

REGIONAL JUDICIAL AND LEGAL SERVICES COMMISSION

# Annual REPORT 2020



Building on our  
Foundation



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## The CHAIRMAN and MEMBERS of the Regional Judicial and Legal Services Commission



Hon. Mr. Justice Adrian Saunders



Dr. Francis Alexis QC



Hon. Michael Hylton OJ QC



Hon. Mr. Justice Dennis Morrison OJ CD QC



Mrs. Susan Branker Greene MSc



Mr. Elton Prescott SC



Ms. E. Ann Henry QC



Mr. Delano Bart QC



Mr. Michael Somersall DSM



Hon. Mme Justice Yonette Cummings-Edwards OR CCH



Mrs. Jacqueline Samuels-Brown QC

## DEFINITION of Terms

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

**“the Agreement”**

means the Agreement Establishing the Caribbean Court of Justice;

**“the Commission”  
or “the RJLSC”**

means the Regional Judicial and Legal Services Commission;

**“the Court” or  
“the CCJ”**

means the Caribbean Court of Justice;

**“CARICOM”**

means the Caribbean Community and Common Market;

**“CCAT”**

means the Caribbean Community Administrative Tribunal 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; and

**“the Trustees”**

means the Board of Trustees of the Trust Fund.

## VISION and MISSION of the Commission

### VISION

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

### MISSION

#### The RJLSC will:

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

## INTRODUCTION

- Article V.10 of the Agreement provides that: “The Commission shall no later than 31 March in every year, submit to the Heads of Government an Annual Report of its work and operations during the previous year”.
- The Commission, served by ten commissioners who work in their personal capacity, continued its support of the Court towards the achievement of its strategic goals and objectives.
- In its 2009 Annual Report, the Commission began a series of features on the Contracting Parties to the Agreement. For this year’s report the Commission features the Republic of Suriname.
- In looking at the RJLSC’s achievements and developments in 2020, one common interwoven thread has been the Commission’s focus on strengthening the governance obligations and ensuring lean operations of its activities, as the challenges of the COVID-19 pandemic thrust upon us persists.
- In this period, the Commission continues to improve its governance by instituting crucial governance protocols and policies and engaging PriceWaterhouseCoopers to conduct an extensive internal audit of its most critical functions. The Commission also embarked on an extensive internal audit of its data information and IT systems to improve accountability and agility in its processes.
- In addition to these, the Commission continued to focus on its business processes by embarking on an internal assessment of roles and responsibilities of the leadership of the various departments of the Court and the Commission’s Secretariat to strengthen its processes in keeping with international benchmarks; and engendering a more engaged workforce.
- Like many institutions the world over, the RJLSC has had to deftly adapt to new arrangements resulting from the pandemic. The technology that was advanced to provide cutting edge access to justice by the Caribbean Court of Justice has been repurposed to include virtual meetings as the only means by which the Commission was able to respond to the challenges, as a critical component in its operations.



**INTRODUCTION** *(continued)*

- Before COVID-19 the RJLSC also appointed the Judges of the Caribbean Community Administrative Tribunal (CCAT), which was established by the CARICOM Heads of Government at their Thirtieth Inter-Sessional Meeting in February 2019. The CCAT is the realisation of an impartial and independent judicial body that provides staff members of the CARICOM Secretariat and Regional Institutions, who are subject to the CCAT's jurisdiction, with a forum for the final settlement of employment disputes. CCAT was launched on February 17, 2020, in Barbados.
- This year, the admirable conscientiousness of the Commission's staff, who continue to ensure that the Commission's work is carried out with unfailing professionalism and a dedicated sense of purpose is noted. The staff responded to the difficulties, rising to the challenges with grace and cooperation. Their respective contributions are indispensable to the resilience of the Commissioners and their work for the Commission.

## 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 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.

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.

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 2020 there were two changes to the composition of the Commission. On January 9, 2020, Mr. Michael Somersall DSM was appointed for a period of three (3) years, pursuant to Article V.1(d) of the Agreement. Mr. Somersall replaced Mr. Alvin Mc Intosh whose term of office ended on December 31, 2019. Mr. Somersall was sworn-in on February 14, 2020.

Mrs. Jacqueline Samuels-Brown QC was appointed on February 12, 2020, as a Member of the Commission for a period of three years, pursuant to Article V.1(f) of the Agreement. Mrs. Samuels-Brown who took the Oath of Office on July 10, 2020 was nominated to the Commission following the tragic death of Commissioner Beverley Walrond QC, on December 8, 2019 in a car accident. The swearing-in of Commissioner Samuels-Brown was done virtually due to the travel restrictions imposed by the Government of the Republic of Trinidad & Tobago resulting from the Covid 19 pandemic.

The persons who served as members of the RJLSC in 2020 including the effective dates of their appointment and the basis for their appointment are shown in Table 1.

**COMPOSITION** of the Commission *(continued)*

Table 1

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

**COMPOSITION** of the Commission *(continued)*

The membership of the Commission as reconstituted in 2020, the date of expiration of the term of office of each member and his/her nationality are shown in Table 2 below.

**Table 2**

Name of Commissioner	Nationality	Date of Expiration of Term of Office
Hon. Mr. Justice Adrian Saunders	St. Vincent and the Grenadines	July 3, 2025
Ms. E. Ann Henry QC	Antigua and Barbuda	September 18, 2022
Mr. Delano Bart QC	St. Kitts and Nevis	November 16, 2022
Hon. Mme. Justice Yonette Cummings-Edwards OR CCH	Guyana	September 10, 2021
Mr. Michael Somersall DSM	Guyana	January 8, 2023
Mrs. Susan Branker Greene MSc.	Barbados	December 11, 2021
Dr. Francis Alexis QC	Grenada	November 5, 2021
Hon. Mr. Justice Dennis Morrison OJ CD QC	Jamaica	October 28, 2022
Mrs. Jacqueline Samuels-Brown QC	Jamaica	February 11, 2023
Mr. Elton Prescott SC	Trinidad and Tobago	November 18, 2022
Hon. Michael Hylton OJ QC	Jamaica	November 18, 2022

**COMPOSITION** of the Commission *(continued)*

## About the Members of the Commission Appointed in 2020



*Mr. Michael Somersall DSM takes the Oath of Office in the presence of the RJLSC's Chairman, Hon. Mr. Justice Adrian Saunders.*

**Mr. Michael Somersall DSM** joined the Guyana Police Force in the year 1969 as a Constable and rose to the rank of Assistant Commissioner of Police in the year 1992. While serving in the Guyana Police Force, in the year 1995, he was conferred with a National Award, the Disciplinary Service Medal. Upon successful completion of his Bachelor of Law Degree, Mr. Somersall advanced to the Hugh Wooding Law School in the year 2002 where he obtained his Legal Education Certificate and was consequently admitted to the Guyana Bar in October of 2004. Currently, Mr. Michael Somersall sits as the Chairman of the Public Service Commission, and as a member of the Police Service Commission.

**Mrs. Jacqueline Samuels-Brown QC** qualified as an attorney in 1980 and was admitted to the Inner Bar as Queen's Counsel in 2010. As a litigation attorney she has practiced mainly in the courts of Jamaica and has participated in Commissions of Enquiry both as Counsel and a Commissioner.

Mrs. Samuels-Brown, having been nominated to represent Jamaica on the Council of Legal Education, served as its Chairman from September 2010 to September 2016. Prior to this she tutored in Criminal Practice and Procedure at the Norman Manley Law School. She has been a member of the Jamaica Bar Association serving as its President from June 2008 to March 2011 and remains a member of its Executive, the Bar Council.



*Mrs. Jacqueline Samuels-Brown QC*

## MESSAGE from the Chairman

The past year was a particularly difficult one, rife with uncertainty and seemingly intractable challenges as in March 2020 Covid-19 was declared a pandemic. To curb the spread of the disease, severe restrictions were imposed on the movement and gathering of people. With the resourcefulness and commitment of my colleague Commissioners, the staff of the Regional Judicial and Legal Services Commission (RJLSC), and the judges and staff of the Caribbean Court of Justice (CCJ), we were able to meet these challenges head-on and seize new opportunities. And so, I extend my sincere thanks to all our stakeholders for their selfless service to the Court, the Commission, and the Region.

The pandemic impacted every aspect of our lives. Institutions the world over were left little choice but to re-think and re-strategise their work, while focusing on ensuring the health and safety of all. This was no different for the Commission. For many institutions, there was also a rapid acceleration of the deployment of information and communications technology to enable the transition to remote work, where possible. Fortunately, we have always been able to rely on our existing robust technological infrastructure and so we transitioned to working remotely with relative ease. We were therefore able to progress the RJLSC's programme of work despite the various constraints.



**The Honourable Mr Justice Adrian Saunders  
Chairman**

“... the Commission also acknowledges that the lessons learned over the past year ought not to be eschewed in the name of returning to pre-pandemic modalities of operation. These lessons should be harnessed to create a new, more efficient, and sustainable 'normal'.”

**MESSAGE** from the **Chairman** *(continued)***Impact of COVID-19**

As previously mentioned, in order to protect the health and safety of the staff and Commissioners of the RJLSC, wherever possible, remote working arrangements were adopted. All Commission meetings were held online. One significant benefit of this was that sub-committee meetings, typically held 1 - 2 days before Commission meetings, could now be held as and when necessary and outside of the typical time and resource constraints that accompany in-person meetings. This allowed more time for consideration and actioning of matters before the sub-committees. Enjoyment of this significant benefit must be set against the fact that the in-person interaction among Commissioners before, during and after meetings, helps to forge an esprit de corps that cannot be recreated in a virtual environment.

**Engaging our People**

Over the past year, the Commission prioritised a number of activities geared towards enhancing the governance framework and work environment for prospective and current employees at the Commission and the Court. Among these were the review and approval of amendments to the Staff Regulations and the review and finalisation of a Recruitment and Selection Policy, a Probationary Policy and the framework for the composition of the Harassment Committee. That latter Committee is responsible for receiving complaints under the Harassment Policy which was approved

in the previous year. In addition, the Protocol for Staff Interface with the Commission was adopted.

In the wake of all the lockdowns and restrictions on activities, 2020 allowed for significant reflection. The Commission took the opportunity to engage consultants to examine ways to enhance the effectiveness of the Court's organisational structure, systems, processes, work culture and human resource management. Significant emphasis was also placed on honing the roll-out of the Court's strategic plan. Among the consultants who supported our efforts was our sister Caribbean Community (CARICOM) regional institution and the Caribbean Centre for Development Administration (CARICAD) which embarked on a review of the existing organisation structure. Apart from fostering a more enabling work environment within the Court and Commission, the consultancies are set to play a major role in ensuring the sustainable implementation of the Court's 2019-2024 Strategic Plan and enhancing the oversight and governance infrastructure of the Commission.

