt appreciation to Ms Campbell-Nicholas for her tremendous service and dedication.

Projected and Actual Expenditure of the Court and the Commission

2023-2024 Biennial Budget

In the fiscal year 2023, the Commission and Court's operations were sustained through quarterly allocations from the CCJ Trust Fund. A systematic financial monitoring protocol persisted throughout each quarter, leading to a commendable reduction from the initial budget, underscoring the Commission's commitment to operational efficiency. Key projects were successfully executed within their allocated budgets, significantly contributing to realising strategic objectives. Despite encountering challenges, well-devised contingency plans effectively mitigated risks, ensuring the overall financial stability of the Commission. The consistent adherence to budgetary discipline throughout the fiscal year indicates the Commission's prudent financial management. This steadfast approach positions the Commissions favourably and augurs well for continued success in the upcoming fiscal period.

Pension Payments

In 2023, the Court maintained its commitment to provide pension payments to the first two retired Presidents and three retired Judges, with one Judge having passed away in 2022. Moreover, both the Court and the Commission extended pension payments to seventeen (17) retired employees, which included one beneficiary of a deceased employee.

Appointment of Auditors

In 2021, the Commission approved the engagement of Moore Business Solutions T&T Limited to undertake the annual audit of the Commission's financial statements for a three-year term spanning from 2021 to 2023. The audited financial statements for the 12-month period concluding on December 31, 2023, are provided in Appendix E.

Interaction With the Board of Trustees of the CCJ Trust Fund

In the past year, the RJLSC actively participated in two key meetings with the Board of Trustees of the CCJ Trust Fund, emphasising collaboration and strategic discussions. The first meeting on June 30, 2023, focused on critical operational matters, including finances, resource planning, and the Commission's overarching goals. The subsequent meeting on December 1, 2023, assessed progress and addressed challenges, refining strategies for optimal impact. These engagements highlight the RJLSC's dedication to transparency, accountability, and the collective mission of advancing judicial excellence in the Caribbean region.

Additionally, discussions have commenced on revising the Protocol for Interfacing and Interaction among the Commission, the Court, and the Trust Fund. Plans are underway to finalise the revisions in 2024, affirming the commitment to ensuring its ongoing relevance and effectiveness in guiding collaborative efforts.



Collaborative Session with the CCJ Trust Fund conducted on June 30, 2023.

Interaction With the Board of Trustees of the CCJ Trust Fund (Continued)

During their visit on June 30, 2023, the Trustees of the Trust Fund were provided with a guided tour of the Court, offering them valuable insights into its operations and facilities.



The Trustees touring the Court Library



The Trustees receive a presentation in the Courtroom

Key Highlights and Developments

Historic Transition:

Saint Lucia's Accession to CCJ Appellate Jurisdiction

Saint Lucians now have the opportunity to turn to the Caribbean Court of Justice as their final appellate court for criminal and civil cases. This transition from the Judicial Committee of the Privy Council (JCPC) to the CCJ is currently in progress, reflecting Saint Lucia's commitment to improving justice accessibility.

The journey towards CCJ accession began two decades ago under the administration of Dr Kenny D. Anthony and concluded successfully under the Philip J. Pierre Administration, which gained a two-thirds majority in July 2021. Recent legislative actions, including the enactment of the Constitution of Saint Lucia (Amendment) Act and the CCJ (Agreement) Act, redirect appeals from the Court of Appeal to the CCJ, making Saint Lucia the fifth CARICOM Member State to join the CCJ's Appellate Jurisdiction.

Saint Lucia, already a full member of the CCJ's Original Jurisdiction, initiated various measures, including constitutional amendments, to achieve this historic transition. The completion of these efforts in 2023 marks a significant milestone, with congratulatory wishes extended by the UK Government.

The de-linking and accession campaign, spearheaded by the CCJ (Accession) Committee of Saint Lucia chaired by retired Justice Sir Dennis Byron, involved public information events, press briefings, town hall meetings, and media dissemination.

This historic moment allows Saint Lucians to seek justice through the CCJ as their ultimate appellate court for both criminal and civil cases.

Strategic Plan for the RJLSC

On July 1, 2023, the Commission convened its second annual strategic meeting. The discussions revolved around the analysis and recommendations stemming from the RJLSC Self-Assessment Questionnaire. A key focus of the meeting was the examination of the Commission's values and governance framework. Additionally, the Commission engaged in deliberations on strategies to enhance public engagement, emphasising the importance of transparency and community involvement.

Continuing its commitment to self-assessment, the Commission revisited the discussions on the RJLSC Self-Assessment during its December 2023 meeting. This session focused on the development of Stakeholder Engagement Plans and Strategy Planning and Execution.

18th Anniversary of the Court

On April 16, 2023, the Caribbean Court of Justice joyously commemorated its 18th anniversary since inauguration. To honour this significant milestone, a special brunch was organised for the staff on Monday, April 17, 2023, where staff reflected on the Court's accomplishments over the years.

Workplace Guidelines

Building upon the measures initiated in response to the eased COVID-19 guidelines announced by the government of Trinidad and Tobago in March 2022, both the Court and the Commission maintained a hybrid work arrangement and flexi-hours throughout 2023. Additionally, while mask-wearing is no longer mandatory, it remains optional at the user's discretion. In 2023, the Commission approved an assessment of the effectiveness of this hybrid working arrangement.

Key Highlights and Developments (Continued)

Judicial Reform and Institutional Strengthening (JURIST) Project.

The Judicial Reform and Institutional Strengthening (JURIST) Project, a multi-year Caribbean judicial reform initiative funded by the Government of Canada, concluded successfully on March 31, 2023. Managed by the Caribbean Court of Justice on behalf of Global Affairs Canada (GAC) and the Conference of Heads of Judiciary of CARICOM, the project aimed to establish a more responsive judicial system.

In its final year, the project showcased significant achievements. The revision of the Model Guidelines for Sexual Offence Cases generated interest in specialised courts. The Caribbean Association of Judicial Officers (CAJO) produced regional disability and inclusion awareness guidelines. Diverse impacts were observed through the development and circulation of criminal bench books, particularly in Guyana.

