



**REGIONAL JUDICIAL AND LEGAL SERVICES COMMISSION**

# ANNUAL REPORT

**TWO THOUSAND AND TWELVE**

**JANUARY 1, 2012 to DECEMBER 31, 2012**





REPORT OF THE REGIONAL JUDICIAL AND LEGAL SERVICES  
COMMISSION PURSUANT TO ARTICLE V.10 OF THE AGREEMENT  
ESTABLISHING THE CARIBBEAN COURT OF JUSTICE FOR THE YEAR  
JANUARY 1, TO DECEMBER 31, 2012



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## THE CHAIRMAN AND MEMBERS OF THE REGIONAL JUDICIAL AND LEGAL SERVICES COMMISSION



*Left to Right:* Mr. Evaristus In Marie; the Hon. Mme. Justice Janice Pereira; Mr. Martin Daly, S.C.; Dr. Joseph Archibald, Q.C.; The Rt. Hon. Sir Charles Dennis Byron; Dr. the Hon. Lloyd George Barnett, O.J.; Professor Harold Lutchman, B.Sc., M.Sc., LL.B., Ph.D.; Sir Fred Gollop, K.A., Q.C.; Ms. Jennifer Astaphan, LL.B., L.E.C., M.P.H.

*Missing:* Mr. Emile Ferdinand, Q.C.



## 1. 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” means the Regional Judicial and Legal Services Commission;

“the Court” means the Caribbean Court of Justice;

“OECS” means the Organisation of Eastern Caribbean States;

“the Treaty” means the Revised Treaty of Chaguaramas;

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

“the Trust Fund” means the Caribbean Court of Justice Trust Fund established by the Revised Agreement dated January 12, 2004.



## 2. INTRODUCTION

- 2.1 Article V.10 of the Agreement provides that: “The Commission shall no later than 31 March in every year, submit to the Heads of Government an Annual Report of its work and operations during the previous year”.
- 2.2 The year 2012 was one of renewal and consolidation for the Commission. The new Chairman stressed inclusivity of all stakeholders concerned with the Court’s success and several initiatives were developed to this end.
- 2.3 At its first meeting of 2012, the Commission appointed a Deputy Chairman in the person of Dr. Lloyd G. Barnett, O.J.
- 2.4 In its 2009 Annual Report, the Commission began a series of features on the Contracting Parties to the Agreement and the members of the Commission and the Court who are nationals of the featured CARICOM State. In this year’s report the Contracting Party featured is the island of Jamaica.

### 3. FUNCTIONS OF THE COMMISSION

3.1 In 2012 the Commission held its second meeting outside of Trinidad and Tobago, i.e., in Barbados. There were six (6) meetings of the Commission in 2012.

3.2 Committees of the Commission met on six (6) occasions. Of the six (6) Committee meetings, five (5) were held ‘on the day preceding or following the day of a Commission meeting’. The dates on which meetings of the Commission and its Committees were held are listed at **Appendix A** and **Appendix C** respectively. The members who attended each meeting of the Commission are listed at **Appendix B**. Members of Committees of the Commission are listed at **Appendix D**.

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

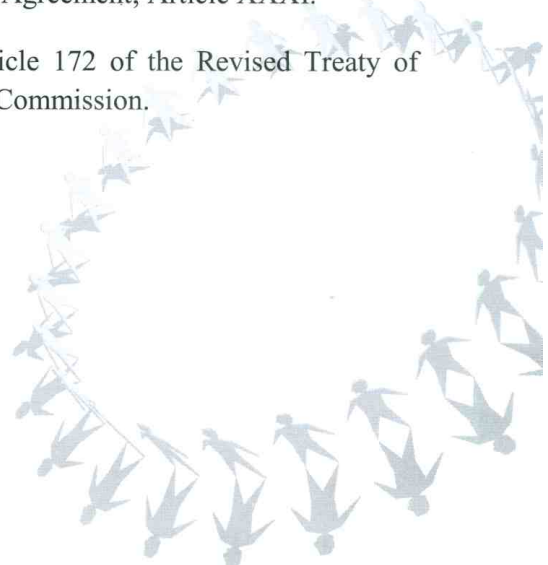
“The Commission shall have responsibility for:

- (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.”

3.4 The Agreement also sets out other functions of the Commission. Such 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.

3.5 The Commission is also given the responsibility under Article 172 of the Revised Treaty of Chaguaramas for appointing the members of the Competition Commission.



## 4. COMPOSITION OF THE COMMISSION

- 4.1 The Commission functioned with its full complement of ten (10) members in 2012. However, the term of office of three (3) Commissioners came to an end in 2012; two (2) of these were in September 2012 and one (1) in November. There were no re-appointments and of the three (3) positions, only two (2) were filled. The third position was that of the Chairman of the Public Service Commission of St. Kitts and Nevis, the holder of which office is yet to be sworn in as a Commissioner.
- 4.2 On September 11, 2012, Her Ladyship Justice Janice Pereira, Chairman of the Judicial Service Commission of the Eastern Caribbean, representing Dominica, was sworn in pursuant to Article V.1(c) of the Agreement to replace the Honourable Mr. Justice Hugh Rawlins who had retired.
- 4.3 On November 6, 2012, Ms. Jennifer Astapahan, LL.B., L.E.C., M.P.H., of Dominica and Mr. Evaristus Jn. Marie of St. Lucia – nominated jointly by the Secretary-General of the Community and the Director General of the OECS – were appointed to replace Mr. Jefferson Cumberbatch, LL.B., of Barbados and Ambassador Wendell Lawrence, B.Sc., M.Sc., C.P.A. of St. Kitts and Nevis, pursuant to Article V.1(e) of the Agreement.
- 4.4 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.”



4.4 The following table shows the persons who served as members of the Commission in 2012, the dates on which they took the oath of office and the basis for their appointment.

<b>Date of Assumption</b>	<b>Name of Commissioner</b>	<b>Basis for Appointment</b>	<b>Relevant paragraph of Article V.1</b>
September 1, 2011	The Rt. Hon. Sir Charles Dennis Byron	President of the Court	(a)
September 12, 2003 July 7, 2006 [Both re-appointed August 20, 2010]	Dr. the Hon. Lloyd George Barnett, O.J.  Dr. Joseph Archibald, Q.C.	Nominated jointly by OCCBA & OECS Bar Associations	(b)
January 28, 2010	The Hon. Mr. Justice Hugh A. Rawlins	Chairman, Judicial Service Commission of Dominica	(c)
September 11, 2012	The Hon. Madame Justice Janice Pereira	Chairman, Judicial Service Commission of Dominica	(c)
April 23, 2010	Mr. Egbert Lionel, B.Sc., M.A.	Chairman, Public Service Commission of St. Lucia	(d)
September 11, 2009 [both]	Mr. Jefferson Cumberbatch, LL.B.  Ambassador Wendell Lawrence, B.Sc., M.Sc., C.P.A.	Nominated jointly by the Secretary-General of the Community and the Director-General of the OECS	(e)
November 6, 2012 [both]	Ms. Jennifer Astaphan, LL.B., L.E.C., M.P.H.  Mr. Evaristus Jn. Marie	Nominated jointly by the Secretary-General of the Community and the Director-General of the OECS	(e)
October 29, 2010 [both]	Professor Harold Lutchman, B.Sc., M.Sc., LL.B., Ph.D.  Sir Fred Gollop, K.A., Q.C.	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)

<b>Date of Assumption</b>	<b>Name of Commissioner</b>	<b>Basis for Appointment</b>	<b>Relevant paragraph of Article V.1</b>
November 19, 2010 [both]	Mr. Martin Daly, S.C. Mr. Emile Ferdinand, Q.C.	Nominated by the Bar or Law Associations of the Contracting Parties	(g)

4.5 The following table shows the membership of the Commission in 2012, the date of expiration of the term of office of each member and the nationalities of the members.