**Institutional Strengthening**

In the past year, the RJLSC drafted an Orientation Policy for New Commissioners. This is intended to standardise and streamline the orientation process to ensure that newly appointed Commissioners are quickly brought up to speed on their weighty responsibilities.



**MESSAGE** from the **Chairman** (*continued*)

The Commission also approved Memoranda of Understanding between the Court and two affiliated institutions - the Court's educational arm, the CCJ Academy for Law (CAL) and the Caribbean Association of Judicial Officers (CAJO), a regional grouping of judicial officers which has been led by CCJ judges and supported by CCJ staff since 2009. These Memoranda are intended to put the relationship between the Commission and the Court respectively and these critical institutions on a more formal footing.

### **Caribbean Community Administrative Tribunal**

The Caribbean Community Administrative Tribunal (CCAT) was formally launched in Barbados in February 2020 following its establishment by the Conference of Heads of Government of CARICOM in February 2019. In keeping with the assigned responsibilities under Article VII of the Statute establishing the Tribunal, the RJLSC appointed the Judges and the Registrar of the Tribunal.

### **Enhancing the framework for Judicial Integrity**

Judicial integrity is paramount to the maintenance of public trust and confidence within any judiciary. The Commission is committed to ensuring the highest standards of judicial integrity by the Court. The Commission therefore so continues to explore ways to enhance judicial integrity. In keeping with this, the Commission approved the third

iteration of the Code of Judicial Conduct for the Judges of the Court as adopted by the judges themselves. As an accompanying measure, the RJLSC commenced the development of regulations to govern the operationalising of the Code. It is anticipated that these regulations will be approved to come into effect in the upcoming year.

### **The 15th Anniversary of the CCJ**

The CCJ reached the milestone of 15 years since its inauguration on April 16, 2020. The Commission was pleased to note that despite the many challenges posed by the Covid-19 restrictions, the Court employed a variety of innovative ways to celebrate this special anniversary and to honour the staff, relying heavily on technology as a key facilitator. The Commission was satisfied that the celebratory activities held were in keeping with national safety guidelines highly appropriate for the new normal and did not diminish the significance of the occasion.

### **Looking to the future**

The close of the year came with the hope that with the emergence of COVID-19 vaccines internationally, there might be a gradual return to some sort of normalcy. While we remain expectant, the Commission also acknowledges that the lessons learned over the past year ought not to be eschewed in the name of returning to pre-pandemic modalities of operation. These lessons should be harnessed to create a new, more efficient, and sustainable 'normal'.

## ACTIVITIES of the Commission

There were four (4) meetings of the RJLSC in 2020. Due to the travel restrictions imposed resulting from the Covid 19 pandemic, three of these meetings were held virtually via Microsoft Teams.

In addition to its four meetings, the Committees of the Commission met on twenty-nine occasions in 2020. Most of the Committee meetings were also held virtually on Microsoft Teams on the day(s) preceding/following a Commission meeting. Some Members also attended Committee and other meetings by audio or video conference. The dates on which meetings of the Commission were held are listed at **Appendix A**, and the Members who attended each meeting of the Commission are listed at **Appendix B**. The dates on which meetings of the Committees were held are listed at **Appendix C**, and the Members of Committees of the Commission are listed at **Appendix D**.

The key focus of the Commission work at these meetings during the year 2020 described in this and the succeeding sections of this Report included:

- Reviewed and approved proposed amendments to the Staff Regulations for the employees of the Court and the Commission.
- Reviewed and finalised a mechanism for the Staff Regulations to be reviewed every two years.
- Adopted the Protocol for Staff Interface with the Commission; reviewed and finalised a Framework to govern how the staff will interface with the Commission.
- Finalised Guidelines regarding the payment of Education Grant to Judges of the Court.
- Reviewed and finalised a Recruitment and Selection Policy.
- Reviewed and finalised a Framework for the composition of the Harassment Committee.
- Reviewed and finalized an Affirmation of Office for non-Members of Committees of the RJLSC.
- Approved the Memoranda of Understanding between the Caribbean Association of Judicial Officers (CAJO) and the Court and the CCJ Academy of Law (CAFL) and the Court.
- Adopted Version 3 of the Caribbean Court of Justice's Judicial Code of Conduct.
- Settled Terms & Conditions for the engagement of Douglas & Associates to conduct a workplace Restorative Intervention.
- Settled Terms & Conditions for the engagement of CARICAD to review the existing Organisational Structure of the Court and the Commission.
- Reviewed and finalised an Internal Audit Charter; and engaged an Internal

**ACTIVITIES of the Commission** *(continued)*

- Auditor - PwC - to review the Court and Commission's operations and performance standards.
- Reviewed and finalised the Probationary Policy and Procedures.
  - Engaged KRConsulting to provide advice on the options for a Defined Contribution Plan for newly recruited judges of the Court.
  - Established a Job Classification Committee to undertake the evaluation of various job positions.
  - Reviewed the draft Rules of Meeting of the RJLSC.
  - Reviewed the draft Orientation Policy for New Commissioners.
  - Reviewed the draft Confidentiality Agreement for Commissioners.
  - Reviewed the draft Communications Policy for the Commission.
  - Reviewed the draft Judicial Disciplinary Regulation for Judges of the CCJ.
  - Approved that the Policies, Procedures, Protocols and Guidelines (PPPG) of the Court to apply mutatis mutandis to the staff of the Commission where appropriate.
  - Reviewed and approved a proposal to redesign the Court's Communication & Information Unit to achieve and sustain high performance and alignment with the CCJ's strategic issues.
  - Settled Terms & Conditions for a Chief Public Education & Protocol Officer and a Graphic Design Artist for the Court.
  - Appointment of the Judges and Registrar of the Caribbean Community Administrative Tribunal established on February 17, 2020.
  - Approved for members of the Court and the Commission to be able to access the Caribbean Community Administrative Tribunal.

In 2020, the following staffing activities for the Court were undertaken by the Commission:

**Permanent Employment Appointment - CCJ**

Mrs. Choyce Walcott-Mathurin,  
Case Management Officer  
January 13, 2020

**Resignation - CCJ**

Mr. Samuel Bailey, Judicial Counsel  
September 30, 2020

**Contract Employment - CCJ**

Mr. Antonio Emmanuel, Judicial Counsel  
July 02, 2020

**End of Contract - CCJ**

Mrs. Sharon Anne Alfonso-Farrell  
Chief Protocol and Information Officer  
September 18, 2020

ACTIVITIES of the Commission (continued)



Commissioners attending Virtual Meetings in 2020



**ACTIVITIES of the Commission** *(continued)*

## Human Resources and Selection Committee

Despite the “new normal” created by the Covid-19 pandemic, in 2020 the Human Resources and Selection Committee (HRS Committee) was able to conduct its business as required by the Commission.

The Committee’s statutory meetings held virtually on February 13, July 9, October 01 and December 02, 2020 were as scheduled. With the unexpected passing of the former Chair, Commissioner Lady Beverley Waldron QC, in December 2019, Commissioner Mr. Elton Prescott SC was appointed as Chair of the HRS Committee at the 119th Commission meeting held on December 12, 2019 and newly appointed Commissioner, Mrs. Jacqueline Samuels-Brown QC joined Commissioner Madam Justice Yonette Cummings-Edwards as members of the Committee on February 14, 2020 to carry out this work consequent on the Commission decision at its 120th meeting.

Due to the travel restrictions throughout the region, the Committee conducted its work with the extensive use of virtual online technology. A significant benefit that resulted from this was that the Committee was able to conduct its meetings with a greater lead time to the Commission meetings. This afforded the Committee the time to review its preliminary deliberations before its final recommendations on matters to the Commission.

The focus of the Committee continued to be on the human resources matters of the Court and the Commission including the recruitment and confirmation of staff, review and renewal of contractual agreements for employee benefits including group health coverage for active and retired employees, review of annual vacation leave administration, Employee Assistance Programme and the opportunity for employees to access the Caribbean Community Administrative Tribunal. The Committee also spent considerable time on the development of a framework for the non-management staff to interface with the Commission resulting in the establishment of the Staff Interface Committee and policy review for staff recruitment and mobility.

During the period under review the Committee recommended for approval the confirmation of the incumbents of the following positions:

- **Deputy Registrar & Marshal**
- **Communications & Information Manager**
- **Case Management Officer**
- **Court Support Officer**
- **HR Officer (HR Development)**
- **Accounting Support Officer**
- **Executive Assistant**
- **Driver/Usher**
- **Judicial Counsel**

**ACTIVITIES of the Commission** *(continued)*

The Committee also considered and recommended the continued contract for the Employee Assistance Programme given the benefits of this service to employees of the Court and the Commission and their families.

The renewal of the Group Health Plan that provides coverage for judges and staff, both in active employment and retired was also deliberated and recommended for approval.

Significant work also continued in the Committee’s probe of the health coverage for judges and employees who may retire outside of the Republic of Trinidad and Tobago.

During the period, the Committee considered and recommended requests for Flexi Hours of Work. The Commission also has before it for determination an allegation of misconduct brought against an employee.



**Pension Administration Committee**

In 2020 the following members served on the Pension Administration Committee (PAC): Dr. Francis Alexis QC (nominated and appointed as Chairman by the Commission); Mr. Delano Bart QC and Hon. Mr. Justice Dennis Morrison OJ CD QC (both nominated by the Commission); Hon. Mr. Justice Jacob Wit (nominated by the President of the Court); Mr. M. Musa Ibrahim (nominated by the CCJ Trust Fund); Mrs. Sherry-Ann Ramhit, Mrs. Sheryl Washington-Vialva and Mr. Anson Figaro (nominated by the Pension Plan members).

During the year 2020 there was one change to the composition of the PAC. Mr. M. Musa Ibrahim who was nominated in 2019 by the CCJ

Trust Fund as its representative, was appointed by the Commission as a Member of the PAC effective January 16, 2020 for a term of three



*PAC Members attend the only in-person meeting for 2020.*

**ACTIVITIES** of the Commission *(continued)*

years; replacing Mr. Glenn Cheong. Rule 15.3 of the PAC Rules provides that Members of the PAC appointed to serve for three years from the date of their appointment are eligible for re-appointment. Accordingly, commissioners Dennis Morrison OJ CD QC and Delano Bart QC were re-appointed by the Commission as PAC members effective August 24, 2020 for a further term of three years. Mrs. Ramhit was also appointed by the Commission to continue to serve as Secretary to the PAC.