Guyana, a focal point in the project's final year, underwent comprehensive reforms, including the review of Criminal Procedure Rules, family mediation training, and the introduction of a case management information system for the magistracy. Collaboration with UN Women resulted in the creation of a model harassment policy, and statistical analysis and performance measurement were implemented by the Judiciary of Barbados. The Eastern Caribbean Supreme Court (ECSC) made strides in mediation expansion, technology improvement, and specialised court development, reflecting the broad regional impact of the JURIST Project.

A collaborative arrangement for knowledge sharing and good practices among regional judiciaries was established. This collaborative effort included housing and maintaining the Caribbean Judiciaries Information System (CJIS) at the CCJ and coordinating regional technical and human resources for knowledge sharing. The project's final year showcased its commitment to sustainability, with the development of a Sustainability Plan for CCJ and the completion of Gender Equality Protocols for Magistrates and Judges in Barbados. The exchange on Sexual Offence Courts and the completion of a Baseline Study Report for Indigenous and Tribal Peoples demonstrated the project's focus on inclusivity and justice for all.

As the project entered its final year, a Transition Team was established to ensure a planned and sustainable transfer of responsibilities. The successful completion and handover of key project areas, including Model Guidelines for Sexual Offence Cases, gender-sensitive adjudication, and public education activities, to CCJ and affiliated institutions were significant achievements reflecting the project's lasting impact on regional judiciaries.



BARBADOS: A Journey of Progress and Resilience

Introduction

In our 2023 annual report, we return to spotlight the captivating journey of Barbados, a nation that has traversed remarkable milestones since our last feature in 2009. From attaining republic status to its steadfast contributions within the Caribbean region, Barbados stands as a beacon of progress and resilience, inviting us to explore its transformative narrative.

Republic Transition

Barbados's journey towards republic status was a culmination of over two decades of deliberation and determination. In 2021, the Barbados Parliament decisively passed the Constitution (Amendment) Bill, effectively transitioning the island from a constitutional monarchy to a republic. With this landmark decision, Barbados ushered in a new era of sovereignty and self-determination. This monumental shift was marked by the historic election of Dame Sandra Mason as its first President, underscoring the nation's commitment to charting its own course.

Historical Background

Nestled within the Caribbean, Barbados has a historical lineage that stretches back to the 1620s with its colonisation by the British began.

Bridgetown, Barbados.



BARBADOS: A Journey of Progress and Resilience (Continued)

Barbadian Culture

A Fusion of Traditions: Barbados's cultural fusion is a testament to its resilience and adaptability, blending West African rhythms and British sensibilities into a harmonious tapestry of traditions. At the heart of this cultural mosaic lies the iconic Crop Over festival, a vibrant extravaganza that pays homage to the island's sugar industry and showcases its spirited music and dance. Dating back to the colonial era, Crop Over originally marked the culmination of the sugar cane harvest, celebrating the resilience and labour of Barbadian workers. Over time, the festival evolved into a jubilant celebration of Barbadian identity, incorporating elements of music, dance, and heritage.

During Crop Over, the streets of Barbados come alive with vibrant colors, infectious rhythms, and exuberant revelry. Locals and visitors alike gather to partake in a myriad of festivities, from lively street parades to pulsating music competitions. The air is filled with the sweet melodies of calypso and soca music, echoing the island's vibrant cultural heritage.

One of the highlights of the Crop Over festival is the Grand Kadooment Day parade, a spectacular procession that winds its way through the streets of Bridgetown, the capital city. Adorned in elaborate costumes with feathers, sequins, and beads, revelers dance to the infectious beats of soca music, showcasing the dynamic fusion of traditions that defines Barbadian culture.



*Prince Charles congratulates new Barbados President Dame Sandra Mason.
Photo courtesy the Royal Family official social media.*



Crop Over Festival



Mount Hilaby

Geological and Geographical Features

Situated in the Atlantic Ocean, Barbados is the easternmost island of the Lesser Antilles chain, distinguished by its unique geological history. Formed over millions of years through tectonic uplifts and coral reef development, Barbados boasts a landscape shaped by gradual emergence from the ocean and subsequent geological activity. The island's inland terraces and cliffs, formed from ancient sea reefs, offer striking vistas, while its caves, like the renowned Harrison's Caves, showcase the effects of continuous erosion on underground coral beds. These geological features not only contribute to Barbados's scenic beauty but also provide vital resources, such as natural water filtration systems, sustaining the island's ecosystem and inhabitants.

Mount Hilaby, Barbados's Tallest Peak

Rising majestically to 1,115 feet above sea level in the parish of St. Andrew, Mount Hilaby offers a commanding vantage point from which to behold Barbados's breathtaking landscapes. Composed of sandstone and volcanic rock, this natural wonder serves as proof of the island's geological diversity, providing visitors with panoramic vistas and a profound connection to its rugged beauty.



BARBADOS: A Journey of Progress and Resilience (Continued)

National Symbols

Barbados’s national symbols are not merely emblems but proud representations of the island’s rich identity and storied heritage. Each symbol carries with it layers of significance, reflecting both the natural beauty and historical legacy of Barbados.

The Coat of Arms, adopted in 1966, stands as a timeless testament to Barbados’s proud heritage. At its heart lie two Pride of Barbados flowers, their vibrant hues serving as a homage to the island’s flora and natural beauty. Alongside them stands a Bearded Fig Tree, an iconic species that once graced Barbados’s landscape, representing the island’s historical landmarks and ecological diversity.

Capturing the essence of Barbadian identity, the Coat of Arms is a poignant reminder of the nation’s journey from its colonial past to its present sovereignty. It depicts the resilience and pride of the Barbadian people.

The national flag of Barbados is a striking symbol of the island’s maritime identity and sovereign spirit. Composed of ultramarine and gold panels, it evokes the azure waters and golden sands that define Barbados’s coastal landscape. At its center lies a broken trident emblem, a powerful representation of Barbados’s break from its colonial past and its emergence as an independent nation.

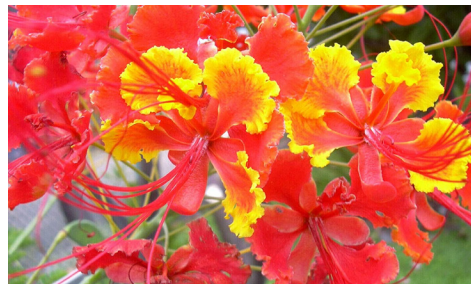
The broken trident, with its three points symbolising Barbados’s democracy, represents the island’s commitment



Coat of Arms



National Flag of Barbados



National Flower of Barbados

to self-determination and freedom. It serves as a poignant reminder of Barbados’s journey towards independence and its unwavering resolve to chart its own course in the world.