<b>Name of Commissioner</b>	<b>Nationality</b>	<b>Date of Expiration of Term of Office</b>
The Rt. Hon. Sir Charles Dennis Byron	St. Kitts and Nevis / Antigua and Barbuda / St. Lucia	August 31, 2018
Dr. the Hon. Lloyd George Barnett, O.J.	Jamaica	August 19, 2013
Dr. Joseph Archibald, Q.C.	St. Kitts and Nevis	August 19, 2013
The Hon. Mme. Justice Janice Pereira	British Virgin Islands	September 10, 2015
Mr. Egbert Lionel, B.Sc., M.A.	St. Lucia	November 19, 2012
Mr. Evaristus Jn. Marie	St. Lucia	November 5, 2015
Ms. Jennifer Astaphan, LL.B., L.E.C., M.P.H.	Dominica	November 5, 2015
Professor Harold Lutchman, B.Sc., M.Sc., LL.B., Ph.D.	Guyana	October 28, 2013
Sir Fred Gollop, K.A., Q.C.	Barbados	October 28, 2013
Mr. Martin Daly, S.C.	Trinidad and Tobago	November 18, 2013
Mr. J. Emile Ferdinand, Q.C.	St. Kitts and Nevis / Dominica	November 18, 2013

## 5. STAFF OF THE COMMISSION

- 5.1 During the period under review, the support staff of the Commission remained unchanged and comprised the Secretary to the Commission, Ms. Paula Pierre, (who is also the Registrar and Chief Marshal of the Court); the Executive Assistant, Ms. Christine Foreshaw; the Executive Secretary, Ms. Catherine Beard and the Messenger/Driver, Mr. Hucliffe Samuel.
- 5.2 In 2012, the Commission's staff began the project of documenting all RJLSC policies and decisions since the first meeting of the Commission in August 2003.
- 5.3 In keeping with its cost-saving mandate, in late 2012 the staff of the Commission changed the mode of travel and accommodation arrangements for Commissioners attending meetings in Trinidad and Tobago, by the staff making these arrangements themselves, instead of paying a third party to do so, as had been the norm for the Commission's first ten (10) years in existence.
- 5.4 To assist in performing their functions and providing administrative support to the Chairman and members of the Commission, the Commission's staff was supported by several units of the Court, namely, Finance, Protocol, Information Technology, Security and Facilities.

### STAFF OF THE COMMISSION



**Left:** Ms Christine Foreshaw, Executive Assistant to the Commission

**Middle:** Mr. Hucliffe Samuel, Driver/Messenger to the Commission

**Right:** Ms. Catherine Beard, Executive Secretary to the Commission

**Absent:** Ms. Paula Pierre, Secretary to the Commission

## 6. ACTIVITIES OF THE COMMISSION

6.1 In order to carry out its functions set out in section 3 above and its duties and responsibilities, the Commission engaged in several activities during the year 2012. Some of these activities are described in this section and the others in the succeeding sections of this Report.

6.2 Activities of the Commission during the year 2012 included:

- The appointment of the following personnel for the Court:

POSITIONS
Protocol and Information Assistant
Executive Secretary to the President

### 6.3 Review of the Protocol for the Interfacing and Interaction of the Commission, the Court and the Trust Fund and Protocol for the Security of Tenure of Members of the Commission

6.3.1 The Protocol for the Interfacing and Interaction of the Commission, the Court and the Trust Fund which had expired in January 2010, had still not been renewed in 2012. The implementation of the Governance Report in 2013 should result in the renewal of this Protocol.

6.3.2 In 2008, the Commission had made a proposal to amend the Protocol to the Agreement Establishing the Caribbean Court of Justice relating to the Security of Tenure of the Commissioners. This matter was given attention by the CARICOM Secretariat in 2012 and it is expected that a decision will be arrived at by the end of 2013.

### 6.4 Recruitment and Appointment of Staff of the Court

6.4.1 Upon the resignation of Mr. Joel Chee Alloy the Court Protocol and Information Assistant, on August 19, 2011, the post remained vacant for the rest of the year. Ms. Denise Douglas of Jamaica, who was the *proxime accessit* in the interviews of February 2011, was appointed by the Commission and assumed duties at the Court on February 6, 2012.

6.4.2 Due to the retirement of the former President’s Executive Secretary upon his retirement, the post of Executive Secretary to the new President was vacant. Mrs. Sherry-Ann Ramhit, who had occupied the post of Secretary in the office of the President, was promoted retroactively in 2012 to the post of Executive Secretary to the President effective December 1, 2011.

6.4.3 The contract of Court Security Manager Mr. Cyril Bernard was extended for another year, effective November 2, 2012.

6.5 **Judges and Staff Pensions.** The change in fortunes of the Colonial Life Insurance Company [Trinidad] Limited (CLICO) in 2010, continued to present challenges for the Commission in 2012, to devise a new mode of implementing the pension plan for both Judges and staff of the Court

and staff of the Commission. After a number of intensive meetings of the Commission's Pension Committee, a solution was finally found near the end of 2012 to be implemented in 2013.

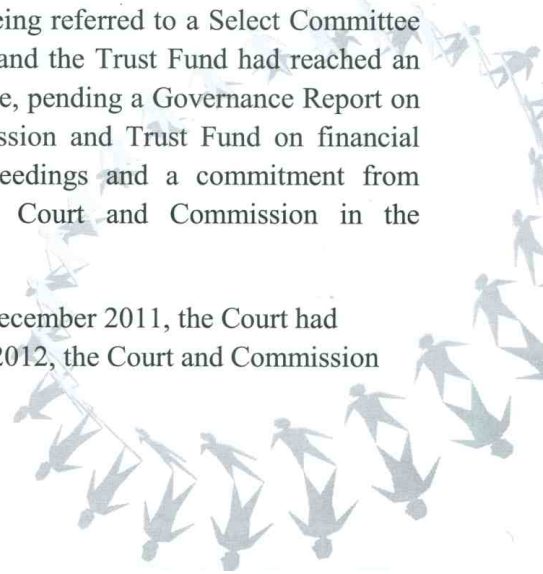
- 6.6 Re-Appointment of Members of the CARICOM Competition Commission (CCC).** The term of office of all members of the CARICOM Competition Commission was due to expire in January 2013. All members of the CCC – comprising Dr. Kusha Haraksingh (chairman), Mr. Patterson Cheltenham, Dr. Trevor Farrell, Mr. Hans Lim A Po, Dr. Maureen Paul, Dr. Barton Scotland and Ambassador Stewart Stephenson – were eligible for re-appointment. The Commission (RJLSC) was requested by CARICOM to assist in the re-appointment/appointment process of the members of the CCC, and make recommendations regarding the Terms and Conditions. All members indicated a willingness to be re-appointed and all (including the chairman) were re-appointed effective January 3, 2013 as follows: Dr. Kusha Haraksingh (chairman) 4 years; Mr. Patterson Cheltenham 4 years; Dr. Trevor Farrell 2 years; Mr. Hans Lim A Po 3 years; Dr. Maureen Paul 2 years; Dr. Barton Scotland 2 years; and Ambassador Stewart Stephenson 3 years. A recommendation of amended Terms and Conditions was submitted to CARICOM for approval; a response is expected in 2013.
- 6.7 Human Resources Development.** In 2012, the Commission placed special emphasis on improving staff morale by working to resolve major issues which may affect the efficacy of the Court. Amendments to the Agreement with respect to the Staff Regulations, proposed by the Delegation of Disciplinary Function Committee to the Secretary-General for consideration by the Heads of Government, are still pending.

## 7. PROJECTED AND ACTUAL EXPENDITURE OF THE COURT AND COMMISSION

- 7.1** In 2010 the Court and Commission had submitted to the Trustees a biennial budget for the years 2011 and 2012. During the period under review the Commission and the Court were financed by quarterly disbursements from the CCJ Trust Fund. The budget for the year 2010 (actual spending) plus amounts spent in 2011 were used as the main basis for disbursement of funds for the duration of 2012, due to the fact that the 2011-2012 budget submitted to the Trust Fund had not yet been approved. The Trust Fund's non-approval was based on a 2010 Report by the Caribbean Development Bank (CDB) proposing structural changes in the expenses of the Court and Commission.