In 2020, the PAC’s letterhead, which had been in existence since the inception of the PAC was amended to reflect that the PAC is a Committee of the Regional Judicial and Legal Services Commission.

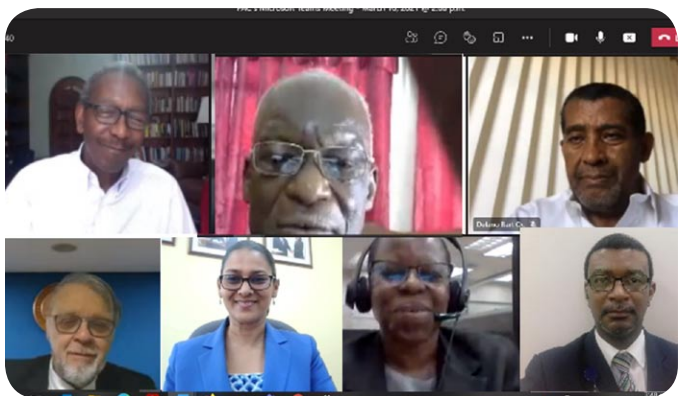
In early 2020, the Administrators of the Non-Judicial Staff Pension Plan (“Pension Plan”) made some change to the pension projection tool on its website. The change addressed two

limitations, i.e., (1) the retirement age which was set at 60, preventing persons above the age of 60 from inserting their age to obtain a projection of the pension they will be entitled to on retirement; and (2) the projection tool did not facilitate obtaining projections where the current age and retirement age was the same.

In 2020, the Pension Plan Members continued to successfully access their pension statements and other pension information online via the Pension Plan Administrator’s website.

In 2020, the PAC Regulations 1 of 2018, which are Administrative Guidelines (“Guidelines”) used to guide and assist the Human Resources Department and the PAC Secretary to ensure the smooth operation of the Pension Plan as it relates to the submission of Life Certificates by pensioners, was amended by the Commission on the PAC’s recommendation. The amended Guidelines removed ambiguities related to the process for suspending and reinstating pension payments and included specific timelines to provide further clarity to the process by which pension payments may be suspended and reinstated.

The Deed of Agreement (“Agreement”) executed by employees when joining the Pension Plan was reviewed and amended by the PAC and approved by the Commission in 2020. The amended Deed of Agreement



*PAC Members attend a virtual PAC Meeting.*

**ACTIVITIES of the Commission** *(continued)*

considered that Clause 6 of the Agreement was only applicable to employees who had amounts transferred from predecessor pension arrangements that existed before the Pension Plan was established. The amendment explained why clause 6 is not applicable to new employees joining the Pension Plan.

In 2020, the PAC finalised a Circular for dissemination to Pension Plan Members. The Circular reminded Pension Plan Members of the importance of the timely nomination of a beneficiary under the Pension Plan and the importance of ensuring that the completed Nomination of Beneficiary Form is submitted directly to the PAC Secretary for timely processing. The Circular also provided details of the process by which a beneficiary can be nominated. The PAC also sent the Nomination of Beneficiary Form via the HR Manager to persons who have left the Court/Commission and either receive or are entitled to receive a pension and who had not previously completed and/or submitted a Nomination of Beneficiary Form.

In December 2020, the PAC developed an Information Brochure, which provided a summary of some of the important aspects of the Pension Plan a new member who is enrolling in the Pension Plan should keep in mind. The Brochure will also assist new (as well as existing) members in getting to know about the Pension Plan from the onset.

In December 2020, the PAC also formed a sub-Committee to develop a Charter for the PAC. This Charter will be finalised for approval by the Commission in early 2021.

By the end of 2020, there were seventy-five (75) active members in the Pension Plan, thirteen (13) retirees and four (4) deferred pensioners.

During the year, the PAC requested from the Pension Plan Administrators an updated Pension Statement for a deferred pensioner, which the PAC received in January 2021. The PAC forwarded this statement to the deferred pensioner. No other updated Pension Statement or Leaving Service Statement was sought in the year under review.



**ACTIVITIES** of the Commission *(continued)*

## Judges' Compensation and Pension Committee

The Judges' Compensation and Pension Committee did not formally meet in 2020. However, KR Consulting, an actuarial company in Trinidad and Tobago was requested to review the Judges Pension Plan and to provide advice on the options for a Defined Contribution pension Plan for newly recruited judges of the Caribbean Court of Justice ("CCJ"). At present, the Commission provides a Defined Benefit ("DB") pension arrangement to which the judges do not make contributions. Under this arrangement, benefits are paid on death

(before and after retirement); retirement and withdrawal from service for other reasons.

The review conducted by KR Consulting determined overall that since the costs for defined contribution plans for the judges are significantly higher, a contribution plan would be prohibitive and not economically feasible to pursue. Therefore, following the findings submitted by KR Consulting, the Commission decided to maintain the existing Judges Pension Plan arrangements for newly recruited judges of the CCJ.



## Constituent Instruments Review and Regulations Committee

In the year under review, the Constituent Instruments Review and Regulations Committee (CIRRC) undertook the drafting and review of several governance documents to strengthen the operations and work of the RJLSC. These include protocols for accessing the Education Grant, Reimbursements of Medical Claims, Staff interface with the Commission and procedures governing the conduct of persons who are not Commissioners appointed by the Commission, including the taking of an Oath,

before they sit on sub-committees, eg. to hear grievances, or are privy to the Commission's business.

Concerning medical reimbursements, of paramount consideration was the impact on the Trust Fund and its continued obligation to fund the Court, particularly with the present COVID-19 pandemic challenges affecting economic, financial and labour markets worldwide.

**ACTIVITIES of the Commission** *(continued)*

Extensive review, including procedural corrections and substantive amendments of the Staff Regulations, was also conducted in this review year. The CIRRC recommended to the Commission for approval regulations covering -

1. FlexiTime;
2. Leave Policy for Security Officers;
3. Escalation of the penalties in Schedule C, Items 11-15; and
4. Regulation 7.9.4 to provide that "Such leave eligibility shall be available no more than once a year."

Amendments were also made to the Staff Regulations to facilitate access to the Caribbean Community Administrative Tribunal (CCAT) by employees of the CCJ and the Secretariat of the RJLSC for the resolution of disputes. The CCAT was established by the Conference of Heads of Government of CARICOM on 27 February 2019 in St Kitts & Nevis. It is an impartial and independent judicial body for the adjudication of any employment disputes between the CARICOM Secretariat and Regional and Associated Institutions of CARICOM.

The Committee also made further recommendations approved by the Commission to put in place a collaborative and consultative mechanism to review the Staff Regulations regularly at least every two years. A significant inclusion in the CIRRC's

new role is developing and administering a survey at least once per year to gather user feedback information for base data for the periodic review of the Staff Regulations. The timeline for the review of the Staff Regulations can be varied to accommodate an intervention where the Commission deems such intervention necessary in the interest of employees and the institutions.

In the new year, 2021, with PwC auditing the Commission's operations in support of its continued focus on strengthening the governance environment for its operations and the CCJ, the following regulations developed are for review and approval -

- Recruitment and Selection Policy;
- RJLSC Judicial Discipline Regulations;
- Rules of Meeting
- Orientation Manual for New Commissioners
- Communication Policy
- Confidentiality Agreement
- Delegation Policy



*CIRRC Members attend the CIRRC's first and only in-person meeting for 2020.*

**ACTIVITIES** of the Commission *(continued)*

## Financial Oversight Committee

During the reporting period, the Financial Oversight Committee (FOC) convened four meetings - one in-person meeting on February 12, 2020 and three virtual meetings due to the COVID-19 pandemic, in July, September, and December 2020, respectively. Even though most of the FOC meetings for 2020 took on a different appearance, the Committee effectively executed its mandate.

On February 14, 2020, Commissioner Mr. Michael Somersall DMS, joined the FOC to replace Commissioner Mr. Alvin McIntosh, who completed his term of office in December 2019. Therefore, during 2020, the FOC members were Chairperson Mrs. Susan Branker Greene; Commissioner Mr. Michael Hylton, OJ QC; Commissioner Mr. Michael Somersall; and the Hon. Mr. Justice Andrew Burgess. Mrs. Jacqueline Graham, Secretary to the Commission and Ms. Andrea Callender, Finance and Administration Manager, Caribbean Court of Justice, supported the Committee's work.

### The key activities of the Committee in the reporting period were as follows:

#### The CCJ & RJLSC Audited Financial Statements

The FOC discussed CCJ and RJLSC Audited Financial Statements 2019, which detailed vital elements (Income, Expenditure, Cash Flow, Assets, and Liabilities) within the Audited Financial Statements. The FOC welcomed the External Auditors' issuance of an unqualified audit opinion on the 2019 Audited Financial Statements and encouraged the Court to review the two risk areas identified and implement corrective action.

#### Report on 2020 Operations

The Committee received a report at each meeting on the status of the CCJ's and the

RJLSC's financial operations. Budgeted vs. actual expenditure was reviewed, and the FOC acknowledged and commended the efforts of the CCJ and the RJLSC to stay within the administrative budget.

#### Budget 2021/2022

The Committee reviewed and considered the 2021/2022 Budget report in accordance with the Revised Protocol between the CCJTF, CCJ, and the RJLSC. The FOC accepted the CCJ, and the RJLSC Biennium Budget for FY2021/2022 estimated at USD 14,515,703. This figure represents a decrease of 0.7% or USD 105,083 over the FY2019/2020 biennium estimates, which was USD 14,620,786. The overall reduction from FY2019/2020 to

**ACTIVITIES of the Commission** *(continued)*

FY2021/2020 takes cognisance of the practical realities of the limitations and restrictions faced because of the COVID-19 pandemic to the end of the 2019/2020 Biennium.

**Internal Audit**

In February 2020, the RJLSC appointed PricewaterhouseCoopers (PwC) to conduct an Internal Audit review of the RJLSC and five key risk areas of the CCJ. This includes the audit of the RJLSC Secretariat and five functional areas of the CCJ. At the close of 2020, PwC had completed audit of two areas - the RJLSC Secretariat and CCJ, Cyber Security - IT Threat Modelling and Défense Effectiveness, while the IT Logical and Physical Security were in progress. The FOC appreciated the continued efforts to emphasise accountability for the timely implementation of agreed audit recommendations to better manage the CCJ and RJLSC risks.

**FOC Charter and Internal Audit Charter**

PwC reviewed the FOC Charter, and the FOC accepted the recommendations made to include additional responsibilities. Furthermore, an Internal Audit Charter was also recommended for implementation by

PwC. The Charter, which applies to firms conducting internal audits of the CCJ and the RJLSC, sets out explicitly the parameters of how internal auditors will work, to whom they will report and how the audit is to be conducted.