National Anthem

The National Anthem of Barbados, “In Plenty and In Time of Need,” holds a significant place in the country’s history. Written by Irving Burgie and composed by C. Van Roland Edwards, it symbolises Barbados’s journey to independence. Originally, Barbados’ anthem was “Forged from the Love of Liberty” during its time in the West Indies Federation. However, with its move towards full independence, the current anthem was adopted on November 30, 1966, coinciding with Barbados’ independence day. Inspector Prince Cave of the Royal Barbados Police Force played a role in rearranging the anthem’s music in 1967, maintaining its original tune while enhancing its harmony. The lyrics, penned by Irving Burgie in 1966, underwent a selection process overseen by a committee comprising notable individuals.

National Flower

The national flower of Barbados, the Pride of Barbados (also known as Dwarf Poinciana or Flower Fence), has been documented as far

BARBADOS: A Journey of Progress and Resilience (Continued)



back as 1657. This shrub, a member of the Legume family, is often shaped into low hedges but can grow up to 10 to 15 feet if left untrimmed. With its fiery red and yellow blooms, it adds vibrancy to the landscape throughout most of the year, showcasing its pyramidal inflorescence with five-petaled flowers and distinctive yellow margins. The flowers, about 1.5 inches across, boast ten long stamens and prominent pistils, with the fifth petal notably smaller. Prickly branches and large, doubly compound leaves further characterise this striking plant. The red variety with yellow margins is officially recognised as the national flower of Barbados, proudly displayed on the country’s Coat of Arms.

The Brown Pelican, Barbados’s National Bird

The brown pelican, Barbados’s National Bird, is known for its distinct features and graceful flight. Despite being the smallest of its species, it possesses a remarkable pouch and is adept at diving for fish. Threatened in the past by pesticides like DDT, its population has since rebounded. While no longer common on Barbados’s shores, it remains a symbol of the island’s heritage, immortalised in its Coat of Arms and the logo of the University of the West Indies.



*The Brown Pelican,
Barbados National Bird*

National Dish

Barbados’s National Dish, Cou-cou and flying fish, reflects the island’s diverse cultural influences and abundant maritime resources. Known as the “Land of the Flying Fish,” Barbados has long relied on this unique catch, celebrated for its shimmering scales and remarkable aerial prowess. Cou-cou, with roots in West African cuisine, is a cornmeal and okra-based dish reminiscent of polenta or grits. Its evolution alongside flying fish highlights Barbados’s multicultural heritage and culinary innovation, making it a beloved symbol of the island’s identity.



*National Dish of Barbados,
Cou-cou and flying fish*

Contributions to RJLSC

Barbados has played a vital role within the Caribbean Community since its inception. As one of the founding members, Barbados signed the Treaty of Chaguaramas on August 1, 1973, establishing the foundation for regional cooperation. Demonstrating its unwavering commitment to CARICOM, Barbados was among the first group of countries to sign the Agreement on February 14, 2001. Subsequently, on April 8, 2005, Barbados became the second CARICOM State to accept both the Appellate and Original jurisdiction of the Caribbean Court of Justice.



BARBADOS: A Journey of Progress and Resilience (Continued)

Moreover, Barbados's dedication to regional legal institutions is exemplified by the esteemed individuals who have served on the RJLSC. Among these notable figures are Sir David Simmons, Mr Jefferson O'B Cumberbatch, Hon. Mr Justice Peter Williams, CHB, QC, Mrs Susan Branker Greene, MSc, Lady Beverly Walrond, QC (deceased), and Sir Fred Gollop, KC, QC (deceased). These commissioners have played pivotal roles in advancing the commission's objectives, reinforcing its essential role in fostering judicial and legal cooperation in the Caribbean.

- Sir David Simmons, KA, BCH, KC: Sir David Simmons served as the inaugural Chairman (pro tempore) of the RJLSC. He was the Chief Justice of Barbados at the time of his appointment, bringing extensive legal expertise and leadership to the Commission. Sir David's tenure as Chairman underscored Barbados's commitment to regional legal cooperation and the advancement of the RJLSC's objectives.
- Hon. Jefferson O'B Cumberbatch – Justice of Appeal (deceased): Serving from August 24, 2009, to August 23, 2012, Mr Cumberbatch made significant contributions to various committees, including the Staff Selection, Pension, Delegation of Disciplinary Function, and Staff Regulation Committees.
- Hon. Mr Justice Peter Williams, CHB, QC: Appointed to the Commission from October 29, 2013, to October 28, 2016, Mr Justice Williams brought his legal acumen and experience to uphold the commission's principles of fairness and justice.
- Mrs Susan Branker Greene, MSc: Since December 12, 2018, Mrs Branker Greene has chaired the Court's Financial Oversight Committee, demonstrating exemplary leadership in ensuring transparency and accountability in financial matters.
- Lady Beverly Walrond, QC (deceased): Lady Walrond's tenure on the Commission, though now deceased, was marked by her dedication to upholding legal integrity and promoting regional cooperation. Her legacy continues to inspire.
- Sir Fred Gollop, KC, QC (deceased): Sir Gollop, also deceased, served with distinction on the Commission, contributing his vast legal knowledge and wisdom to furthering its objectives. His contributions remain an integral part of the Commission's history.

Through their dedicated service, these commissioners from Barbados have left an indelible mark on the RJLSC, advancing its goals and reinforcing its vital role in shaping the legal landscape of the Caribbean.