This had resulted in the Court's and Commission's budget being referred to a Select Committee mandated by CARICOM. In 2011, the Court, Commission and the Trust Fund had reached an agreement to suspend the proceedings of the Select Committee, pending a Governance Report on the framework for consultation between the Court, Commission and Trust Fund on financial matters. The report led to the resolution of these proceedings and a commitment from CARICOM and the CDB to provide resources to the Court and Commission in the implementation of the report's recommendations.

- 7.2 Colonial Life Insurance Company Limited (CLICO).** In December 2011, the Court had received funds for CLICO policies valued under \$75,000. In 2012, the Court and Commission



worked with the Trust Fund as well as with consulting actuaries regarding the handling of cash and bonds which would be received for policies valued above \$75,000. It was agreed that, upon receipt, the cash from these policies would be placed into the new pension plan whenever it was established.

- 7.3 **Judges' Pension Rules.** In mid-2012, the Commission received permission from CARICOM to proceed with the limited number of responses received from the Member States, pursuant to the Judges' Pension Rules proposal submitted by the Commission in 2010 to all Member States' governments for review. The Commission's Pension Committee is to submit its revised proposal for Judges' Pension Rules in early 2013 to CARICOM.
- 7.4 **Appointment of new Auditors.** At its first meeting of 2012, the Commission approved the employment of auditors KPMG, to conduct the annual audit of the financial statements of the Commission for 2012 to 2014. The audited financial statements of the Commission for the 12-month period ending December 31, 2012 are attached as **Appendix E**.

## 8. INTERACTION WITH THE TRUSTEES AND THE TRUST FUND

- 8.1 The interaction between Court, Commission and Trust Fund was marked by closer co-operation in 2012. This was highlighted by the Court inviting the Trust Fund to participate in the drafting of the Court's Strategic Plan 2013-2017.
- 8.2 **Governance Report, Resolution of Proceedings before the Select Committee and Joint Consultative Committee (JCC).** Further to the 2010 Caribbean Development Bank's (CDB) Report regarding the expenses and proposed structural changes of the Court which had resulted in the Court's and Commission's budget being referred to a Select Committee for approval, the proceedings before this Select Committee had been suspended in late 2011. A team had been appointed then to review the general framework for consultation between the Court, Commission and Trust Fund on financial matters, there being no entity named in the Agreement to perform an oversight role of the Court – thus taking the matter beyond the issue of the approval of the 2013-2014 budget by the Trust Fund.

As a result, a Governance Report had been commissioned in 2011 to be presented to the CARICOM Chairman, the CARICOM Head responsible for the Judiciary and the Trust Fund. The Report identified the need for drafting appropriate financial rules and regulations, implementing a new approach to project preparation including programme budgeting, the establishment of certain institutional arrangements such as an internal audit function, a financial oversight committee and a Human Resources department. The implementation of the Report's recommendations was facilitated by the formation of the Joint Consultative Committee, comprising members of the Court, Commission and Trust Fund; the Committee held its first meeting in November 2012.

- 8.3 **Protocol for the Interfacing and Interaction between the Commission, the Court and the Trust Fund ('the Protocol')**. The Protocol, which had expired in January 2010, was still not renewed in 2012. As such, during 2012 the expired Protocol was treated as still being in force.

## 9. MATTERS OF NOTE

- 9.1 **CCJ Strategic Plan.** The Court's Strategic Plan 2013 to 2017 was launched on December 6 and a corresponding booklet subsequently published, outlining the Court's vision for the next five (5) years.
- 9.2 **Public Education.** The Court continued its public education thrust, with the President of the Court conducting several presentations both in Trinidad and Tobago and in several other Member States. The Court held a media day in 2012 and also initiated a feature where Court news is produced in a newsworthy format and posted on the website, to provide the local press with access to publication.

The Court received a significant fillip to its public education drive when it sat for the first time in Barbados outside of the seat of the Court. In addition to the cases being streamed live daily on the internet and on Barbadian television, there were several call-in radio and television programmes featuring the Court. While in Barbados, the Court's President also conducted interviews and public appearances, with the Judges holding discussions with students at the Faculty of Law at the Cave Hill campus of the University of the West Indies.

- 9.3 **Resignations.** Ms. Melony Morgan, Judicial Research Assistant – December 14, 2012.



## 10. THE CHAIRMAN’S FIRST YEAR

September 1, 2012 marked the **Right Honourable Sir Charles Dennis Byron’s first anniversary as Chairman of the Commission.** During his first year at the helm of the Commission, the Chairman showed a unique grasp of issues affecting the Court, Commission and Trust Fund, facilitated by the expertise garnered in his extensive career. He has praised the governance structure of the Court and the qualities that the Commission has evinced justifying its international reputation as a model for international courts. He has also praised the role of the Trust Fund. During the year, the relationship between the Commission and the Trust Fund has improved and mechanisms are being developed to facilitate even more effective cooperation.

In a note published by his office at the end of the first year, he stated that he had enjoyed working with the Judges at the CCJ and that his early discussions with them highlighted various philosophical approaches, steadfast moral commitment and a continual quest for excellence in carrying out the mandate of the Court.



His thrust was one of inclusiveness, involving all regional stakeholders, while emphasizing the independence of the Court supported by accountability. He was thus instrumental in achieving



acceptance and approval of the Governance Report which had been commissioned in 2011, finalized in 2012 and which will prove to be of major significance in charting the way forward in relation to appropriate financial rules and regulations for the Court and Commission and their interaction with the Trust Fund. This was evident in the Caribbean Court of Justice Strategic Plan 2013-2017 which involved the entire staff of the Court as well as the Commission and the Trust Fund in its preparation and has produced a clear vision for the way forward,

centred around the key words ‘Responsive, Innovative and Inspirational’.

Advocating for more Member States to accede to the Appellate Jurisdiction of the Court was another major accomplishment of the Chairman, evident in his extensive travel throughout the region (including within Trinidad and Tobago) to educate the public regarding the work of the Commission and the Court via various media.

The Chairman’s first year was also marked by greater emphasis on the human resource aspect of both the Commission and the Court, resulting in greatly improved staff morale; his aim is to broaden the scope of this endeavour even more in 2013. He has also shown great interest in the technology used to support the judicial functions and has committed to moving closer to the vision of a paperless Court.



## 11. FEATURE ON JAMAICA

The largest English-speaking island in the Caribbean Sea, also known as ‘Land of Wood and Water’, Jamaica was **one of the original signatories of the Georgetown Accord establishing the Caribbean Community Treaty on July 4 and its coming into effect in August 1973. Jamaica was also one of the original signatories to the Caribbean Community and Common Market (CARICOM) established by the Treaty of Chaguaramas and which came into effect on August 1, 1973.**

**Jamaica was also among the first group of CARICOM countries to sign the Agreement Establishing the Caribbean Court of Justice (CCJ) on February 14, 2001. In 2006, Jamaica became one of the pioneering members of the CARICOM Single Market and Economy (CSME).**

The country’s national symbols, adopted upon gaining independence from Great Britain on August 6, 1966, include:

**Coat of Arms**, which carries the national motto, “Out of Many, One People”, affirming the multi-racial origins of the island’s people. Above the motto stand two figures: a male and female member of the Taino tribe, on either side of a shield which bears a red cross upon which are five golden pineapples. A crest above the shield depicts a Jamaican crocodile mounted on top of a Royal Helmet and mantling of the British Monarchy.



**Flag**, which consists of a diagonal cross in gold, which itself creates four triangles – two in green and two in black. Black depicts the strength and creativity of the people; gold reflects the natural wealth and beauty of the sunlight; and green symbolizes hope and the country’s agricultural resources.