**Actuarial Review of Judges' Pension Plan**

After reviewing the report provided by KR Consulting, the FOC recommended to the RJLSC that the CCJ maintain the existing Judges' Pension Plan for newly recruited judges of the CCJ.

**Tender for External Auditor**

In 2020, the Commission approved the issuance of an Invitation to Tender for a new external Financial Auditor for the Court and Commission based on the audit industry practice. The current Auditor of the financials had been providing the service since 2012.

The Commission also approved the commencement of the tendering and selection process in January/February 2021 to allow sufficient time for the new firm, when identified, to prepare for the 2021 annual financial audit.

**ACTIVITIES** of the Commission *(continued)*

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

The term of office two Members of the CARICOM Competition Commission, Mr. Nestor Alfred and Mr. DeCoursey Eversley, expired in October 2020. These two Members were due for re-appointment. The Chairman of the CCC, Hon. Mr. Justice Christopher Blackman (Ret'd) recommended to the Commission that these two Members be re-appointed. The Commission, in accordance with Rule 173(3) of the Revised Treaty of Chaguaramas, re-appointed Mr. Alfred and

Mr. Eversley to serve as Members of the CCC for a further term of five years, effective October 16, 2020.

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

Table 3 below shows the membership of the CCC in 2020, the date of expiration of the term of office of each member and their nationality.

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

**Table 3: Caricom Competition Commission in 2020**

**ACTIVITIES of the Commission** *(continued)***Caribbean Community Administrative Tribunal****Launch of CCAT**

On February 17, 2020, the Caribbean Community Administrative Tribunal (CCAT/Tribunal) was launched at the CXC Headquarters in Barbados, and the Members of the Tribunal whom the Commission selected in 2019 for appointment were sworn in. On the same day of the launch, the Tribunal Rules of Procedure were adopted and signed off, and a training sensitisation session on the CCAT Statute and Rules of Procedure was conducted for Heads of Regional Institutions of CARICOM.

**Appointment of first President**

On January 10, 2020, before the launch of the Tribunal, the Members of the Tribunal met and selected Mr. Patterson Cheltenham QC to be appointed as the Tribunal's first President in keeping with paragraph 1 of Article VI.1 of the Statute of the CCAT.

**Appointment of first Chairman of eligible CARICOM Institutions**

Pursuant to paragraph 1(2) of Article III of the CCAT Statute, on April 20, 2020 a Plenary meeting of Eligible Regional Institutions of CARICOM (eligible CARICOM Institutions) was held to approve the Declaration Instruments of Regional Institutions. At that meeting, the eligible CARICOM Institutions also elected its first Chairman, Mr. Barton Clarke, Chief Executive Officer of the Caribbean Agricultural

Research and Development Institute, pursuant to Article XX.2(2) of the CCAT Statute.

**Appointment of CCAT's Registrar**

A search for a qualified and experienced candidate willing to assume the responsibilities of Registrar of the CCAT position and to appreciate its limited financial standing was identified with the assistance of the President of the Industrial Court of Trinidad & Tobago, Mrs. Deborah Thomas-Felix, in the person of Mr. Noel Inniss, Registrar, Industrial Court of Trinidad & Tobago.

At its 122nd Meeting held on October 2, 2020 and in accordance with Article VII of the Statute of CCAT, the Commission appointed Mr. Noel Inniss as Registrar of CCAT to take effect on a date to be mutually agreed between Mr. Inniss and the Members of the Tribunal.

**CCAT's Logo**

During the launch of CCAT, the Tribunal's logo was officially revealed to the public. CCAT held a competition for its logo design, which was extended to CARICOM Institutions and Associate Institutions. Ms. Dionne Hunte, a Graphics Illustrator, employed at the Caribbean Examination Council was adjudged the winner of the contest.

ACTIVITIES of the Commission (continued)

CCAT's Members take the Oath of Office at the launch of CCAT on February 17, 2020



Mr. Patterson Cheltenham QC takes the oath of office in the presence of the RJLSC's Chairman, Hon. Mr. Justice Adrian Saunders



Mr. J. Emile Ferdinand QC takes the oath of office in the presence of the RJLSC's Chairman, Hon. Mr. Justice Adrian Saunders



Ms. Dancia Penn OBE QC takes the oath of office in the presence of the RJLSC's Chairman, Hon. Mr. Justice Adrian Saunders



Ms. Lisa Shoman SC takes the oath of office in the presence of the RJLSC's Chairman, Hon. Mr. Justice Adrian Saunders



Mr. Westmin James takes the oath of office in the presence of the RJLSC's Chairman, Hon. Mr. Justice Adrian Saunders

**ACTIVITIES** of the Commission *(continued)*

Table 4 below shows the membership of the CCAT in 2020, the date of expiration of the term of office of each member and their nationality.

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



## STAFF of the Commission

During the period under review staff of the Regional Judicial and Legal Services Commission's Secretariat comprised the following employees: Ms. Susan Campbell-Nicholas (Human Resources Manager), Mrs. Sherry-Ann Ramhit (Executive Officer) and Ms. Simone Jackson (Senior Executive Assistant). The Registrar and Chief Marshal of the Caribbean Court of Justice, Mrs. Jacqueline Graham, is the Commission's Secretary and Chief Administrative Officer pursuant to Article V.11 of the Agreement. The Commission expresses its appreciation to its Staff for their dedication and commitment to the Commission's work.

### Aerial view of the Commissioners, RJLSC and CCJ Staff



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 the Departments and Units of the CCJ including those of Finance and Administration, Communication & Information, Information Technology, Security & Logistics, Facilities & Assets and Human Resources.

## PROJECTED and ACTUAL EXPENDITURE of the Court and the Commission



**2021-2022 Biennial Budget.** In 2020 the Court and the Commission submitted to the Trustees a biennial budget for the years 2021 and 2022. During the period under review, the Commission and Court were financed by quarterly disbursements from the CCJ Trust Fund. The budget for the year 2021 was based on conservative estimates of projected spending for 2021. Overall, the FY2021/2022 Biennium budget represents a 0.7% decrease from FY2019/2020.



**Pension Payments.** In 2020, the Court continued to make pension payments to the first and second retired Presidents and four retired Judges. In 2020, the Court and Commission also continued to make pension payments to thirteen (13) retired employees.



**Appointment of Auditors.** On December 31, 2020, the three-year contract with BDO Trinidad Limited expired. BDO was contracted by the Commission to conduct the annual audit of the financial statements of the Court and the Commission. BDO Trinidad Limited has provided external audit services to the Court and Commission since 2012.

In 2020, the Commission approved the issuance of an Invitation to Tender for a new external Auditor for the Court and Commission. The Commission also approved the commencement of the tendering and selection process in January/February 2021 to allow sufficient time for the new firm, when identified, to prepare for the 2021 audit.

The audited financial statements of the Commission for the 12-month period ending December 31, 2020 are attached as Appendix E.

## INTERACTION with the BOARD OF TRUSTEES and the CCJ Trust Fund

Throughout the course of 2020 the Court and Commission continued to enjoy amicable relations with the Trust Fund. The parties also continued to observe the provisions of the revised Protocol for the Interfacing and Interaction between the Commission, the Court and the Trust Fund which had been executed on December 3, 2018. The Court, the Commission and the CCJ Trust Fund also held a joint meeting on Saturday, February 15, 2020 to discuss policy matters of mutual interest and other cost cutting and prudent financial management measures going forward.

## MATTERS of Note

### 15th Anniversary of the Court



On April 16, 2020, the Court celebrated the 15th anniversary of its inauguration. An event was planned for June 26, 2020 to enable the Commission to celebrate the Court's 15th Anniversary with staff. However, having regard to the restrictions imposed due to the COVID-19 pandemic, and the consequent health challenges posed for face-to-face interactions, the Anniversary celebrations were postponed to April 16, 2021, being the date the Court celebrates its 16th Anniversary.



### National Demerit System of the Republic of Trinidad & Tobago

In 2020, the Government of the Republic of Trinidad and Tobago implemented a National Demerit System (DMS) in an effort to encourage national road safety. With the implementation of the DMS, convictions of traffic offences/violations will be recorded in a Demerit Points Register by the Licensing Authority of Trinidad and Tobago. Points are allocated to drivers according to infringements or offences committed, and there are different values for different infringements and offences including suspension of a driver's permit for up to two years.

With the implementation of the DMS, the Commission noted that a Court's driver could unknowingly reach the threshold accumulation of points to trigger the suspension of his/her

**MATTERS of Note** *(continued)*

driver's licence without the Court's knowledge. Meeting this threshold could place the Court or Commission in an embarrassing position, especially if the driver becomes unable to carry out his normal duties.

To mitigate these risks, the Commission took steps to ensure that the Judges and all staff were sensitised and provided with details of the DMS. The Commission also instructed that the Job Descriptions of all Drivers be amended to include the requirement to have a valid Driver's Permit in conformance with the national laws.

### Workplace Guidelines



On March 11, 2020, the World Health Organization (WHO) declared the Coronavirus (COVID-19) a pandemic. The Republic of Trinidad and Tobago (the Seat of the Court and Commission) recorded its first case of the disease on March 12, 2020. Effective March 23, 2020, a partial remote work Policy was implemented at the Court and Commission. That policy was later intensified with all Judges and staff working remotely, with the exception of personnel in the Security & Logistics Unit, and from time-to-time personnel from other essential Units of the Court.

Effective May 10, 2020, the Government of the Republic of Trinidad and Tobago

embarked on a phased relaxation of the measures instituted to contain the spread of COVID-19. In light of this, the Court and the Commission also embarked upon a scaled down remote work policy with staff working from the office on a rotated basis effective 27 May 2020, in the first instance. In addition, the Commission approved Guidelines for the safe return of employees to the workplace. These Guidelines took into account the general recommendations on workplace safety. By the end of 2020, the Guidelines, as amended, were still in effect.



### Retirement of Mr. Justice Dennis Morrison OJ CD QC

Commissioner Dennis Morrison OJ CD QC is a serving Member of the Commission, having been appointed on October 29, 2016, and re-appointed for a second term on October 29, 2019. On October 4, 2020, Commissioner Morrison retired as the President of the Court of Appeal of Jamaica. He served on the Court of Appeal for twelve (12) years, having been appointed President of the Court in January 2016. Commissioner Morrison continues to bring unique and valuable insight to the Commission's work and deliberations.