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Snapshots of Hybrid and Virtual Meetings in 2023



Virtual RJLSC Meeting on March 24, 2023



Virtual RJLSC Meeting on March 24, 2023



Hybrid RJLSC Meeting in 2023



Hybrid RJLSC Meeting in 2023

Appendix A

Meetings of the Regional Judicial and Legal Services Commission held in 2023

No.	Meeting No.	Dates of Meetings of Commission
1	134	March 24, 2023
2	135	June 30 & July 01, 2023
3	136	July 13, 2023
4	137	September 29, 2023
5	138	December 01, 2023

Appendix B

Attendance of Members at Commission Meetings held in 2023

Name of Commissioner	Mar 24	Jun 30 -Jul 01	Jul 13	Sep 29	Dec 01
Hon. Mr Justice Adrian Saunders (Chairman)	✓	✓	✓	✓	✓
Ms E. Ann Henry KC	✓	✓	✓	✓	✓
Mrs Susan Branker Greene MSc (Deputy Chairperson)	✓	✓	✓	✓	✓
Ms Jacqueline Samuels-Brown, KC	✓	✓	✓	✓	✓
Hon. Mr Justice Bryan Sykes OJ CD	✓	✓	X	✓	✓
Mr Brian Glasgow FCCA MSc	✓	✓	✓	✓	✓
Mr Thaddeus M. Antoine Esq	✓	✓	✓	✓	✓
Ms Tana'ania Small, KC	✓	✓	✓	✓	✓
Hon. Mme. Justice Hilary Phillips CD KC	✓	✓	✓	✓	✓
Mr Alvin Fitzpatrick SC	✓	✓	✓	✓	✓
Dr Damien Dublin	✓	✓	✓	✓	✓
Total No. of Members who Attended	11	11	10	11	11

Key:

- ✓ Attended meeting
- X Absent from meeting

Appendix C

Meetings of Committees of the Commission held in 2023

No.	Date of Meetings	Commission's Representative(s)	Purpose of Meeting	Meeting Duration
1	January 10, 2023	Ms E. Ann Henry KC	Awards Committee Orientation	1hr 30 mins
2	January 13, 2023	Mr Brian Glasgow FCCA MSc	Awards Committee Orientation	1hr 30 mins
3	March 01, 2023	Ms E. Ann Henry KC	Tribunal Hearing Committee	1hr
4	March 08, 2023	Ms E. Ann Henry KC	Tribunal Hearing Committee	1hr 30 mins
5	March 10, 2023	Ms E. Ann Henry KC (Chairperson) Ms Tana'ania Small KC Mr Alvin Fitzpatrick SC Hon. Mme Justice Hilary Phillips CD KC	Constituent Instruments Review and Regulations Committee	2 hrs 41mins
6	March 15, 2023	Ms Jacqueline Samuels- Brown KC (Chairperson) Hon. Mme Justice Hilary Phillips CD KC Mrs Susan Branker Greene MSc Hon. Mr Justice Bryan Sykes OJ CD	Human Resources and Selection Committee	3 hrs 20 mins
7	March 20, 2023	Mr Brian Glasgow FCCA MSc (Chairperson) Mr Thaddeus M. Antoine Esq Dr Damien Dublin	Pension Administration Committee	2 hrs 30 mins
8	March 22, 2023	Mrs Susan Branker Greene (Chairperson) Mr Thaddeus M. Antoine Esq Dr Damien Dublin	Financial Oversight Committee	2 hrs 11mins
9	April 13, 2023	Ms E. Ann Henry KC (Chairperson) Ms Tana'ania Small KC Mr Alvin Fitzpatrick SC Hon. Mme Justice Hilary Phillips CD KC	Constituent Instruments Review and Regulations Committee	2 hrs 2 mins

Meetings of Committees of the Commission held in 2023 (Continued)

No.	Date of Meetings	Commission's Representative(s)	Purpose of Meeting	Meeting Duration
10	April 14, 2023	Ms Jacqueline Samuels-Brown KC Hon. Mr Justice Bryan Sykes OJ CD Hon. Mme Justice Hilary Phillips CD KC Mrs Susan Branker Greene	Interviews for Chief Librarian	1 hr 45 mins
11	April 19, 2023	Ms Jacqueline Samuels-Brown KC Hon. Mr Justice Bryan Sykes OJ CD Hon. Mme Justice Hilary Phillips CD KC Mrs Susan Branker Greene	Interviews for Organizational Development/ Human Resource Advisor	6 hrs 30 mins
12	May 10, 2023	Ms E. Ann Henry KC (Chairperson) Ms Tana'ania Small KC Hon. Mme Justice Hilary Phillips CD KC	Constituent Instruments Review and Regulations Committee	40 mins
13	May 26, 2023	Ms E. Ann Henry KC (Chairperson) Ms Tana'ania Small KC Hon. Mme Justice Hilary Phillips CD KC Mr Alvin Fitzpatrick SC	Constituent Instruments Review and Regulations Committee	2 hrs 30 mins
14	May 31, 2023	Ms E. Ann Henry KC (Chairperson) Ms Tana'ania Small KC Hon. Mme Justice Hilary Phillips CD KC Mr Alvin Fitzpatrick SC	Constituent Instruments Review and Regulations Committee	2 hrs 30 mins
15	June 12, 2023	Mr Brian Glasgow FCCA MSc (Chairperson) Dr Damien Dublin Mr Thaddeus M. Antoine Esq	Pension Administration Committee	2 hrs
16	June 13, 2023	Ms E. Ann Henry KC (Chairperson) Ms Tana'ania Small KC Hon. Mme Justice Hilary Phillips CD KC Mr Alvin Fitzpatrick SC	Constituent Instruments Review and Regulations Committee	1 hr 41mins

Meetings of Committees of the Commission held in 2023 (Continued)

No.	Date of Meetings	Commission's Representative(s)	Purpose of Meeting	Meeting Duration
17	June 14, 2023	Mrs Susan Branker Greene (Chairperson) Mr Thaddeus M. Antoine Esq Dr Damien Dublin Mr Brian Glasgow FCCA MSc	Financial Oversight Committee	1 hr 25 mins
18	June 21, 2023	Ms E. Ann Henry KC (Chairperson) Ms Tana'ania Small KC Hon. Mme Justice Hilary Phillips CD KC Mr Alvin Fitzpatrick SC	Constituent Instruments Review and Regulations Committee	1 hr 15 mins
19	June 27, 2023	Ms Jacqueline Samuels- Brown KC (Chairperson) Hon. Mme Justice Hilary Phillips CD KC Mrs Susan Branker Greene MSc Hon. Mr Justice Bryan Sykes OJ CD	Human Resources and Selection Committee	2 hrs 51mins
20	September 07, 2023	Ms Jacqueline Samuels-Brown KC Hon. Mr Justice Bryan Sykes OJ CD Hon. Mme Justice Hilary Phillips CD KC	Interviews Chief Human Resources Officer	9 hrs 30 mins
21	September 18, 2023	Ms E. Ann Henry KC (Chairperson) Ms Tana'ania Small KC Hon. Mme Justice Hilary Phillips CD KC Mr Alvin Fitzpatrick SC	Constituent Instruments Review and Regulations Committee	2 hrs 4 mins
22	September 20, 2023	Mrs Susan Branker Greene MSc Dr Damien Dublin	Interviews for Deputy Librarian	5 hrs 15 mins
23	September 20, 2023	Mrs Susan Branker Greene (Chairperson) Mr Thaddeus M. Antoine Esq Dr Damien Dublin Mr Brian Glasgow FCCA MSc	Financial Oversight Committee	44 mins
24	September 22, 2023	Mr Brian Glasgow FCCA MSc (Chairperson) Mr Thaddeus M. Antoine Esq Dr Damien Dublin	Pension Administration Committee	2 hrs 27 mins