Other national symbols are the National Bird: Red-billed Streamertail/Swallow Tail Hummingbird (aka Doctor Bird), which lives only in Jamaica; the National Flower: Lignum Vitae, meaning ‘wood of life’, being from one of the most useful trees in the world; National Tree: Blue Mahoe, which is indigenous to the island, one of only two countries in the world where this tree grows naturally; National Fruit: Ackee, Jamaica being the only place where this fruit is widely eaten.

Approximately 145 miles long and 50 miles wide, the island is dominated by mountains, surrounded by a narrow strip of relatively flat coastal plain, which constitutes less than one-fifth of the land mass. While under Spanish rule, the island was known as Santiago, but in 1655 upon colonization by England, it became known as Jamaica. With an estimated population of 2.8 million as at July 2012, Jamaica is the third most populous Anglophone country in the Americas, after the USA and Canada. Kingston was named the capital in 1872; it is the smallest parish but largest city with a population of approximately 937,700 and the seventh-largest natural harbour in the world.

The island is a member of the Commonwealth with Great Britain’s reigning monarch as its head of state whose local representative is the Governor General. The head of government is the Prime Minister and the political system a parliamentary democracy and constitutional monarchy, represented by a

traditionally two-party system, the People's National Party (PNP) and the Jamaica Labour Party (JLP). The current ruling party, the PNP, has indicated its priority to join the Appellate Jurisdiction of the CCJ.

Jamaica enjoys a tropical climate which supports diverse ecosystems and a wealth of flora and fauna; the plant life has changed considerably over the centuries. Jamaican fauna is typical of the Caribbean, but includes highly diversified wildlife with many endemic species found nowhere else on earth. Native to Jamaica are the Jamaica Slider, a species of freshwater turtle and the Jamaica Hutia (coney). Birds make up the bulk of endemic and native vertebrate species; the world's largest centipede (the Amazonian Giant Centipede) and the Western Hemisphere's largest butterfly (the Homerus Swallowtail) are among the abundant insects and other invertebrates. The most famous tourist attraction is the 600-foot Dunn's River Falls, with over 20 main rivers and several cascading waterfalls.

Tourism is the largest foreign exchange earner; and an estimated 1.3 million foreign tourists visit Jamaica every year. Other sectors of the Jamaican economy include industries such as mining (bauxite and alumina), agriculture (sugar, bananas, coffee and yams) and light manufacturing (rum, cement, metals, paper and chemical products). The island is famous for its jerk spice, Red Stripe beer and Blue Mountain coffee.

The majority of Jamaica's population is of African descent; multi-racial Jamaicans form the second largest racial group; Jamaicans of Indian and Chinese ancestry form the next largest racial groups. Lebanese, Syrians, English, Scottish, Irish and German Jamaicans make up a small minority.

Although the official language is English, the de facto language is an English-African Creole known as patois.

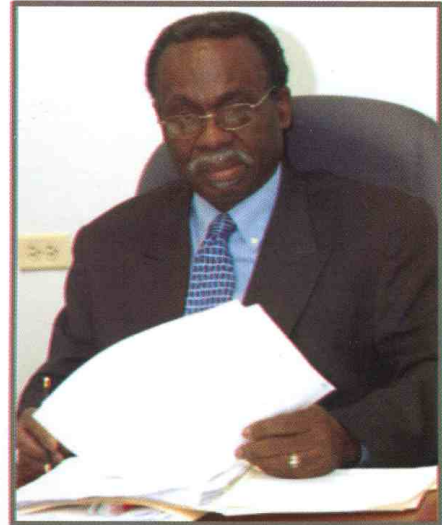
In its 2011 census, the Statistical Institute of Jamaica (STATIN) reported that Christianity is the religion practised by the majority of Jamaicans, although over one-half million of Jamaicans consider themselves non-religious or identifying with no denomination. The country's largest denominations are Seventh-Day Adventists, Pentecostals, and an amalgamation of Churches of God, the New Testament Church of God and the Baptists. Some minor religions include Rastafarianism, Hinduism, Islam, Judaism and Bahá'í.

Although a small nation, Jamaican culture has a strong global presence. The musical genres reggae, ska, mento, rocksteady, dub, dancehall and raga all originated in the island's vibrant popular recording industry. Jamaica has played an important role in the development of punk rock, through reggae and ska and American rap music evinces the influence of reggae. The birth of hip-hop in New York City also owed much to that city's Jamaican community. Many internationally known artistes were born in Jamaica, but the most famous reggae artiste is Robert 'Bob' Nesta Marley, O.M.

Sport is an integral part of national life in Jamaica and the island's athletes tend to perform to a standard well above what might ordinarily be expected of such a small country. Jamaicans have done particularly well at athletics and over the past six decades the island has produced dozens of world-class sprinters, including the current Olympic and World Champion, Usain St. Leo Bolt, O.J., C.D. Football is a popular sport in Jamaica and in 1997, the island made history by becoming the first English-speaking Caribbean country to qualify for the FIFA World Cup. The Jamaica national bobsled team also made history at the 1988 Winter Olympics, beating many established teams. The Jamaica national cricket team has dominated the four-day and one-day regional competitions over the past few years; Christopher Henry

Gayle is currently the most recognizable face of Jamaican cricket abroad. Jamaica has produced several world-class amateur and professional boxers including Trevor Berbick and Mike McCallum. Netball is another popular sport on the island, with the national team ranking number four in the world based on matches up to December 8, 2012.

Among Jamaica's highly talented and internationally renowned personalities is **Dr. the Hon. Lloyd G. Barnett, O.J.**, currently **the Deputy Chairman of the Regional Judicial and Legal Services Commission; Chairman of the Pensions Committee; Chairman of the Staff Regulations Committee and the longest-serving member of the Commission.** In his capacity as 'one of the two persons nominated jointly by the Organisation of the Commonwealth Caribbean Bar Association (OCCBA) and the Organisation of Eastern Caribbean States (OECS) Bar Association' [Article V.1 (b)], **he was sworn in on September 12, 2003**, during the Commission's second month.

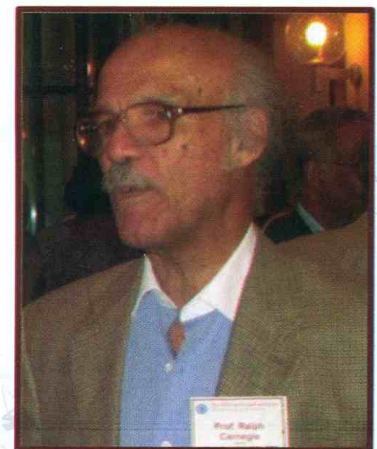


**Lloyd George Barnett** is a practising attorney-at-law. He holds the B.A. (1954), LL.B. (1957), LL.M. (1960) and the Ph.D. (1966), all from the University of London. He was admitted to the Bar of Lincoln's Inn in December 1960. He has served as Crown Counsel in the Chambers of the Attorney General and the Office of the Director of Public Prosecutions in Jamaica. He has also served as Chairman of the Council of Legal Education, Chairman of the University Council of Jamaica, President of the Jamaica Bar Association, Chairman of the Jamaica Council of Human Rights, Vice-President and President of the Organisation of Commonwealth Caribbean Bar Associations (OCCBA) and Chairman of the General Legal Council of Jamaica and a member of the Police Service Commission.

Dr. Barnett is the author of *The Constitutional Law of Jamaica* and *The Jamaican Constitution: Basic Facts and Questions* and has published numerous articles on legal subjects. He has served as the Editor of Jamaica Law Reports; Consultant Editor, Trinidad and Tobago Law Reports, The Trinidad and Tobago Tax Cases and the Organisation of Eastern Caribbean States Law Reports. In 1999 Dr. Barnett was awarded the Order of Jamaica for his outstanding contribution to jurisprudence and legal education in the Caribbean region.