## Commissioners and Staff during the Court's staff event for Carnival 2020



*Commissioner Alexis performs a calypso rendition on the Harmonica.*



*Commissioners and staff enjoy the activities.*



*Commissioners Bart (right) assists Commissioner Alexis.*



*Commissioners Branker Greene and Morrison enjoy the event.*



*Staff members look on at the event.*



*Commissioners Bart, Cummings-Edwards and Somersall enjoy the performance of Commissioner Alexis.*

## Judicial Reform and Institutional Strengthening (JURIST) Project

The Judicial Reform and Institutional Strengthening (JURIST) Project, funded under an arrangement with the Government of Canada, continued to make significant strides in the implementation of activities to fulfil its objectives despite the challenges brought on by the onslaught of the COVID-19 pandemic.

For the period under review, the work plan for the Project emphasised implementing public education programs in four jurisdictions and strengthening magistrate courts in three others. A critical priority was thinking through and implementing a pivot strategy as COVID-19 challenges continue to impact the region. The Project team adapted activities, approaches and methods in the work plan to align with new realities, health safety priorities and physical distancing requirements for courts and court services going forward in this time. Additional resources were allocated by the Project within planned activities to help address partners' critical problems caused by the ongoing pandemic.

The priority focus for the Project remained on supporting backlog reduction and gender responsive services in participating judiciaries. The Project also prioritised public education and engagement activities to support judiciaries' communications, public education campaigns and information technology training to build resilience to COVID-19.

Sustainability continued to be a focus area for the Project, and work was completed on the development of its sustainability plan. The Project also rendered assistance to the Sexual Offence Model Court (SOMC) in Antigua and Barbuda and to the Caribbean Court of Justice to develop theirs for court and outreach services.

## FEATURE on the Republic of Suriname

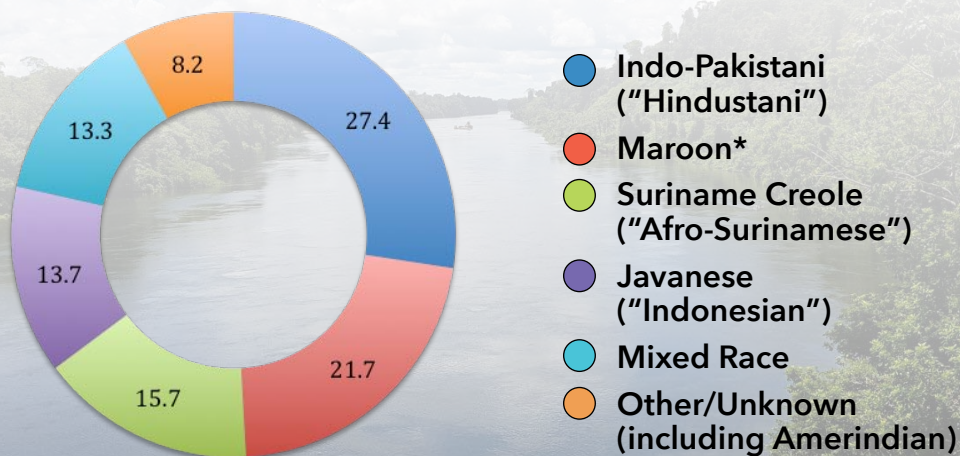


**The Republic of Suriname**, formerly known as Dutch Guiana, became a Member of the Caribbean Community on July 4, 1995, and was one of the first group of CARICOM countries to sign the Agreement Establishing the Caribbean Court of Justice on February 14, 2001.

Suriname is bordered by the Atlantic Ocean to the north, French Guiana to the east, Brazil to the south and Guyana to the west. At just under 164,000km<sup>2</sup>, it is the smallest sovereign state in South America, yet its population is one of the most ethnically diverse in the region.

Suriname has a population of approximately 581,363 people, most of who live in and around the capital and largest city, Paramaribo. Native groups have populated Suriname for millennia. Locals include descendants of British and Dutch colonialists, African slaves, Indonesians, Indians, and Chinese indentured servants, and indigenous Amerindians. The Surinen (from whom the country's name derives) were also some of the area's earliest known inhabitants. By the 16th century, however, the Surinen either had been driven out by other Indian groups or had migrated to other parts of the Guianas. Christopher Columbus sighted the coast of Suriname in 1498.

**Ethnic Composition (2012)**



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\* Descendants of runaway slaves living in the interior

**FEATURE** on the Republic of Suriname (continued)

During the Dutch colonial period, Suriname was a plantation colony of the Netherlands with a lucrative source of sugar. Its plantation economy was driven by African slave labour and, after the abolition of slavery in 1863, indentured servants from Asia. Suriname became an independent state on November 25, 1975. From 1980 to 1987 the country was governed by a succession of military regimes. Dutch is the official language of Suriname. Additional languages include Sranan and other creole languages. It is the only Dutch-speaking country in South America and the only independent nation in the Americas in which Dutch is spoken by most of the population.

The Wayana indigenous peoples mainly live in the South of Suriname in approximately 3 million acres of tropical rainforest. The total Wayana indigenous group consists of approximately 2,500 people. In Suriname, they live in three small settlements near the river, namely in, Apetina, Palumeu and Kawemhakan. Recent excavations show that **indigenous people lived in this area for more than 4000 years**. Their livelihoods depend primarily on agriculture and fisheries.

Owing to the country's multicultural heritage, Suriname celebrates a variety of distinct ethnic and religious festivals. Although the principal religion is Christianity, there are Hindu and Islamic national holidays like Diwali (deepavali), Phagwa and Eid ul-Fitr and Eid-ul-adha.

Suriname's economy is dependent on mineral resources, mainly oil, gold, and most notably bauxite, of which it is one of the top producers in the world. There are Bauxite mines near Paranam and Overdacht. Gold mining has also grown in importance.

Suriname is also widely known as the "Beating Heart of the Amazon". About nine-tenths of Suriname's area is covered with heterogeneous forest consisting of more than 1,000 species of trees, some 150 species of mammals, 650 species of birds and 350 species of fish. The **Central Suriname Nature Reserve**, covering nearly 3,950,000 acres, was established in June 1998. It is one of the largest protected areas of rainforest in the world and was designated a UNESCO World Heritage site in 2000.

While Suriname has an Atlantic coastline, it lacks the kind of beaches that lure travellers to the Caribbean. Instead, visitors often head inland for swimming, fishing, hiking, birdwatching and nature tours.



Central Suriname Nature Reserve



**FEATURE** on the Republic of Suriname (*continued*)*Leatherback Turtle**Brownsberg Nature Park**The Presidential Palace*

The **Galibi Nature Reserve**, established in 1969, is situated at the mouth of the Coppename River. It's a haven for birdwatchers, home to the endangered manatee, and attracts hundreds of turtles during the April to August laying season. STINASU, The Foundation for Nature Conservation in Suriname, organises several tours to and through the reserve. They aim to promote nature conservation, research, and responsible tourism.

Roughly 80 miles from Paramaribo is the **Brownsberg Nature Park**. Mostly neotropical rainforest, this park is home to hundreds of

unique and rare plant and animal species. It's 500 metres above sea level and was established in 1969.

Many of Suriname's Dutch colonial buildings remain intact. Located in the capital across from Independence Square, the presidential palace is one of the best examples of Dutch colonial architecture in Suriname. Part of the inner city's UNESCO World Heritage designation, it was built in the 18th century and is the home of the president. The Garden of Palms attached to the property has a wide variety of trees as well as capuchin monkeys and many tropical birds.

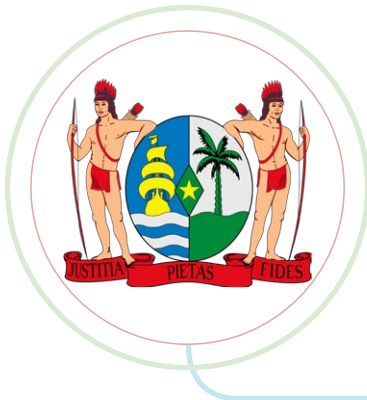


The **Flag of Suriname** was legally adopted on November 25 1975, upon the independence of Suriname. The unity of all ethnical groups is represented by one star. The colour (yellow/gold) of the star stands for a golden future. The red stripe stands for progress and love, the green for hope and fertility, and white for peace and justice.

The National anthem of Suriname is "**God zij met ons Suriname!**" which means in English "God Be With Our Suriname". It has two verses: the first in Dutch and the second in Sranan Tongo.

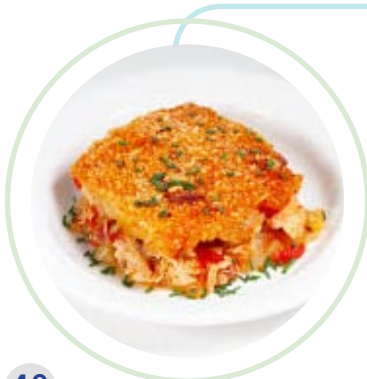
**FEATURE** on the Republic of Suriname (*continued*)

The original version of the anthem was written by Cornelis Atses Hoekstra in 1893 and based on a 1876 melody by Johannes Corstianus de Puy. It was written to replace the old anthem *Wien Neêrlands Bloed*. The anthem did not have official status. In 1959, the Government of Suriname appointed Henri Frans de Ziel to add a stanza about the unity of the country to Hoekstra's anthem. De Ziel was concerned about the negative nuance in the original, and started to transform the anthem into a positive message. He combined this with a poem he wrote in *Sranan Tongo* on the death of Ronald Elwin Kappel. His anthem was unanimously approved by the Government of Suriname on December 7, 1959.



The **Coat of Arms of Suriname** was adopted on November 25, 1975. The motto reads *Justitia - Pietas - Fides* ("Justice - Piety - Fidelity"). It consists of two indigenous men carrying a shield; a trade ship on the water representing Suriname's colonial past as a source of cash crops and its present day involvement in international commerce; the royal palm represents both the rainforest that covers two-thirds of the country and the country's involvement in agribusiness; the diamond represents the mining industry; the star symbolises the five continents from which the inhabitants of Suriname immigrated.

The **Great Kiskadee** is the National Bird of Suriname. Kiskadees are named from their sound that is pronounced as *kis-ka-dee*. The geographical location of Suriname is ideal for birds; it is the reason Suriname is home to thousands of birds species, both permanent and seasonal. They are somewhat larger than a common sparrow and smaller than paradise birds. The birds have multi-colored feathers and dark claws.



**Pom** is considered to be the national dish of Suriname. Pom (locally called *pomtajer*) was introduced by Portuguese-Jewish enslaved people and landowners as a potato casserole, but since potatoes needed to be imported, this ingredient was replaced with the tayer root. This Chicken and Root vegetable casserole is traditionally prepared on Sundays and for festive occasions. The dish has evolved over the years with all of the immigrants of Suriname contributing to its flavors.