Meetings of Committees of the Commission held in 2023. (Continued)

No.	Date of Meetings	Commission's Representative(s)	Purpose of Meeting	Meeting Duration
25	September 22, 2023	Ms Jacqueline Samuels- Brown KC (Chairperson) Hon. Mme Justice Hilary Phillips CD KC Mrs Susan Branker Greene MSc Hon. Mr Justice Bryan Sykes OJ CD	Human Resources and Selection Committee	3 hrs 30 mins
26	November 2, 2023	Ms E. Ann Henry KC (Chairperson) Ms Tana'ania Small KC Hon. Mme Justice Hilary Phillips CD KC Mr Alvin Fitzpatrick SC	Constituent Instruments Review and Regulations Committee	3 hrs 20 mins
27	November 9, 2023	Ms E. Ann Henry KC (Chairperson) Ms Tana'ania Small KC Hon. Mme Justice Hilary Phillips CD KC Mr Alvin Fitzpatrick SC	Constituent Instruments Review and Regulations Committee	3 hrs 30 mins
28	November 14, 2023	Ms E. Ann Henry KC (Chairperson) Ms Tana'ania Small KC Hon. Mme Justice Hilary Phillips CD KC Mr Alvin Fitzpatrick SC	Constituent Instruments Review and Regulations Committee	2 hrs 40 mins
29	November 15, 2023	Mrs Susan Branker Greene (Chairperson) Mr Thaddeus M. Antoine Esq Dr Damien Dublin Mr Brian Glasgow FCCA MSc	Financial Oversight Committee	2 hrs 22 mins
30	November 16, 2023	Ms E. Ann Henry KC (Chairperson) Ms Tana'ania Small KC Hon. Mme Justice Hilary Phillips CD KC Mr Alvin Fitzpatrick SC	Constituent Instruments Review and Regulations Committee	2 hrs 30 mins
31	November 22, 2023	Ms Jacqueline Samuels- Brown KC (Chairperson) Hon. Mme Justice Hilary Phillips CD KC Hon. Mr Justice Bryan Sykes OJ CD	Human Resources and Selection Committee	4 hrs

Meetings of Committees of the Commission held in 2023 (Continued)

No.	Date of Meetings	Commission's Representative(s)	Purpose of Meeting	Meeting Duration
32	November 27, 2023	Mr Brian Glasgow FCCA MSc (Chairman) Mr Thaddeus M. Antoine Esq Dr Damien Dublin	Pension Administration Committee	2 hrs 6 mins
33	November 28, 2023	Ms E. Ann Henry KC (Chairperson) Ms Tana'ania Small KC Hon. Mme Justice Hilary Phillips CD KC Mr Alvin Fitzpatrick SC	Constituent Instruments Review and Regulations Committee	2 hrs 30 mins
Total Meeting Hours registered				87 hrs 49 mins

Appendix D

Members of Committees of the Commission in 2023

Name of Committee	Members
Constituent Instruments Review and Regulations Committee	Ms E. Ann Henry KC (Chairperson) Ms Tana'ania Small KC Mr Alvin Fitzpatrick SC Hon. Mme Justice Hilary Phillips CD KC
Human Resources and Selection Committee	Ms Jacqueline Samuels-Brown KC (Chairperson) Hon. Mme Justice Hilary Phillips CD KC Hon. Mr Justice Bryan Sykes OJ CD Mrs Susan Branker Greene (January to September)
Pension Administration Committee	Mr Brian Glasgow FCCA MSc (Chairperson) Mr Thaddeus Antoine Esq Dr Damien Dublin
Financial Oversight Committee	Mrs Susan Branker Greene MSc (Chairperson) Mr Brian Glasgow FCCA MSc Mr Thaddeus M. Antoine Esq Dr Damien Dublin
Judges' Compensation and Pension Committee	Hon. Justice Hilary Phillips, CD KC (Chairperson) Mr Alvin Fitzpatrick SC

Appendix E

Audited Financial Statements For the Year Ended 31 December 2023

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Statement of Management Responsibilities

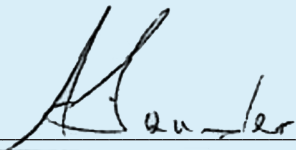
Management is responsible for the following:

- 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 31 December 2023, 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 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 judgement 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.



Signed
Title: Chairman
Date: 14 June 2024



Signed
Title: Commissioner
Date: 14 June 2024

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 at 31 December 2023, 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 present fairly, in all material respects, the financial position of the Commission as at 31 December 2023, and of 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.