Another outstanding Jamaican who served the Commission with distinction was **Professor Ralph Carnegie, from September 28, 2007 until the end of his term on August 19, 2010**, in his capacity as one of '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' [Article V.1 (f)]

**A. Ralph Carnegie** was a Professor Emeritus of the University of the West Indies. He was a Rhodes Scholar at Oxford, a Senior Fulbright Scholar at Yale Law School, an Open Scholar at Mona, Jamaica and a graduate studentship awardee at London and later at Oxford.



During his tenure, he displayed a keenness of mind, a wealth of knowledge and a willingness to serve in any capacity required, enhanced by an affable personality. In addition to his general duties on the Commission, he also served on the Pensions Committee and as Chairman of the Selection Committee. Unfortunately, Professor Carnegie died on January 7, 2011, shortly after his term with the Commission ended.



Another distinguished Jamaican national is **the Hon. Mr. Justice G. Winston Anderson, who was appointed by the Regional Judicial and Legal Services Commission as a Judge of the Caribbean Court of Justice.**

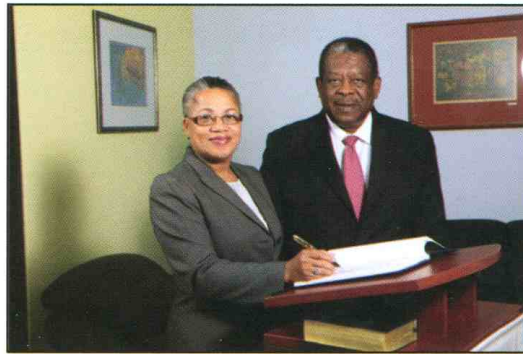
**G. Winston Anderson** was called to the Bar of Barbados in 1989. Between 2003 and 2006, he served as General Counsel of the Caribbean Community (CARICOM) Secretariat, on secondment from the University of the West Indies (UWI). In 2006 he was called to the Bar of Jamaica, and was also appointed Professor in the Faculty of Law, UWI. From 2007 to 2010, Professor Anderson held the position of Executive Director of the Caribbean Law Institute Centre (CLIC), which body conceptualized and conducted visits to all CARICOM Member States participating in the CARICOM Single Market and Economy (CSME), to advocate early acceptance of the Appellate Jurisdiction of the Caribbean Court of Justice.

Professor Anderson was sworn in as a Judge of the Caribbean Court of Justice by the Governor General of Jamaica in Kingston on June 15, 2010, becoming the youngest member and first Jamaican to be thus appointed, as well as the first replacement Judge of the original Judges named to the CCJ in 2005.

In November 2012, the Hon. Mr. Justice Anderson was inducted as a founding member of the International Advisory Council of the United Nations Environment Programme (IAC/UNEP).

Wikipedia  
Jamaica Absolutely, Hansib 2010 edition

## 12. SNAPSHOTS OF 2012



Swearing-in of the Hon. Madame Chief Justice  
Janice Pereira September 11, 2012



Swearing-in of Ms. Jennifer Astaphan  
November 30, 2012



Swearing-in of Mr. Evaristus Jn Marie  
November 30, 2012



**APPENDIX A Meetings of the Regional Judicial and Legal Services Commission in 2012**

No.	Meeting No.	Dates of Meetings of Commission
1.	77	February 10, 2012
2.	78	April 20, 2012 (held in Barbados)
3.	79	May 31, 2012
4.	80	July 13, 2012
5.	81	September 11, 2012
6.	82	November 30, 2012

**APPENDIX B Attendance of Members at Commission Meetings in 2012**

Name of Commissioner	Feb 10	April 20	May 31	July 13	Sep 11	Nov 30
The Rt. Hon. Sir Charles Dennis Byron	✓	✓	✓	✓	✓	✓
Dr. the Hon. Lloyd George Barnett, O.J.	✓	✓	✓	✓	✓	✓
Dr. Joseph Archibald, Q.C.	✓	✓	x	✓	x	✓
The Hon. Mr. Justice Hugh A. Rawlins	✓	x	x	✓	()	()
The Hon. Mme. Justice Janice Pereira	^^	^^	^^	^^	✓	x
Mr. Egbert Lionel, B.Sc., M.A.	✓	✓	✓	✓	✓	--

Name of Commissioner	Feb 10	April 20	May 31	July 13	Sep 11	Nov 30
Mr. Jefferson Cumberbatch, LL.B.	x	✓	✓	✓	*	--
Ambassador Wendell Lawrence, B.Sc., M.Sc., C.P.A.	✓	✓	✓	✓	*	--
Ms. Jennifer Astaphan, LL.B., L.E.C., M.P.H.	^^	^^	^^	^^	^^	✓
Mr. Evaristus Jn. Marie	^^	^^	^^	^^	^^	✓
Professor Harold Lutchman, B.Sc., M.Sc., LL.B., Ph.D.	✓	✓	✓	✓	✓	✓
Sir Fred Gollop, K.A., Q.C.	✓	✓	✓	✓	✓	✓
Mr. Martin Daly, S.C.	✓	✓	✓	✓	✓	✓
Mr. J. Emile Ferdinand, Q.C.	✓	✓	x	✓	✓	✓
<b>Total No. of Members who Attended</b>	9	9	8	10	9	8

## Key:

- ✓ Attended meeting
- \* Attended meeting by invitation
- x Absent from meeting
- Term expired
- ^^ Not yet appointed a member of the RJLSC
- () Resigned from substantive post



### APPENDIX C Meetings of Committees and Other Meetings in 2012

No.	Dates of Meetings	Committee / Commission's Representative	Purpose
1.	April 3, 2012	Deputy Chairman Barnett; Commissioners Lutchman, Gollop, Cumberbatch and Ferdinand	To attend CCJ Strategic Planning meeting
2.	April 3, 2012	Commissioner Lawrence	To meet with Trust Fund re CCJ Governance Report
3.	April 19, 2012	Deputy Chairman Barnett; Commissioners Cumberbatch and Daly	To discuss Judges' and Staff Pensions
4.	June 1, 2012	Deputy Chairman Barnett; Commissioners Cumberbatch and Daly	To discuss Judges' and Staff Pensions
5.	July 12, 2012	Commissioner Lawrence	To discuss CCJ Governance Report with CARICOM Secretary-General
6.	July 12, 2012	Deputy Chairman Barnett; Commissioners Cumberbatch and Gollop	To discuss Judges' and Staff Pensions
7.	August 23, 2012	Deputy Chairman Barnett and Commissioner Cumberbatch	To discuss Judges' and Staff Pensions
8.	September 10, 2012	Deputy Chairman Barnett; Commissioners Daly and Cumberbatch	To discuss Staff Pension
9.	November 2, 2012	Chairman and ex- Commissioner Lawrence	First Meeting of the Joint Consultative Committee
10.	November 9, 2012	Chairman, Commissioner Daly and ex-Commissioner Lawrence	Meeting of the Joint Consultative Committee
11.	November 29, 2012	Deputy Chairman Barnett; Commissioner Daly and ex- Commissioner Cumberbatch (the latter by invitation)	To discuss Judges' and Staff Pensions



**APPENDIX D Members of Committees of the Commission**

<b>Staff Selection</b>	<b>Pension</b>	<b>Delegation of Disciplinary Function</b>	<b>Staff Regulations</b>	<b>Joint Consultative Committee</b>
Commissioner Cumberbatch (Chairman)	Deputy Chairman Barnett (Chairman)	Commissioner Cumberbatch	Deputy Chairman Barnett (Chairman)	Commissioner Lawrence
Commissioner Lutchman	Commissioner Cumberbatch	Commissioner Daly	Commissioner Lawrence	Commissioner Daly
Commissioner Lionel	Commissioner Daly		Commissioner Cumberbatch	
Commissioner Ferdinand	Commissioner Gollop			



**APPENDIX E**

**Audited Financial Statements for the Year ended December 31, 2012**



**THE REGIONAL JUDICIAL AND LEGAL  
SERVICES COMMISSION**

Audited Financial Statements

For the year ended December 31, 2012



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## **Independent Auditor's Report**

The Commissioners  
The Regional Judicial and Legal Services Commission  
Port of Spain, Trinidad

### **Report on the Financial Statements**

We have audited the accompanying financial statements of The Regional Judicial and Legal Services Commission, which comprise the statement of financial position as at December 31, 2012 and the statements of comprehensive income, changes in accumulated fund and cash flows for the year then ended and the accompanying notes to the financial statements.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Financial Reporting Standards, 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.