**FEATURE** on the Republic of Suriname (*continued*)

The **National Flower** of Suriname is the *Ixora coccinea*, a species of flowering plant in the Rubiaceae family.

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**CARICOM**  
 competition  
 commission



The CARICOM Competition Commission (CCC) which was inaugurated on January 18, 2008 and established by Article 171 of the Revised Treaty of Chaguaramas, is headquartered in Suriname. This decision was taken at the Tenth Special Meeting of the Heads of Government held in Port of Spain, Trinidad in November 2004. The CCC and is one of the key institutions in support of the CSME. Its functions and powers are spelt out in Articles 173 and 174 of Chapter 8 of the Revised Treaty of Chaguaramas respectively.



**Mr. Hans Rudolf Lim A Po**, a Surinamese, is one of the founding members of the CCC, and has contributed significantly to its development. Mr. Lim A Po served two terms and three months with the CCC from January 3, 2008 to April 2, 2018.



Among Suriname's highly talented personalities is **Dr. Magda Renata Hoever-Venoaks**. Dr. Hoever-Venoaks was one of the first Members of the Commission. She was 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. Dr. Hoever-Venoaks served on the Commission for two terms from October 10, 2003 to August 19, 2010. During her tenure, she contributed to the growth and development of the Commission and served on the Staff Regulations Committee.

## APPENDIX A

### Meetings of the Regional Judicial and Legal Services Commission held in 2020

No.	Meeting No.	Dates of Meetings of Commission
1.	120	February 14, 2020
2.	121	July 10, 2020
3.	122	October 2, 2020
4.	123	December 11, 2020

## APPENDIX B

### Attendance of Members at Commission Meetings held in 2020

Name of Commissioner	Feb 14	Jul 10	Oct 02	Dec 11
Hon. Mr. Justice Adrian Saunders	✓	✓	✓	✓
Ms. E. Ann Henry QC	✓	✓	✓	✓
Mr. Delano Bart QC	✓	✓	✓	✓
Hon. Mme. Yonette Cummings-Edwards CCH OR	✓	✓	✓	✓
Mr. Michael Somersall DSM	✓	✓	✓	✓
Mrs. Susan Branker Greene MSc	✓	✓	✓	✓
Dr. Francis Alexis QC	✓	✓	✓	✓
Hon. Mr. Justice Dennis Morrison OJ CD QC	✓	✓	✓	✓
Mrs. Jacqueline Samuels-Brown QC	--	✓	✓	✓
Hon. Michael Hylton OJ QC	✓	✓	✓	✓
Total No. of Members who Attended	10	11	11	11

**Key:**

- ✓ Attended meetings
- Not yet appointed a member of the RJLSC

## APPENDIX C

### Meetings of Committees held in 2020

No.	Date of Meetings	Commission's Representative(s)	Purpose of Meeting
1	January 24, 2020	Mr. Elton Prescott SC Ms. E. Ann Henry QC	Disciplinary Tribunal
2	February 12, 2020	Mrs. Susan Branker Greene MSc (Chairperson) Hon. Michael Hylton OJ QC	Financial Oversight Committee
3	February 12, 2020	Dr. Francis Alexis QC (Chairperson) Mr. Delano Bart QC Hon. Mr. Justice Dennis Morrison OJ CD QC	Pension Administration Committee
4	February 13, 2020	Mr. Elton Prescott SC (Chairperson) Hon. Michael Hylton OJ QC Mr. Delano Bart QC Ms. E. Ann Henry QC	Constituent Instruments Review and Regulations Committee
5	February 13, 2020	Mr. Elton Prescott SC (Chairperson) Hon. Mme Justice Yonette Cummings-Edwards CCH OR	Human Resources and Selection Committee
6	February 15, 2020	Hon. Mr. Justice Adrian Saunders Mr. Delano Bart QC Hon. Michael Hylton OJ QC Ms. E. Ann Henry QC Mrs. Susan Branker Greene MSc Mr. Michael Somersall DSM Dr. Francis Alexis QC Hon. Mr. Justice Dennis Morrison OJ CD QC Hon. Mme Justice Yonette Cummings-Edwards CCH OR	RJLSC/CCJ Trust Fund Meeting
7	February 28, 2020	Mr. Elton Prescott SC Ms. E. Ann Henry QC	Tribunal
8	July 7, 2020	Dr. Francis Alexis QC (Chairperson) Mr. Delano Bart QC Hon. Mr. Justice Dennis Morrison OJ CD	Pension Administration Committee

## APPENDIX C - Meetings of Committees held in 2020 (continued)

No.	Date of Meetings	Commission's Representative(s)	Purpose of Meeting
9	July 8, 2020	Mrs. Susan Branker Greene MSc (Chairperson) Hon. Michael Hylton OJ QC Mr. Michael Somersall DSM	Financial Oversight Committee
10	July 9, 2020	Mr. Elton Prescott SC (Chairperson) Hon. Michael Hylton OJ QC Mr. Delano Bart QC Ms. E. Ann Henry QC	Constituent Instruments Review and Regulations Committee
11	July 9, 2020	Mr. Elton Prescott SC (Chairperson) Hon. Mme Justice Yonette Cummings-Edwards CCH OR Mrs. Jacqueline Samuels-Brown QC	Human Resources and Selection Committee
12	August 14, 2020	Hon. Mr. Justice Adrian Saunders Mr. Elton Prescott SC Mr. Delano Bart QC Hon. Michael Hylton OJ QC Ms. E. Ann Henry QC Mrs. Susan Branker Greene MSc Mr. Michael Somersall Dr. Francis Alexis QC Hon. Mr. Justice Dennis Morrison OJ CD Hon. Mme Justice Yonette Cummings-Edwards CCH OR Mrs. Jacqueline Samuels-Brown, QC	Meeting with Consultant from Douglas & Associates Limited
13	September 9, 2020	Mr. Michael Somersall DSM	Tribunal
14	September 30, 2020	Mrs. Susan Branker Greene MSc (Chairperson) Hon. Michael Hylton OJ QC Mr. Michael Somersall DSM	Financial Oversight Committee
15	September 30, 2020	Dr. Francis Alexis QC (Chairperson) Mr. Delano Bart QC Hon. Mr. Justice Dennis Morrison OJ CD	Pension Administration Committee

## APPENDIX C - Meetings of Committees held in 2020 (continued)

No.	Date of Meetings	Commission's Representative(s)	Purpose of Meeting
16	October 1, 2020	Mr. Elton Prescott SC (Chairperson) Hon. Michael Hylton OJ QC Mr. Delano Bart QC Ms. E. Ann Henry QC	Constituent Instruments Review and Regulations Committee
17	October 1, 2020	Mr. Elton Prescott SC (Chairperson) Hon. Mme Justice Yonette Cummings-Edwards CCH OR Mrs. Jacqueline Samuels-Brown QC	Human Resources and Selection Committee
18	October 20, 2020	Mr. Elton Prescott SC Mrs. Susan Branker Greene MSc	Review of CCJ & RJLSC Organizational Structure Committee
19	October 20, 2020	Hon. Mr. Justice Adrian Saunders Mr. Elton Prescott SC Mr. Delano Bart QC Hon. Michael Hylton OJ QC Ms. E. Ann Henry QC Mrs. Susan Branker Greene MSc Mr. Michael Somersall Dr. Francis Alexis QC Hon. Mr. Justice Dennis Morrison OJ CD Hon. Mme Justice Yonette Cummings-Edwards CCH OR Mrs. Jacqueline Samuels-Brown QC	Review of Report from Douglas & Associates Limited
20	October 21, 2020	Mr. Elton Prescott SC Mrs. Susan Branker Greene MSc	Participation in Job Evaluation Process Training
21	October 30, 2020	Mr. Elton Prescott SC Mrs. Susan Branker Greene MSc	Participation in the evaluation of the positions of: <ul style="list-style-type: none"> <li>• Chief Public Education &amp; Protocol Officer;</li> <li>• Graphic Artist, and</li> <li>• Lead Security Officer</li> </ul>



## APPENDIX C - Meetings of Committees held in 2020 (continued)

No.	Date of Meetings	Commission's Representative(s)	Purpose of Meeting
22	November 12, 2020	Mr. Michael Somersall DSM	Tribunal
23	November 19, 2020	Mr. Elton Prescott SC Mrs. Susan Branker Greene MSc	Review of CCJ & RJLSC Organizational Structure Committee
24	December 2, 2020	Mr. Elton Prescott SC (Chairperson) Hon. Mme Justice Yonette Cummings-Edwards CCH OR Mrs. Jacqueline Samuels-Brown QC	Human Resources and Selection Committee
25	December 9, 2020	Dr. Francis Alexis QC (Chairperson) Mr. Delano Bart QC Hon. Mr. Justice Dennis Morrison OJ CD	Pension Administration Committee
26	December 9, 2020	Mrs. Susan Branker Greene MSc (Chairperson) Hon. Michael Hylton OJ QC Mr. Michael Somersall DSM	Financial Oversight Committee
27	December 10, 2021	Mr. Michael Somersall DSM	Tribunal
28	December 16, 2020	Mr. Elton Prescott SC Mrs. Susan Branker Greene MSc	Participation in the evaluation of the positions of: <ul style="list-style-type: none"> <li>• Chief Public Education &amp; Protocol Officer;</li> <li>• Graphic Artist, and</li> <li>• Lead Security Officer</li> </ul>
29	December 17, 2021	Mr. Michael Somersall DSM	Tribunal

## APPENDIX D

### Members of Committees in 2020

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

# Annual REPORT 2020



**AUDITED FINANCIAL  
STATEMENTS** for the  
year January 1 to  
December 31, 2020

# AUDITED FINANCIAL STATEMENTS

## For the year ended December 31, 2020

(Expressed in Trinidad and Tobago Dollars)

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## 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 December 31, 2020, and the statement of comprehensive income, statement of changes in accumulated surplus, and statement of 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 statements present fairly, in all material respects, the financial position of the Commission as at December 31, 2020, and of its financial performance and its 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 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 has no realistic alternative but to do so.

### Independent Auditor's Report (continued)

#### Responsibilities of Management and Those Charged with Governance for the Financial Statements (continued)

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

#### **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional scepticism 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

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

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 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.

