

# 2014 annual REPORT



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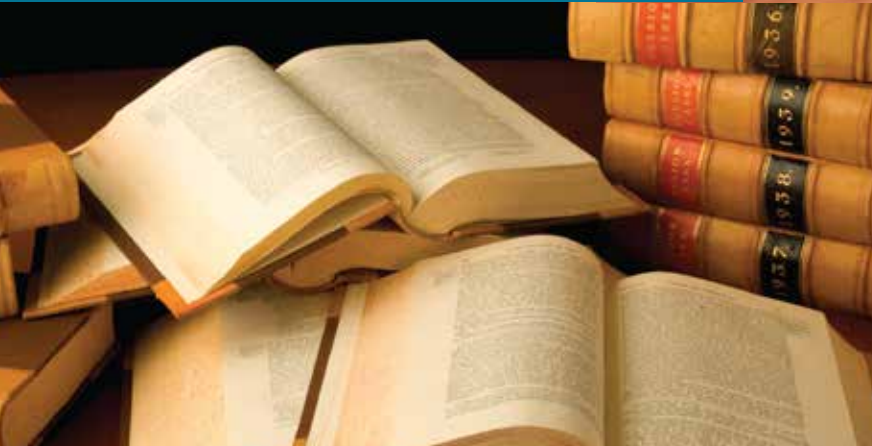
To protect and promote the rule of law as a court of final appeal and as guardian of the Revised Treaty of Chaguaramas by guaranteeing accessibility, fairness, efficiency and transparency, delivering clear and just decisions in a timely manner.



## The Vision of the Caribbean Court of Justice

To be:

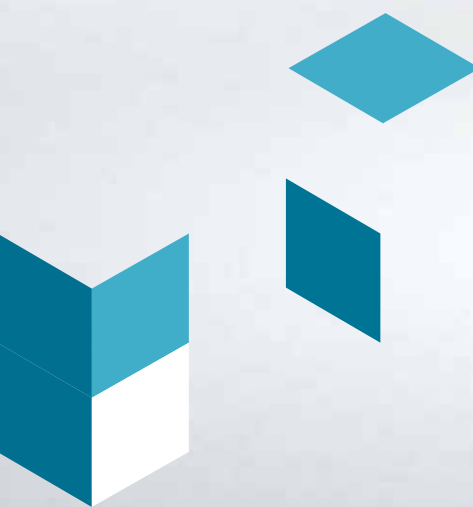
- a leader in providing high-quality justice;
- responsive to the challenges of our diverse communities;
- innovative, fostering jurisprudence that is reflective of our history, values and traditions, and consistent with international legal norms;
- inspirational, worthy of trust and confidence of the people of the region .



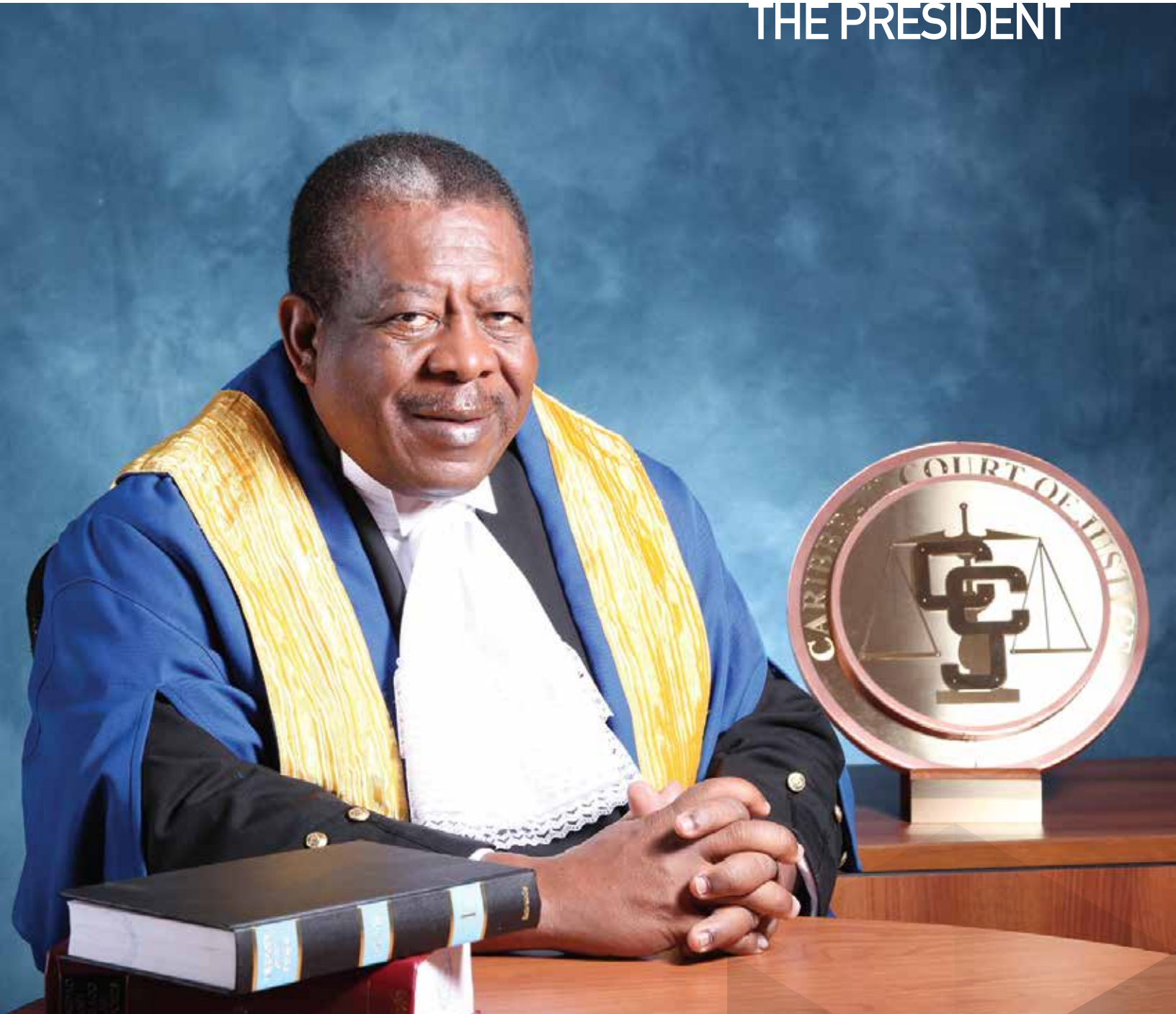
## The Values of the Caribbean Court of Justice