### **Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with International Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### **Opinion**

In our opinion, the financial statements present fairly, in all material respects, the financial position of The Regional Judicial and Legal Services Commission as at December 31, 2012, and its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards.

### **Other matter**

The financial statements of The Regional Judicial and Legal Services Commission for the year ended December 31, 2011 were audited by another auditor who expressed an unmodified opinion on those statements on May 7, 2012.



February 28, 2013

*Port of Spain,  
Trinidad, West Indies*

# THE REGIONAL JUDICIAL AND LEGAL SERVICES COMMISSION

## Statement of Financial Position


As at December 31, 2012

*(Expressed in Trinidad and Tobago Dollars)*

	Notes	2012	2011
<b>Assets</b>			
<b>Non-current assets</b>			
Property, plant and equipment	3	<u>1,723</u>	<u>3,447</u>
<b>Current assets</b>			
Due from related party	4	432,032	1,415,935
Other receivables	5	72,034	55,504
Cash and cash equivalents		<u>911,320</u>	<u>196,532</u>
<b>Total current assets</b>		<u>1,415,386</u>	<u>1,667,971</u>
<b>Total assets</b>		<b><u>\$ 1,417,109</u></b>	<b><u>\$ 1,671,418</u></b>
<b>Accumulated Fund and Liabilities</b>			
Accumulated fund		<u>1,361,533</u>	<u>1,642,568</u>
<b>Current liabilities</b>			
Other payables	6	<u>55,576</u>	<u>28,850</u>
<b>Total current liabilities</b>		<u>55,576</u>	<u>28,850</u>
<b>Total accumulated fund and liabilities</b>		<b><u>\$ 1,417,109</u></b>	<b><u>1,671,418</u></b>

*See accompanying notes to the financial statements.*

These financial statements were approved for issue by the Commissioners on February 28, 2013 on behalf of the Regional Judicial and Legal Services Commission.

  
\_\_\_\_\_

Commissioner

  
\_\_\_\_\_

Commissioner

# THE REGIONAL JUDICIAL AND LEGAL SERVICES COMMISSION

## Statement of Comprehensive Income

For the year ended December 31, 2012

*(Expressed in Trinidad and Tobago Dollars)*

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	Notes	2012	2011
Funding provided by the Trust Fund		1,793,875	1,739,443
Interest income		<u>4,970</u>	<u>2,037</u>
		<b>1,798,845</b>	<b>1,741,480</b>
Administrative expenses	7	<u>(2,079,880)</u>	<u>(2,292,851)</u>
<b>Total comprehensive deficit for the year</b>		<b>\$ (281,035)</b>	<b>(551,371)</b>

*See accompanying notes to the financial statements.*

# THE REGIONAL JUDICIAL AND LEGAL SERVICES COMMISSION

## Statement of Changes in Accumulated Fund

For the year ended December 31, 2012

*(Expressed in Trinidad and Tobago Dollars)*

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	<b>Accumulated Fund</b>
<hr/>	
<b>Year Ended December 31, 2012</b>	
Balance at January 1, 2012	1,642,568
Total comprehensive deficit for the year	<u>(281,035)</u>
<b>Balance at 31 December 2012</b>	<b><u>\$ 1,361,533</u></b>
<b>Year Ended December 31, 2011</b>	
Balance at January 1, 2011	2,193,939
Total comprehensive deficit for the year	<u>(551,371)</u>
<b>Balance at 31 December 2011</b>	<b><u>\$ 1,642,568</u></b>

*See accompanying notes to the financial statements.*



## THE REGIONAL JUDICIAL AND LEGAL SERVICES COMMISSION

### Statement of Cash Flows

For the year ended December 31, 2012

*(Expressed in Trinidad and Tobago Dollars)*

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	<b>2012</b>	<b>2011</b>
<b>Cash Flows from Operating Activities</b>		
Total comprehensive deficit for the year	(281,035)	(551,371)
Adjustments to reconcile total comprehensive deficit for the year to net cash from operating activities:		
Depreciation	1,724	7,928
Changes in due from related party	983,903	702,198
Changes in other receivables	(16,530)	(2,063)
Changes in other payables	26,726	(120,332)
<b>Net cash from operating activities</b>	<u>714,788</u>	<u>36,360</u>
<b>Increase in cash and cash equivalents for the year</b>	714,788	36,360
<b>Cash and cash equivalents at January 1</b>	<u>196,532</u>	<u>160,172</u>
<b>Cash and cash equivalents at December 31</b>	<b><u>\$ 911,320</u></b>	<b><u>\$ 196,532</u></b>
<b>Analysis of cash and cash equivalents</b>		
Cash in hand and at bank	96,024	92,105
Money market deposits	815,296	104,427
	<u>\$ 911,320</u>	<u>\$ 196,532</u>

*See accompanying notes to the financial statements.*

# THE REGIONAL JUDICIAL AND LEGAL SERVICES COMMISSION

## Notes to the Financial Statements

For the year ended December 31, 2012

*(Expressed in Trinidad and Tobago Dollars)*

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### 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 this 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.

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 an 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 an original jurisdiction.

The Court is primarily financed by the Caribbean Court of Justice Trust Fund (the “Trust Fund”) who in turn transfers funds to the Commission. The Trust Fund was established by the Caricom states signing the Agreement, who together invested US\$100 million into the Trust Fund, to enable the expenditures of the Court and Commission to be financed by income from the Trust Fund.

# THE REGIONAL JUDICIAL AND LEGAL SERVICES COMMISSION

## Notes to the Financial Statements

For the year ended December 31, 2012

*(Expressed in Trinidad and Tobago Dollars)*

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### 2. Significant accounting policies

#### *(a) Basis of preparation*

The financial statements are prepared in accordance with International Financial Reporting Standards, under the historic cost convention and are expressed in Trinidad & Tobago dollars, which is the Commission's functional and presentation currency.

#### *(b) Changes in accounting policy and disclosures*

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

There are no IFRSs or IFRIC interpretations that are effective for the first time for the financial year beginning on or after December 31, 2012 that was adopted and had a material impact on the Commission.

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

The following new standards, interpretations and amendments, which have not been applied in these financial statements, will or may have an effect on the Commission's future financial statements:

IAS 1, 'Financial statement presentation' regarding other comprehensive income (Amendments) - The main change resulting from these amendments is a requirement for entities to group items presented in 'other comprehensive income' (OCI) on the basis of whether they are potentially re-classifiable to profit or loss subsequently (reclassification adjustments). The amendments do not address which items are presented in OCI. This amendment is effective for periods beginning on or after December 31, 2012.

IAS 19, 'Employee benefits' was amended in June 2011. The impact on the Commission will be as follows: to eliminate the corridor approach and recognize all actuarial gains and losses in OCI as they occur; to immediately recognize all past service costs; and to replace interest cost and expected return on plan assets with a net interest amount that is calculated by applying the discount rate to the net defined benefit liability (asset). The Commission is yet to assess the full impact of the amendments. This amendment is effective for periods beginning on or after January 1, 2013.

# THE REGIONAL JUDICIAL AND LEGAL SERVICES COMMISSION

## Notes to the Financial Statements

For the year ended December 31, 2012

*(Expressed in Trinidad and Tobago Dollars)*

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### 2. Significant accounting policies (continued)

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

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

IAS 32, 'Financial Instruments: Presentation' (Amendments) clarify some of the requirements for offsetting financial assets and financial liabilities in the statement of financial position. In connection therewith, IFRS 7, 'Financial instruments: Disclosures' amendments were also issued. These new IFRS 7 disclosures are intended to facilitate comparison between IFRS and US GAAP preparers. The converged offsetting disclosures in IFRS 7 are to be retrospectively applied, with an effective date of annual periods beginning on or after January 1, 2013. The IAS 32 changes are retrospectively applied, with an effective date of annual periods beginning on or after January 1, 2014. Master netting agreements where the legal right of offset is only enforceable on the occurrence of some future event, such as default of the counterparty, continue not to meet the offsetting requirements. The disclosures focus on quantitative information about recognized financial instruments that are offset in the statement of financial position, as well as those recognized financial instruments that are subject to master netting or similar arrangements irrespective of whether they are offset. The new amendments are not expected to have any significant impact on the Commission's financial position or performance.