Independent Auditor's Report *(continued)*

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements 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 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 aggregate, they could reasonably be expected to influence the economic decisions of users taken based on 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 in order 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
14 June 2024


Chartered Accountants

Statement of Financial Position as at 31 December 2023

(Expressed in Trinidad and Tobago Dollars)

	Note	2023 <u>TT\$</u>	2022 <u>TT\$</u>
Assets			
Non-current assets			
Property and equipment	3	269,615	329,224
Retirement benefits due from Trust Fund	4	<u>2,341,500</u>	<u>2,174,250</u>
Total non-current assets		<u>2,611,115</u>	<u>2,503,474</u>
Current assets			
Due from related party	7	151,098	-
Other receivables	5	26,273	40,601
Cash and cash equivalents		<u>1,212,697</u>	<u>1,340,695</u>
Total current assets		<u>1,390,068</u>	<u>1,381,296</u>
Total assets		<u>4,001,183</u>	<u>3,884,770</u>
Accumulated surplus and liabilities			
Accumulated surplus		<u>1,610,301</u>	<u>1,003,102</u>
Total Accumulated surplus		<u>1,610,301</u>	<u>1,003,102</u>
Non-current liability			
Retirement benefit liability	6	<u>2,341,500</u>	<u>2,174,250</u>
Total non-current liability		<u>2,341,500</u>	<u>2,174,250</u>
Current liabilities			
Due to related party	7	-	681,599
Other payables and accruals	8	<u>49,382</u>	<u>25,819</u>
Total current liabilities		<u>49,382</u>	<u>707,418</u>
Total accumulated surplus and liabilities		<u>4,001,183</u>	<u>3,884,770</u>

The notes on pages 57 to 71 and Supplementary Financial Information on pages 73 to 76 form an integral part of these financial statements.

The financial statements were approved for issue by the Commissioners on 14 June 2024, on behalf of The Regional Judicial and Legal Services Commission.

Chairman:



Commissioner:



Statement of Comprehensive Income for the Year Ended 31 December 2023

(Expressed in Trinidad and Tobago Dollars)

	Note	2023 TT\$	2022 TT\$
Funding from the Trust Fund	9	3,288,235	1,224,778
Other income		<u>24,813</u>	<u>20,085</u>
		3,313,048	1,244,863
Administrative expenses	10	<u>(2,486,504)</u>	<u>(2,905,390)</u>
Surplus/(Deficit) for the year		826,544	(1,660,527)
Other comprehensive gain/loss:			
<i>Items that will not be reclassified to profit or loss</i>			
Re-measurements of defined benefit pension plan	6	<u>(220,770)</u>	<u>468,300</u>
Total comprehensive surplus/(deficit)		<u>605,774</u>	<u>(1,192,227)</u>

The notes on pages 57 to 71 and Supplementary Financial Information on pages 73 to 76 form an integral part of these financial statements.

Statement of Changes in Accumulated Surplus for the Year Ended 31 December 2023
(Expressed in Trinidad and Tobago Dollars)

	Accumulated Surplus TT\$
Year ended 31 December 2023	
Balance as at 1 January 2023	1,004,527
Total comprehensive surplus for the year	<u>605,774</u>
Balance as at 31 December 2023	<u>1,610,301</u>
Year ended 31 December 2022	
Balance as at 1 January 2022	2,196,754
Total comprehensive deficit for the year	<u>(1,192,227)</u>
Balance as at 31 December 2022	<u>1,004,527</u>

The notes on pages 57 to 71 and Supplementary Financial Information on pages 73 to 76 form an integral part of these financial statements.

Statement of Cash Flows for the Year Ended 31 December 2023

(Expressed in Trinidad and Tobago Dollars)

	2023	2022
	TT\$	TT\$
Cash flows from operating activities		
Total comprehensive surplus/(deficit) for the year	605,774	(1,192,227)
Adjustments to reconcile total comprehensive deficit for the year to net cash provided by operating activities:		
Interest income	179	297
Depreciation	46,975	72,179
Loss on sale of property, plant, and equipment	<u>5,382</u>	<u>-</u>
	658,310	(1,119,751)
Changes in:		
Retirement benefits due from Trust Fund	167,250	247,530
Due from related party	(151,098)	-
Other receivables	14,328	(1,939)
Retirement benefit liability	(167,250)	(247,530)
Due to related party	(681,599)	(242,969)
Accounts payables and accruals	<u>24,988</u>	<u>(34,413)</u>
Net cash used in operating activities	(135,071)	(1,399,072)
Cash flows from investing activities		
Interest received	(179)	(297)
Acquisition of fixed assets	-	(70,700)
Proceeds from disposal of fixed asset	<u>7,251</u>	<u>-</u>
Net cash used in investing activities	7,072	(70,997)
Decrease in cash and cash equivalents for the year	(127,999)	(1,470,069)
Cash and cash equivalents as at 01 January	<u>1,340,695</u>	<u>2,810,764</u>
Cash and cash equivalents as at 31 December	<u>1,212,696</u>	<u>1,340,695</u>

The notes on pages 57 to 71 and Supplementary Financial Information on pages 73 to 76 form an integral part of these financial statements.

Notes to the Financial Statements for the Year Ended 31 December 2023

(Expressed in Trinidad and Tobago Dollars)

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.

Notes to the Financial Statements for the Year Ended 31 December 2023

(Expressed in Trinidad and Tobago Dollars)

2. Significant accounting policies (continued)

(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 2022, and have been adopted by the Commission.

- (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 and equipment
Note (h)	Other receivables
Note (j)	Financial assets
Note (k)	Financial liabilities
Note (n)	Provisions

Notes to the Financial Statements for the Year Ended 31 December 2023

(Expressed in Trinidad and Tobago Dollars)

2. *Significant accounting policies (continued)*

(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 and equipment

Items of property 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.

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

The gain or loss on disposal of property and equipment is determined by comparing the proceeds from disposal with the carrying amount of the property 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 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 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 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.

Notes to the Financial Statements for the Year Ended 31 December 2023

(Expressed in Trinidad and Tobago Dollars)

2. Significant accounting policies (continued)

(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.

(g) Employee benefits

Defined benefit plan

The Trust Fund had previously indicated that the retirement arrangements of Judges of the Court are authorized and funded from within the Trust Fund in accordance with a Protocol established by the Heads of Government; 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.

Non-judicial staff pension plan

The Commission provides its staff with a pension plan. Under this plan, the employees of the Commission make contributions which 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.

Notes to the Financial Statements for the Year Ended 31 December 2023

(Expressed in Trinidad and Tobago Dollars)

2. *Significant accounting policies (continued)*

(g) *Employee benefits (continued)*

Non-judicial staff pension plan (continued)

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 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.

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 non-payment 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 collectable, the gross carrying value of the asset is written off against the associated provision.

Notes to the Financial Statements for the Year Ended 31 December 2023

(Expressed in Trinidad and Tobago Dollars)

2. Significant accounting policies (continued)

(j) Financial assets (continued)

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 initial recognition of the financial asset. For those where the credit risk has not increased significantly since initial recognition of the financial asset, twelve months 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 other payable and accruals, due to related party and retirement benefit liability.