July 2, 2021  
Port-of-Spain,  
Trinidad and Tobago

**Statement of Financial Position**  
**As at December 31, 2020**  
 (Expressed in Trinidad and Tobago Dollars)

	Notes	2020	2019
<b>Assets</b>			
<b>Non-current assets</b>			
Property, plant and equipment	3	150,571	56,659
Retirement benefits due from Trust Fund	4	2,475,300	2,087,280
<b>Total non-current assets</b>		<b>2,625,871</b>	<b>2,143,939</b>
<b>Current assets</b>			
Other receivables	6	57,827	35,477
Cash and cash equivalents		4,107,773	3,087,020
<b>Total current assets</b>		<b>4,165,600</b>	<b>3,122,497</b>
<b>Total assets</b>		<b>\$6,791,471</b>	<b>\$5,266,436</b>
<b>Accumulated surplus and liabilities</b>			
Accumulated surplus		2,233,076	2,149,842
<b>Non-current liability</b>			
Retirement benefit liability	7	2,475,300	2,087,280
<b>Current liabilities</b>			
Due to related party	5	970,619	932,628
Accounts payables and accruals	8	1,112,476	96,686
<b>Total current liabilities</b>		<b>2,083,095</b>	<b>1,029,314</b>
<b>Total accumulated surplus and liabilities</b>		<b>\$6,791,471</b>	<b>\$5,266,436</b>

*See accompanying notes to the financial statements.*

These financial statements were approved for issue by the Commissioners on July 2, 2021, on behalf of the Regional Judicial and Legal Services Commission.

/s/ A. Saunders

Hon. Mr. Justice Adrian Saunders

/s/ E. Prescott

Commissioner Elton Prescott



**Statement of Comprehensive Income**  
**For the year ended December 31, 2020**  
 (Expressed in Trinidad and Tobago Dollars)

	Notes	2020	2019
Funding from the Trust Fund	9	3,824,425	4,083,830
Other income		1,133	927
		<b>3,825,558</b>	<b>4,084,757</b>
Administrative expenses	10	(3,548,314)	(2,790,299)
<b>Surplus</b>		<b>277,244</b>	<b>1,294,458</b>
<b>Other comprehensive gain/loss:</b>			
<i>Items that will not be reclassified to profit or loss</i>			
Re-measurements of defined benefit pension plan	7	(194,010)	(227,460)
<b>Total comprehensive surplus for the year</b>		<b>\$83,234</b>	<b>\$1,066,998</b>

*See accompanying notes to the financial statements.*

**Statement of Changes in Accumulated Surplus**  
**For the year ended December 31, 2020**  
 (Expressed in Trinidad and Tobago Dollars)

	Accumulated surplus
<b>Year ended December 31, 2020</b>	
Balance as at January 1, 2020	2,149,842
Total comprehensive surplus for the year	83,234
<b>Balance as at December 31, 2020</b>	<b>\$2,233,076</b>
<b>Year ended December 31, 2019</b>	
Balance as at January 1, 2019	1,082,844
Total comprehensive surplus for the year	1,066,998
<b>Balance as at December 31, 2019</b>	<b>\$2,149,842</b>

*See accompanying notes to the financial statements.*

**Statement of Cash Flows**  
**For the year ended December 31, 2020**  
 (Expressed in Trinidad and Tobago Dollars)

	Notes	2020	2019
<b>Cash Flows from operating activities</b>			
Total comprehensive surplus for the year		83,234	1,066,998
Adjustments to reconcile total comprehensive surplus for the year to net cash provided by operating activities:			
Interest income		(1,133)	
Depreciation		18,888	18,888
<b>Net Cash flows from Operating Activities</b>		<b>100,989</b>	<b>1,085,886</b>
Increase in retirement benefits due from Trust Fund		(388,020)	(421,470)
(Increase)/decrease in other receivables		(22,350)	9,092
Increase in retirement benefit liability		388,020	421,470
Increase/(decrease) in due to related party		37,991	(14,554)
Increase/(decrease) in accounts payables and accruals		1,015,790	(62,197)
<b>Net cash provided by operating activities</b>		<b>1,132,420</b>	<b>1,018,227</b>
<b>Cash Flows from investing activities</b>			
Interest received		1,133	-
Acquisition of property, plant and equipment		(112,800)	(75,547)
<b>Net cash used in investing activities</b>		<b>(111,667)</b>	<b>(75,547)</b>
Increase in cash and cash equivalents for the year		1,020,753	942,680
Cash and cash equivalents as at January 1		3,087,020	2,144,340
<b>Cash and cash equivalents as at December 31</b>		<b>\$4,107,773</b>	<b>\$3,087,020</b>

*See accompanying notes to the financial statements.*

## Notes to the Financial Statements

### For the year ended December 31, 2020

(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;
- Appointment of members of the CARICOM Competition Commission; and
- The appointment of 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 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, which generates income to finance the expenditures of the Court and Commission.

**Notes to the Financial Statements**  
**For the year ended December 31, 2020**  
(Expressed in Trinidad and Tobago Dollars)

## **2. Significant accounting policies**

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

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

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

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

There were no new standards, amendments and interpretations which are effective from January 1, 2020 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

**Notes to the Financial Statements**  
**For the year ended December 31, 2020**  
(Expressed in Trinidad and Tobago Dollars)

**2. Significant accounting policies (continued)**

**(c) Use of estimates (continued)**

and in any future periods affected. Information about critical judgments in applying accounting policies that have the most significant effect on the amounts recognized in the financial statements is included in the following notes:

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

**(d) Foreign currency transactions**

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

**(e) Property, plant and equipment**

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

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

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.

**Notes to the Financial Statements**  
**For the year ended December 31, 2020**  
(Expressed in Trinidad and Tobago Dollars)

**2. Significant accounting policies (continued)**

**(e) 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 the accumulated fund.

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

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

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

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

**(f) Impairment of non-financial assets**

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

**Notes to the Financial Statements**  
**For the year ended December 31, 2020**  
(Expressed in Trinidad and Tobago Dollars)

**2. Significant accounting policies (continued)**

**(f) Impairment of non-financial assets (continued)**

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

**Non-judicial staff pension plan**

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



**Notes to the Financial Statements**  
**For the year ended December 31, 2020**  
(Expressed in Trinidad and Tobago Dollars)

**2. Significant accounting policies (continued)**

**(g) Employee benefits (continued)**

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

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

**(h) Other receivables**

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

**(i) Cash and cash equivalents**

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

**(j) Financial assets**

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

**Notes to the Financial Statements**  
**For the year ended December 31, 2020**  
(Expressed in Trinidad and Tobago Dollars)

**2. Significant accounting policies (continued)**

**(j) Financial assets (continued)**

Impairment provisions for other receivables are recognized based on the simplified approach within IFRS 9 using a provision matrix in the determination of the lifetime expected credit losses. During this process, the probability of the 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.

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 accounts payable and accruals, due to related party and retirement benefit liability.

**Notes to the Financial Statements**  
**For the year ended December 31, 2020**  
(Expressed in Trinidad and Tobago Dollars)

**2. Significant accounting policies (continued)**

**(k) Financial liabilities (continued)**

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

**(l) Accumulated fund**

The accumulated fund represents the excess funding received over expenditure.

**(m) Accounts payable and accruals**

Accounts payable and accruals are stated at cost.

**(n) Provisions**

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

**(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.

**Notes to the Financial Statements**  
**For the year ended December 31, 2020**  
(Expressed in Trinidad and Tobago Dollars)

**2. Significant accounting policies (continued)**

**(o) Revenue recognition (continued)**

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 July 4, 2003, between the Court, the Commission and the Government of the Republic of Trinidad and Tobago, the Commission is exempt from all direct and indirect taxes, duties and levies imposed in Trinidad and Tobago.

**Notes to the Financial Statements**  
**For the year ended December 31, 2020**  
 (Expressed in Trinidad and Tobago Dollars)

### 3. Property, plant and equipment

	Library books	Furniture, fittings and computer equipment	Vehicles	Leasehold improvements	Total
<b>Year ended December 31, 2020</b>					
<b>Cost</b>					
As at January 1, 2020	24,815	485,889	200,283	-	710,987
Additions	-	-	-	112,800	112,800
Disposals	-	(243,946)	-	-	(243,946)
As at December 31, 2020	24,815	241,943	200,283	112,800	579,841
<b>Accumulated depreciation</b>					
As at January 1, 2020	(24,815)	(429,230)	(200,283)	-	654,328
Disposals	-	243,946	-	-	243,946
Charge for the year	-	(18,888)	-	-	(18,888)
As at December 31, 2020	(24,815)	(204,172)	(200,283)	-	429,270
<b>Net book value</b>					
As at December 31, 2020	\$-	\$37,771	\$-	\$122,800	\$150,571
<b>Year ended December 31, 2019</b>					
<b>Cost</b>					
As at January 1, 2019	24,815	410,342	200,283	-	635,440
Additions	-	75,547	-	-	75,547
As at December 31, 2019	24,815	485,889	200,283	-	710,987
<b>Accumulated depreciation</b>					
As at January 1, 2019	(24,815)	(410,342)	(200,283)	-	(635,440)
Charge for the year	-	(18,888)	-	-	(18,888)
As at December 31, 2019	(24,815)	(429,230)	(200,283)	-	(654,328)
<b>Net book value</b>					
As at December 31, 2019	\$-	\$56,659	\$-	-	\$56,659

**Notes to the Financial Statements**  
**For the year ended December 31, 2020**  
 (Expressed in Trinidad and Tobago Dollars)

#### 4. Retirement benefits due from Trust Fund

	2020	2019
This balance is determined by the total of the employee account balances of the staff of the Commission. Refer to Notes 2 (g) and 7	<b>\$2,475,300</b>	<b>\$2,087,280</b>

#### 5. Related party transactions

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

##### The Court:

	2020	2019
a) Due to related party:		
- The Court	\$970,619	\$932,628

Amounts due from the Court are interest-free, with no fixed repayment terms.

	2020	2019
b) Income received from the Trust Fund via the Court	\$3,456,475	\$3,682,430
c) Expenses charged to the Commission by the Court	\$54,576	\$54,055

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

	2020	2019
d) Key management compensation		
Salaries and other short-term benefits	\$697,938	\$697,767

#### 6. Other receivables

	2020	2019
VAT recoverable	52,412	28,832
Employee receivable	4,231	4,231
Other receivables	1,184	2,414
	<b>\$57,827</b>	<b>\$35,477</b>

**Notes to the Financial Statements**  
**For the year ended December 31, 2020**  
 (Expressed in Trinidad and Tobago Dollars)

## 7. Retirement benefit liability

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

	2020	2019
<b>Movement in present value of defined benefit obligation</b>		
Defined Benefit Obligation as at start of year	2,087,280	1,665,810
Current service cost	107,040	107,040
Interest cost	66,900	66,900
Contributions paid	80,280	80,280
Re-measurements		
- Experience adjustment	147,180	133,800
- Actuarial (gains/losses from changes in demographic assumptions)	-	13,380
- Actuarial gains from changes in financial assumptions	46,830	80,280
Benefits paid	(60,210)	(60,210)
<b>Defined benefit obligations as at end of year</b>	<b>\$2,475,300</b>	<b>\$2,087,280</b>
<b>Liability profile</b>		
The defined benefit obligations as at the year ends were allocated as follows:		
Active members	64%	59%
Pensioners	36%	41%

The weighted average duration of the defined obligation as at the year-end was 10.6 years (2019: 4.3 years).