IFRS 9, 'Financial instruments' – This new standard introduces new requirements for the classification, measurement and recognition of financial assets and financial liabilities and replaces parts of IAS 39. The standard is effective for annual periods beginning on after January 1, 2015 with early adoption permitted. IFRS 9 is required to be applied retrospectively. IFRS 9 uses business model and contractual cash flow characteristics to determine whether a financial asset is measured at amortized cost or fair value, replacing the four category classification in IAS 39. The determination is made at initial recognition. The approach is also based on how an entity manages its financial instruments (its business model) and the contractual cash flow characteristics of the financial assets. For financial liabilities, the standard retains most of the IAS 39 requirements. The main change is that, in cases where the fair value option is taken for financial liabilities, the part of a fair value change due to an entity's own credit risk is recorded in other comprehensive income rather than the income statement, unless this creates an accounting mismatch. The Commission is yet to assess IFRS 9's full impact and intends to adopt IFRS 9 no later than the accounting period beginning on or after January 1, 2015.

# THE REGIONAL JUDICIAL AND LEGAL SERVICES COMMISSION

## Notes to the Financial Statements

For the year ended December 31, 2012

(Expressed in Trinidad and Tobago Dollars)

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### 2. Significant accounting policies (continued)

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

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

IFRS 11, 'Joint Arrangements' is based on the principle that each party to a joint arrangement accounts for its rights and obligations that arise from that arrangement. In consequence:

- Where an entity has rights to the assets and obligations for the liabilities relating to a joint arrangement, it is regarded as being a joint operator. Joint operators account for the assets and liabilities, and associated revenues and expenses that arise from the joint arrangement.
- Where an entity has rights to the net assets relating to a joint arrangement, it is regarded as having an interest in a joint venture. Joint venturers account for the net assets arising from the joint arrangement by applying equity accounting.

An entity that is part to a joint arrangement that is not structured through a separate vehicle is regarded as a joint operator.

For arrangements that are structured through a separate vehicle it is necessary to analyze the legal form, the contractual terms and any other relevant facts and circumstances of the joint arrangements in order to determine whether the arrangement gives rise to a joint operation or a joint venture.

The Commission is yet to assess IFRS 11's full impact and intends to adopt IFRS 11 no later than the accounting period beginning on or after January 1, 2013.

IFRS 12, 'Disclosure of Interests in Other Entities' includes the disclosure requirements for all forms of interests in other entities, including joint arrangements, associates, special purpose vehicles and other off balance sheet vehicles. The Commission is yet to assess IFRS 12's full impact and intends to adopt IFRS 12 no later than the accounting period beginning on or after January 1, 2013.

IFRS 13, 'Fair Value Measurements' is effective prospectively for annual periods beginning on or after January 1, 2013. Earlier application is permitted. IFRS 13 defines fair value, sets out in a single IFRS a framework for measuring fair value and requires disclosures about fair value measurements. The standard applies, except in some specified cases (e.g. share-based payments) when other IFRSs require or permit fair value measurements. It does not introduce any new requirements to measure an asset or a liability at fair value, change what is measured at fair value in IFRSs or address how to present changes in fair value. Although IFRS 13 describes some of the fair value measurements and disclosure requirements in a different way from how they were expressed previously, there are a few changes to the requirements it replaces (principally the requirement to use an exit price). Instead, IFRS 13 is intended to clarify the measurement objective, harmonize the disclosure requirements and improve consistency in application.

# THE REGIONAL JUDICIAL AND LEGAL SERVICES COMMISSION

## Notes to the Financial Statements

For the year ended December 31, 2012

*(Expressed in Trinidad and Tobago Dollars)*

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### 2. Significant accounting policies (continued)

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

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

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 International Financial Reporting Standards (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 judgements in applying accounting policies that have the most significant effect on the amounts recognised in the financial statements is included in the following notes:

Note (d) - Property, plant and equipment

Note (e) - Other receivables

Note (g) Other payables

Note (h) Provisions

Note (k) Impairment

#### *(d) Property, plant and equipment*

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

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

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

# THE REGIONAL JUDICIAL AND LEGAL SERVICES COMMISSION

## Notes to the Financial Statements

For the year ended December 31, 2012

(Expressed in Trinidad and Tobago Dollars)

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### 2. Significant accounting policies (continued)

#### *(d) Property, plant and equipment (continued)*

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

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

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

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

#### *(e) Other receivables*

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

#### *(f) 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.

#### *(g) Other payables*

Other payables are stated at cost.

# THE REGIONAL JUDICIAL AND LEGAL SERVICES COMMISSION

## Notes to the Financial Statements

For the year ended December 31, 2012

*(Expressed in Trinidad and Tobago Dollars)*

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### 2. Significant accounting policies (continued)

#### *(h) 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.

#### *(i) 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 are received.

##### 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 recognised 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.

#### *(j) 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.



# THE REGIONAL JUDICIAL AND LEGAL SERVICES COMMISSION

## Notes to the Financial Statements

For the year ended December 31, 2012

*(Expressed in Trinidad and Tobago Dollars)*

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### 2. Significant accounting policies (continued)

#### *(k) Impairment*

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.

An impairment loss is recognized whenever the carrying amount of an asset or its cash-generating unit exceeds its recoverable amount. Impairment losses are recognized in the statement of comprehensive income.

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 amortisation, if no impairment loss had been recognised.

#### *(l) Taxation*

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

#### *(m) Accumulated fund*

The accumulated fund represents the excess funding received over expenditure.

**THE REGIONAL JUDICIAL AND LEGAL SERVICES COMMISSION**

**Notes to the Financial Statements**  
 For the year ended December 31, 2012  
 (Expressed in Trinidad and Tobago Dollars)

**3. Property, plant and equipment**

	<b>Library Books</b>	<b>Furniture Fittings, Computers and Equipment</b>	<b>Vehicles</b>	<b>Total</b>
<i>Year ended December 31, 2012</i>				
<b>Cost of valuation</b>				
At January 1, 2012	\$ 24,815	\$ 222,152	\$ 163,513	\$ 410,480
Additions	-	-	-	-
At December 31, 2012	<u>24,815</u>	<u>222,152</u>	<u>163,513</u>	<u>410,480</u>
<b>Accumulated depreciation</b>				
At January 1, 2012	24,815	218,705	163,513	407,033
Charge for the year	-	1,724	-	1,724
At December 31, 2012	<u>24,815</u>	<u>220,429</u>	<u>163,513</u>	<u>408,757</u>
<b>Net book value</b>				
At December 31, 2012	<u>\$ -</u>	<u>\$ 1,723</u>	<u>\$ -</u>	<u>\$ 1,723</u>
At December 31, 2011	<u>\$ -</u>	<u>\$ 3,447</u>	<u>\$ -</u>	<u>\$ 3,447</u>
<i>Year ended December 31, 2011</i>				
<b>Cost of valuation</b>				
At January 1, 2011	\$24,815	\$ 222,152	\$ 163,513	\$ 410,480
Additions	-	-	-	-
At December 31, 2011	<u>24,815</u>	<u>222,152</u>	<u>163,513</u>	<u>410,480</u>
<b>Accumulated depreciation</b>				
At January 1, 2011	18,611	216,981	163,513	399,105
Charge for the year	6,204	1,724	-	7,928
At December 31, 2011	<u>24,815</u>	<u>218,705</u>	<u>163,513</u>	<u>407,033</u>
<b>Net book value</b>				
At December 31, 2011	<u>\$ -</u>	<u>\$ 3,447</u>	<u>\$ -</u>	<u>\$ 3,447</u>
At December 31, 2010	<u>\$ 6,204</u>	<u>\$ 5,171</u>	<u>\$ -</u>	<u>\$ 11,375</u>

# THE REGIONAL JUDICIAL AND LEGAL SERVICES COMMISSION

## Notes to the Financial Statements

For the year ended December 31, 2012

(Expressed in Trinidad and Tobago Dollars)

### 4. Related Party Transactions

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

	<u>2012</u>	<u>2011</u>
<b>The Court:</b>		
a) Due from related parties:		
- The Court	\$ 432,032	\$ 1,415,935
Amounts due from the Court are interest free, with no fixed repayment terms.		
b) Income received from the Trust Fund via the Court	<u>\$ 1,793,875</u>	<u>\$ 1,739,443</u>
c) Expenses charged to the Commission by the Court	<u>\$ 1,615,223</u>	<u>\$ 695,823</u>

The Commission works to ensure that the Court meets and fully satisfies the expectations and needs of the people it serves.