Other payables and accruals 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) Other payables and accruals

Other payables and accruals are initially recognised at fair value and subsequently carried at amortised 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 finance cost.

Notes to the Financial Statements for the Year Ended 31 December 2023

(Expressed in Trinidad and Tobago Dollars)

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 accruals 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 4 July 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 31 December 2023

(Expressed in Trinidad and Tobago Dollars)

3. Property and equipment

	Library books	Furniture, fittings & computer equipment	Vehicles	Leasehold improvement	Total
	TT\$	TT\$	TT\$	TT\$	TT\$
Year ended 31 Dec 2023					
Cost					
As at 1 January 2023	24,815	314,281	200,283	352,074	891,453
Additions	-	-	-	-	-
Disposal	-	(25,266)	-	-	(25,266)
As at 31 December 2023	<u>24,815</u>	<u>289,015</u>	<u>200,283</u>	<u>352,074</u>	<u>866,187</u>
Accumulated depreciation					
As at 1 January 2023	24,815	270,900	200,283	66,231	562,229
Disposals	-	(12,633)	-	-	(12,633)
Charge for the year	-	11,768	-	35,207	46,975
As at 31 December 2023	<u>24,815</u>	<u>270,035</u>	<u>200,283</u>	<u>101,439</u>	<u>596,572</u>
Net book value					
As at 31 December 2023	<u>-</u>	<u>18,980</u>	<u>-</u>	<u>250,635</u>	<u>269,615</u>
As at 31 December 2022	<u>-</u>	<u>43,381</u>	<u>-</u>	<u>285,843</u>	<u>329,224</u>
Year ended 31 Dec 2022					
Cost					
As at 1 January 2022	24,815	285,417	200,283	310,238	820,753
Additions	-	28,864	-	41,836	70,700
As at 31 December 2022	<u>24,815</u>	<u>314,281</u>	<u>200,283</u>	<u>352,074</u>	<u>891,453</u>
Accumulated depreciation					
As at 1 January 2022	24,815	233,928	200,283	31,024	490,050
Charge for the year	-	36,972	-	35,207	72,179
As at 31 December 2022	<u>24,815</u>	<u>270,900</u>	<u>200,283</u>	<u>66,231</u>	<u>562,229</u>
Net book value					
As at 31 December 2022	<u>-</u>	<u>43,381</u>	<u>-</u>	<u>285,843</u>	<u>329,224</u>
As at 31 December 2021	<u>-</u>	<u>51,489</u>	<u>-</u>	<u>279,214</u>	<u>330,703</u>

Notes to the Financial Statements for the Year Ended 31 December 2023

(Expressed in Trinidad and Tobago Dollars)

	2023 <u>TT\$</u>	2022 <u>TT\$</u>
4. Retirement benefits due from Trust Fund		
This balance is determined by the total of the employee account balances of the staff of the Commission. Refer to Notes 2 (g) and 6.		
	<u>2,341,500</u>	<u>2,174,250</u>
5. Other receivables		
VAT recoverable	26,273	27,418
Employee receivable	-	-
Other receivables	-	<u>13,183</u>
	<u>26,273</u>	<u>40,601</u>
6. 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.		
Movement in present value of defined benefit obligation		
Defined benefit obligation as at start of year	2,174,250	2,421,780
Current service cost	80,280	107,040
Interest cost	107,040	66,900
Employee's Salary Deductions	66,900	80,280
- Experience adjustment	200,700	(374,640)
- Actuarial (gains)/losses from changes in financial assumptions	20,070	(93,660)
Benefits paid by RJLSC	<u>(307,740)</u>	<u>(33,450)</u>
Defined benefit obligations as at end of year	<u>2,341,500</u>	<u>2,174,250</u>
Liability profile		
The defined benefit obligations as at the year ends were allocated as follows:		
Active members	53%	84%
Pensioners	47%	16%

Notes to the Financial Statements for the Year Ended 31 December 2023

(Expressed in Trinidad and Tobago Dollars)

6. Retirement benefit liability (Continued)

The weighted average duration of the defined obligation as at the year-end was 9.7 years (2022: 9.7 years).

100% of the benefits accrued by active members were vested (2022: 100%).

0% of the defined benefit obligation for active members was conditional on future salary increases (2022: 0%).

Movement in fair value of plan assets/asset allocation

The plan has no assets.

	2023 <u>TT\$</u>	2022 <u>TT\$</u>
Expense recognised in profit and loss		
Current service cost	80,280	107,040
Net interest on net defined benefit liability	<u>107,040</u>	<u>66,900</u>
Net pension costs	<u>187,320</u>	<u>173,940</u>
Re-measurements recognized in other comprehensive income		
Experience losses	220,770	(468,300)
Total amount recognized in other comprehensive income	220,770	(468,300)
Opening defined benefit liability	2,174,250	2,421,780
Net pension cost	187,320	173,940
Re-measurements recognized in other comprehensive income	220,770	(468,300)
Employees salary deductions	66,900	80,280
Benefits paid	<u>(307,740)</u>	<u>(33,450)</u>
Closing defined benefit liability	<u>2,341,500</u>	<u>2,174,250</u>
Summary of principal assumptions as at 31 December		
Discount rate	4.8% pa	5.0% pa
Salary increases	n/a	3.0% pa

Assumptions regarding future mortality are based on published mortality tables. The life expectancies underlying the value of the defined benefit obligation as at 31 December 2023, are as follows:

Life expectancy at age 65 for current pensioners in years:

- Male	17.6	17.6
- Female	21.6	21.5

Notes to the Financial Statements for the Year Ended 31 December 2023
(Expressed in Trinidad and Tobago Dollars)

6. Retirement benefit liability (Continued)

	2023 TT\$	2022 TT\$
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 end would have changed as a result of a change in the assumption used.		
	1% pa higher	1% pa lower
As at 31 December 2023		
Discount rate	(93,660)	113,730
As at 31 December 2022		
Discount rate	(26,760)	33,450

An increase of 1 year in the assumed life expectancies shown above would decrease the defined benefit obligation at 31 December 2023, by \$20,070 (2022: \$6,690).

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 totaling \$86,970 in 2023.