93% of the benefits accrued by active members were vested (2019: 94%).

0% of the defined benefit obligation for active members was conditional on future salary increases (2019: 0%).

**Notes to the Financial Statements**  
**For the year ended December 31, 2020**  
 (Expressed in Trinidad and Tobago Dollars)

**7. Retirement benefit liability (continued)**

**Movement in fair value of plan assets/asset allocation**

The Plan's assets are held by the Trust Fund in an amount equal to the Plan's liabilities.

	2020	2019
<b>Expense recognized in profit and loss</b>		
Current service cost	107,040	107,040
Net interest on net defined benefit liability	66,900	66,900
<b>Net pension costs</b>	<b>\$173,940</b>	<b>\$173,940</b>
Re-measurements recognized in other comprehensive income		
Experience losses	194,010	227,460
<b>Total amount recognized in other comprehensive income</b>	<b>\$194,010</b>	<b>\$227,460</b>
Opening defined benefit liability	2,087,280	1,665,810
Net pension cost	173,940	173,940
Re-measurements recognized in other comprehensive income	194,010	227,460
Contributions paid	80,280	80,280
Benefits paid	(60,210)	(60,210)
<b>Closing defined benefit liability</b>	<b>\$2,475,300</b>	<b>\$2,087,280</b>
<b>Summary of principal assumptions as at December 31</b>	<b>2020</b>	<b>2019</b>
Discount rate	2.4% pa	3.0% pa
Salary increases	1.0% pa	1.0% pa
Assumptions regarding future mortality are based on published mortality tables. The life expectancies underlying the value of the defined benefit obligation as at December 31, 2020, are as follows:		
Life expectancy at age 65 for current pensioner in years:		
- Male	17.5	17.4
- Female	21.4	21.4



**Notes to the Financial Statements**  
**For the year ended December 31, 2020**  
 (Expressed in Trinidad and Tobago Dollars)

## 7. Retirement benefit liability (continued)

### Sensitivity Analysis

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

	1% pa higher	1% pa lower
<b>As at December 31, 2020</b>		
- Discount rate	\$(80,280)	\$100,350
- Salary increases	\$-	\$-
<b>As at December 31, 2019</b>		
- Discount rate	\$(93,660)	\$93,660
- Salary increases	\$-	\$-

An increase of 1 year in the assumed life expectancies shown above would decrease the defined benefit obligation at December 31, 2020, by \$20,070 (2019: \$20,070).

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

### Funding

RJLSC provides benefits under the Plan on a pay as you go basis and thus pays benefits as and when they fall due. RJLSC expects benefits totalling \$60,210 in 2021.

## 8. Accounts payables and accruals

	2020	2019
Accounts payable	1,109,820	33,095
Accruals	2,656	63,591
	<b>\$1,112,476</b>	<b>\$96,686</b>

**Notes to the Financial Statements**  
For the year ended December 31, 2020  
(Expressed in Trinidad and Tobago Dollars)

### 9. Funding from the Trust Fund

	2020	2019
Funding received from the Trust Fund	3,456,475	3,682,430
Pension income receivable from the Trust Fund	367,950	401,400
	<b>\$3,824,425</b>	<b>\$4,083,830</b>

### 10. Administrative expenses

	2020	2019
Professional fees	1,476,773	159,826
Salaries and allowances	1,254,168	1,253,861
Commissioners and recruitment expenses	359,284	895,524
Pension cost	282,146	282,120
Other expenses	69,575	67,948
Insurance expense	56,205	58,285
Janitorial	21,838	22,410
Depreciation	18,888	18,888
Office supplies	16,445	17,485
Printing and publication	15,494	28,639
Bank charges	10,818	7,907
Entertainment	-	5,510
Foreign exchange gain	(33,320)	(28,104)
	<b>\$3,548,314</b>	<b>\$2,790,299</b>

### 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.

**Notes to the Financial Statements**  
**For the year ended December 31, 2020**  
 (Expressed in Trinidad and Tobago Dollars)

## 11. Financial risk management (continued)

### 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.

	2020	2019
<b>Assets</b>		
Retirement benefits due from Trust Fund	2,475,300	2,087,280
Cash and cash equivalents	4,119,596	2,800,403
<b>Total assets</b>	<b>\$6,594,896</b>	<b>\$4,887,683</b>

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 (2019: 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	2020	2019
Increased by 5%	\$329,745	\$244,783
Decreased by 5%	\$(329,745)	\$(244,783)

### 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.

**Notes to the Financial Statements**  
**For the year ended December 31, 2020**  
 (Expressed in Trinidad and Tobago Dollars)

## 11. Financial risk management (continued)

### Credit risk (continued)

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.

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
<b>As at December 31, 2020</b>	
<b>Financial liabilities:</b>	
Due to related party	970,619
Accounts payables and accruals	1,112,476
<b>Total liabilities</b>	<b>\$2,083,095</b>
<b>As at December 31, 2019</b>	
<b>Financial liabilities:</b>	
Due to related party	932,628
Accounts payables and accruals	96,686
<b>Total liabilities</b>	<b>\$1,029,314</b>

## 12. Subsequent events

Management evaluated all events that occurred from January 1, 2021, through \_\_\_\_\_, 2021, the date the financial statements were available to be issued. During the period, the Commission did not have any subsequent events requiring recognition or disclosure in the financial statements.

**SUPPLEMENTARY FINANCIAL INFORMATION**  
**For the year ended December 31, 2020**  
(Expressed in United States Dollars)

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## Independent Auditors' Report on the Supplementary Financial Information

The Commissioners  
The Regional Judicial and Legal Services Commission

We have audited the financial statements of the Regional Judicial and Legal Services Commission for the year ended December 31, 2020, and have issued our report thereon dated, July 2, 2021.

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.

July 2, 2021  
Port of Spain,  
Trinidad, West Indies

**Statement of Financial Position**  
**As at December 31, 2020**  
 (Expressed in United States Dollars)

	2020	2019
<b>Assets</b>		
<b>Non-current assets</b>		
Property, plant and equipment	22,507	8,469
Retirement benefits due from Trust Fund	370,000	312,000
<b>Total non-current assets</b>	392,507	320,469
<b>Current assets</b>		
Other receivables	8,644	5,303
Cash and cash equivalents	614,017	461,438
<b>Total current assets</b>	622,661	466,741
<b>Total assets</b>	<b>US\$1,015,168</b>	<b>US\$787,210</b>
<b>Accumulated surplus and liabilities</b>		
Accumulated surplus	333,793	321,352
<b>Non-current liability</b>		
Retirement benefit liability	370,000	312,000
<b>Current liabilities</b>		
Due to related party	145,085	139,406
Accounts payables and accruals	166,290	14,452
<b>Total current liabilities</b>	311,375	153,858
<b>Total accumulated surplus and liabilities</b>	<b>US\$1,015,168</b>	<b>US\$787,210</b>

Translation rate used - 2020: US\$ 1.00 - TT\$6.69 (2019: US\$1.00 - TT\$6.69)

**Statement of Comprehensive Income**  
**For the year ended December 31, 2020**  
 (Expressed in United States Dollars)

	2020	2019
Funding from the Trust Fund	571,663	610,438
Other income	169	139
	571,832	610,577
Administrative expenses	(530,391)	(417,085)
<b>Surplus</b>	<b>41,441</b>	<b>193,492</b>
<b>Other comprehensive gain/loss:</b>		
<i>Items that will not be reclassified to profit or loss</i>		
Re-measurements of defined benefit pension plan	(29,000)	(34,000)
<b>Total comprehensive surplus for the year</b>	<b>US\$12,441</b>	<b>US\$159,492</b>

Translation rate used - 2020: US\$ 1.00 - TT\$6.69 (2019: US\$1.00 - TT\$6.69)



**Statement of Changes in Accumulated Surplus**  
**For the year ended December 31, 2020**  
 (Expressed in United States Dollars)

	Accumulated surplus
<b>Year ended December 31, 2020</b>	
Balance as at January 1, 2020	321,352
Total comprehensive surplus for the year	12,441
<b>Balance as at December 31, 2020</b>	<b>USD\$333,793</b>
<b>Year ended December 31, 2019</b>	
Balance as at January 1, 2019	161,860
Total comprehensive surplus for the year	159,492
<b>Balance as at December 31, 2019</b>	<b>USD\$321,352</b>

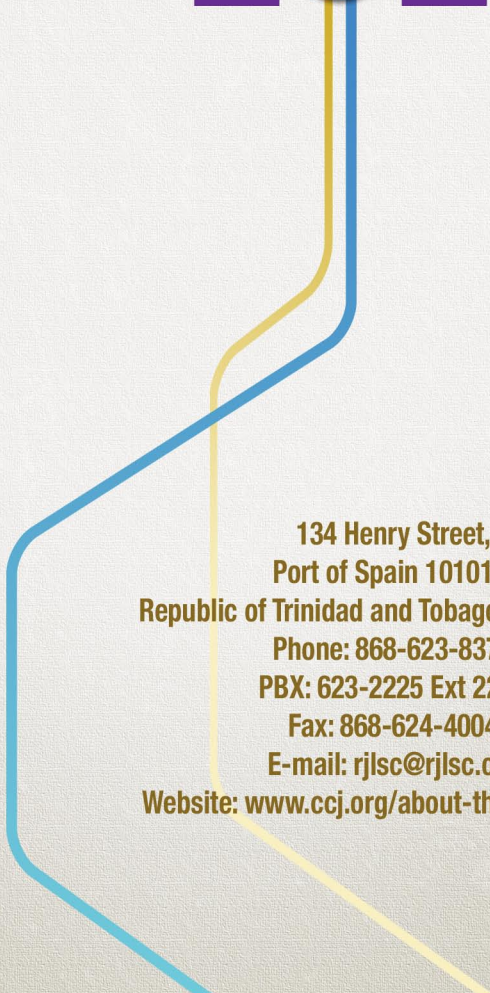
Translation rate used - 2020: US\$ 1.00 - TT\$6.69 (2019: US\$1.00 - TT\$6.69)





**REGIONAL JUDICIAL  
AND LEGAL SERVICES  
COMMISSION**

**Annual  
REPORT  
2020**



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