	<u>2012</u>	<u>2011</u>
<b>5. Other receivables</b>		
VAT recoverable	13,661	29,308
Other receivables	<u>58,373</u>	<u>26,196</u>
	<u><b>\$ 72,034</b></u>	<u><b>\$ 55,504</b></u>
<b>6. Other payables</b>		
Accruals	55,375	28,661
Accounts Payable	<u>201</u>	<u>189</u>
	<u><b>\$ 55,576</b></u>	<u><b>\$ 28,850</b></u>

## THE REGIONAL JUDICIAL AND LEGAL SERVICES COMMISSION

### Notes to the Financial Statements

For the year ended December 31, 2012

(Expressed in Trinidad and Tobago Dollars)

	2012	2011
<b>7. Administrative expenses</b>		
Salaries and allowances	645,550	541,129
Pension cost	13,559	44,123
Depreciation	1,724	7,928
Administrative expenses	485,777	703,215
Commission and recruitment expenses	804,566	814,727
Professional fees	89,760	148,964
Audit fees	32,828	25,790
Bank charges	6,116	6,975
	<b><u>\$ 2,079,880</u></b>	<b><u>\$ 2,292,851</u></b>

Pension deductions from the employees of the Commission, are paid into an unstructured, unaudited pension contribution plan, together with pension contributions made by the employees of the Court, which is monitored by the Court.

### 8. 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 Financial Comptroller 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 entity's functional currency.

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

	2012	2011
<b>Assets</b>		
Cash and cash equivalents	\$ 838,929	\$ 171,482

# THE REGIONAL JUDICIAL AND LEGAL SERVICES COMMISSION

## Notes to the Financial Statements

For the year ended December 31, 2012

*(Expressed in Trinidad and Tobago Dollars)*

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### 8. Financial Risk Management (continued)

#### Financial risk factors (continued)

#### Foreign exchange risk (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 assumptions that the relevant foreign exchange rate increased/decreased by 5% to the Trinidad and Tobago dollars (2011: 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 historical volatility of those rates.

Foreign exchange risk	Effect on accumulated fund	
	2012	2011
<i>Increased by 5%</i>	41,946	8,574
<i>Decreased by 5%</i>	(41,946)	(8,574)

#### Credit risk

Credit risk is the risk that a borrower or counter-party 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 Court 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, with amounts varying between \$35,252 and \$778,921 (2011: \$848 and \$103,579). The maximum amount with one financial institution is \$778,921 (2011: \$103,579).

The carrying value of financial assets on the statement of financial position represents their maximum exposure. Further disclosures regarding other receivables, which are neither past due nor impaired, are provided in note 5.

#### Liquidity risk

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

## THE REGIONAL JUDICIAL AND LEGAL SERVICES COMMISSION

### Notes to the Financial Statements

For the year ended December 31, 2012

(Expressed in Trinidad and Tobago Dollars)

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#### 8. Financial Risk Management (continued)

##### Financial risk factors (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:

	<b>Less than three (3) months</b>
<b>At December 31, 2012</b>	
<b>Financial liabilities:</b>	
Other payables	<u>55,576</u>
<b>Total liabilities</b>	<b><u>\$ 55,576</u></b>
<b>At December 31, 2011</b>	
<b>Financial liabilities:</b>	
Other payables	<u>28,850</u>
<b>Total liabilities</b>	<b><u>\$ 28,850</u></b>

#### 9. Subsequent Events

Management evaluated all events that occurred from January 1, 2013 through February 28, 2013, the date the financial statement 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

**THE REGIONAL JUDICIAL AND LEGAL  
SERVICES COMMISSION**

December 31, 2012

## Independent Auditor's Report

The Commissioners  
The Regional Judicial and Legal Services Commission  
Port of Spain, Trinidad

### Report on the Supplementary Financial Information

We have audited the financial statements of the Regional Judicial and Legal Services Commission for the year ended December 31, 2012, and have issued our report thereon dated February 28, 2013.

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 fund, is presented for the purpose of additional analysis 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.



February 28, 2013

*Port of Spain,  
Trinidad, West Indies*



# THE REGIONAL JUDICIAL AND LEGAL SERVICES COMMISSION

## Statement of Financial Position

As at December 31, 2012

*(Expressed in United States Dollars)*

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	<b>2012</b>	<b>2011</b>
<b>Assets</b>		
<b>Non-current assets</b>		
Property, plant and equipment	273	546
<b>Current assets</b>		
Due from related party	68,577	224,752
Other receivables	11,434	8,810
Cash and cash equivalents	144,654	31,196
<b>Total current assets</b>	<u>224,665</u>	<u>264,758</u>
<b>Total assets</b>	<b><u>US\$ 224,938</u></b>	<b><u>US\$ 265,304</u></b>
<b>Accumulated Fund and Liabilities</b>		
Accumulated fund	216,116	260,724
<b>Current liabilities</b>		
Other payables	8,822	4,580
<b>Total current liabilities</b>	<u>8,822</u>	<u>4,580</u>
<b>Total reserves and liabilities</b>	<b><u>US\$ 224,938</u></b>	<b><u>US\$ 265,304</u></b>

Translation Rate used - US\$1.00: TT\$6.30

**THE REGIONAL JUDICIAL AND LEGAL SERVICES COMMISSION**

**Statement of Comprehensive Income**

For the year ended December 31, 2012

*(Expressed in United States Dollars)*

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	<b>2012</b>	<b>2011</b>
Funding provided by the Trust Fund	284,742	276,102
Interest income	<u>789</u>	<u>323</u>
	<b>285,531</b>	<b>276,425</b>
Administrative expenses	<u>(330,140)</u>	<u>(363,945)</u>
<b>Total comprehensive for the year</b>	<b><u>US\$ (44,609)</u></b>	<b><u>US\$ (87,520)</u></b>

Translation Rate used - US\$1.00: TT\$6.30

## THE REGIONAL JUDICIAL AND LEGAL SERVICES COMMISSION

### Statement of Changes in Accumulated Fund

For the year ended December 31, 2012

*(Expressed in United States Dollars)*

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	<b>Accumulated Fund</b>
<b>Year Ended December 31, 2012</b>	
Balance at January 1, 2012	260,725
Total comprehensive deficit for the year	<u>(44,609)</u>
<b>Balance at 31 December 2012</b>	<b><u>US\$ 216,116</u></b>
<b>Year Ended December 31, 2011</b>	
Balance at January 1, 2011	348,244
Total comprehensive deficit for the year	<u>(87,519)</u>
<b>Balance at 31 December 2011</b>	<b><u>US\$ 260,725</u></b>
Translation Rate used - US\$1.00: TT\$6.30	



**REGIONAL JUDICIAL AND LEGAL SERVICES COMMISSION**

Constituted under the Agreement Establishing the Caribbean Court of Justice  
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