Notes to the Financial Statements for the Year Ended 31 December 2023
(Expressed in Trinidad and Tobago Dollars)

	2023	2022
	<u>TT\$</u>	<u>TT\$</u>
7. Related party transactions		
The following balances/transactions were held/carried out with related parties:		
a) Due to related parties:		
- The Court	-	681,599
b) Due from related parties:		
- The Court	151,098	-
Amounts due to/ from the Court are interest-free, with no fixed repayment terms.		
c) Income received from the Trust Fund via the Court	2,880,145	1,519,138
d) Expense charge to the Commission by the Court	47,775	52,454
The Commission works to ensure that the Court meets and fully satisfies the expectations and needs of the people it serves.		
e) Key management compensation		
Salaries and other short-term benefits	583,041	698,109
8. Other payables and accruals		
Accounts payable	31,031	10,144
Accruals	<u>18,351</u>	<u>14,250</u>
	<u>49,382</u>	<u>24,394</u>
9. Funding from the Trust Fund		
Funding received from the Trust Fund	2,880,145	1,519,138
Pension income payable from Trust Fund	<u>408,090</u>	<u>(294,360)</u>
	<u>3,288,235</u>	<u>1,224,778</u>

Notes to the Financial Statements for the Year Ended 31 December 2023

(Expressed in Trinidad and Tobago Dollars)

10. Administrative expenses

Professional fees	123,872	194,798
Salaries and allowances	1,288,501	1,254,168
Commissioners and recruitment expenses	599,362	909,183
Pension cost	258,690	284,498
Other expenses	54,601	77,000
Insurance expense	55,339	59,896
Janitorial	22,520	-
Depreciation	46,975	72,179
Office supplies	8,440	17,541
Printing and publication	12,663	17,982
Bank charges	10,908	14,400
Entertainment	4,633	3,745
	<u>2,486,504</u>	<u>2,905,390</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.

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

	2023	2022
	<u>TT\$</u>	<u>TT\$</u>
Assets		
Retirement benefits due from Trust Fund	2,341,500	2,174,250
Cash and cash equivalents	<u>1,193,516</u>	<u>1,124,227</u>
Total assets	<u>3,535,016</u>	<u>3,298,477</u>

Notes to the Financial Statements for the Year Ended 31 December 2023

(Expressed in Trinidad and Tobago Dollars)

11. Financial risk management (continued)
Financial risk factors (continued)

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 (2022: 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		
Increased by 5%	176,751	164,924
Decreased by 5%	(176,751)	(164,924)

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.

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.

Notes to the Financial Statements for the Year Ended 31 December 2023

(Expressed in Trinidad and Tobago Dollars)

11. Financial risk management (*continued*)
Liquidity risk (*continued*)

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

	Less than three months <u>TT\$</u>
As at 31 December 2023	
Financial liabilities:	
Due to related party	-
Accounts payables and accruals	<u>49,382</u>
Total liabilities	<u>49,382</u>
As at 31 December 2022	
Financial liabilities:	
Due to related party	681,599
Accounts payables and accruals	<u>24,394</u>
Total liabilities	<u>705,993</u>

12. **Subsequent events**

Management evaluated all events that occurred from 1 January 2024, through 14 June 2024, 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 31 December 2023
(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 31 December 2023 and have issued our report thereon dated 14 June 2024.

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 supplementary 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 to 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.

14 June 2024
San Juan

Statements of Financial Position as at 31 December 2023
(Expressed in United States Dollars)

	2023	2022
	<u>US\$</u>	<u>US\$</u>
Assets		
Non-current assets		
Property and equipment	40,301	49,211
Retirement benefits due from Trust Fund	<u>350,000</u>	<u>325,000</u>
Total non-current assets	<u>390,301</u>	<u>374,211</u>
Current assets		
Due from related party	22,586	-
Other receivables	3,927	6,069
Cash and cash equivalents	<u>181,270</u>	<u>200,403</u>
Total current assets	<u>207,783</u>	<u>206,472</u>
Total assets	<u>598,084</u>	<u>580,683</u>
Accumulated surplus and liabilities		
Accumulated surplus	<u>240,703</u>	150,154
Total accumulated surplus	<u>240,703</u>	<u>150,154</u>
Non-current liability		
Retirement benefit liability	<u>350,000</u>	<u>325,000</u>
Total non-current liability	<u>350,000</u>	<u>325,000</u>
Current liabilities		
Due to related party	-	101,883
Accounts payables and accruals	<u>7,381</u>	<u>3,646</u>
Total current liabilities	<u>7,381</u>	<u>105,529</u>
Total accumulated surplus and liabilities	<u>598,084</u>	<u>580,683</u>

Translation rate used – 2023: US\$ 1.00 - TT\$6.69 (2022: US\$1.00 - TT\$6.69)

Statements of Comprehensive Income for the year ended 31 December 2023

(Expressed in United States Dollars)

	2023	2022
	<u>US\$</u>	<u>US\$</u>
Funding from the Trust Fund	491,515	183,076
Other income	<u>3,709</u>	<u>3,002</u>
	495,224	186,078
Administrative expenses	<u>(371,675)</u>	<u>(434,288)</u>
Surplus/(Deficit) for the year	123,549	(248,210)
Other comprehensive gain/loss:		
<i>Items that will not be reclassified to profit or loss</i>		
Re-measurements of defined benefit pension plan	<u>(33,000)</u>	<u>70,000</u>
Total comprehensive surplus/(deficit) for the year	<u>90,549</u>	<u>(178,210)</u>

Translation rate used – 2023: US\$ 1.00 - TT\$6.69 (2022: US\$1.00 - TT\$6.69)

Statements of Changes in Accumulated Surplus for the year ended 31 December 2023
(Expressed in United States Dollars)

	Accumulated surplus <u>US\$</u>
Year ended 31 December 2023	
Balance as at 01 January 2023	150,154
Total comprehensive surplus for the year	<u>90,549</u>
Balance as at 31 December 2023	<u>240,703</u>
Year ended 31 December 2022	
Balance as at 01 January 2022	328,364
Total comprehensive deficit for the year	<u>(178,210)</u>
Balance as at 31 December 2022	<u>150,154</u>

Translation rate used – 2023: US\$ 1.00 - TT\$6.69 (2022: US\$1.00 - TT\$6.69)



ANNUAL REPORT ²⁰₂₃

**STRATEGIC VISIONING
SHAPING THE FUTURE**

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