In its daily operations, the Court is guided by the following values:

- Integrity
- Excellence
- Professionalism
- Courtesy and Consideration
- Efficiency and Effectiveness
- Industry



# MESSAGE FROM THE PRESIDENT



The Right Honourable Sir Dennis Byron

## Message from the President: Executing Strategy - The journey forward

As I reflect on the period under review, I can say that much of what has been accomplished is the starting point of the realization of the vision I had for the Court when I first assumed the office of President. Admittedly, leading change in an organization is not always an easy thing as there are those who will always find it uncomfortable and unnecessary and so they resist it. We recognize this fact and will continue to work with management and staff to ensure that change is managed transparently, equitably and consultatively. Change may not be easy, but in the words of the great revolutionary leader Martin Luther King Jr: “our very survival depends on our ability to stay awake, to adjust to new ideas, to remain vigilant and to face the challenge of change”.

I can say without hesitation that this year was a critical one for the Court marked by significant change throughout the organization particularly in the area of human resources. Firstly, the Court witnessed the departure of two of its founding staff members: Court Executive Administrator, Master Christie-Anne Morris-Alleyne and Registrar, Ms Paula Pierre. It was a loss to the organization as both of them have made immeasurable contributions to the Court during their tenure here. We are grateful for their service and wish them well.

During the time of transition, the Court took the opportunity to look seriously at whether the organizational structure fits the direction of the Court. I will not dwell on these as they will be covered in more detail later in the report but it would be remiss if I did not mention the significant time and attention that was paid to the exercise. Of these changes, the most significant was the appointment of the new Registrar and Marshal, Mrs Jacqueline Graham in 2014, who also became head of the administrative function of the Court. Additionally, a Human Resource Unit was established as a separate and distinct department in the structure of the organization headed by the Manager, Ms Susan Campbell-Nicholas. A clear focus on our human resources should ensure that the Court’s staff members work more efficiently, with greater purpose and in harmony. In addition, several new branches were added to the structure to equip the CCJ for the future.

We also paid significant attention to streamlining and improving our operations. In keeping with one of our strategic goals to provide greater access to justice, in 2013 we instituted a system to ensure Court matters could be filed by email to reduce costs for both the Court and its customers. Since its establishment, the new practice direction has also resulted in increased efficiency and timeliness. Administratively, the Court introduced a new comprehensive financial regulatory framework to elevate accountability to international standards and to provide a more robust framework for planning, decision making and control.

During the period, the JURIST project was also launched. The CCJ will act as the executing agency for the project which aims to work with regional judiciaries to build the capacity of regional trial and appellate courts.

The CCJ is more than just an organization, it is the culmination of decades of hard work and dedication; it is the materialization of the Caribbean dream and so, we cannot allow it to fail or fall into mediocrity. We must continue to evolve and embrace the challenge of continuous improvement if we are really to earn the reputation of being an excellent court. This judicial year is one of the stepping stones on our continuous path to improving the CCJ for the benefit of the people of the Caribbean region.

**MESSAGE FROM  
THE REGISTRAR  
& MARSHAL**



Mrs. Jacqueline Graham, Registrar & Marshal

## Message from the Registrar and Marshal

The Caribbean Court of Justice continues to evolve as a superlative institution within the Caribbean and beyond its jurisdictional borders. Primarily comprised of Caribbean jurists, the court's decisions have remained supportive of the philosophical cornerstones of the Revised Treaty of Chaguaramas, contributing to the stability and uniformity of the application of the rule of law for both natural and juridical persons.

The period under review was one of many changes as we continued along the journey towards achieving our strategic vision. A process initiated under the stewardship of my predecessor, Ms Paula Pierre, it would be remiss of me not to thank her as well as former Court Executive Administrator Master Christie-Anne Morris-Alleyne for their contribution to the development of the Court during their tenure.

It goes without saying that having been appointed Registrar and Marshal in mid-2014, the learning curve has been a steep one. The experience thus far has however, been tremendously satisfying - a result in no small part due to the willingness of staff to welcome me and induct me into the organization, an act for which I must express my deepest gratitude and appreciation.

Indeed, it is a privilege to be a part of the Court at such a pivotal point in its history. With Dominica having made the decision to accede to the appellate jurisdiction of the Court, making it the fourth state to do so. It is our hope that this decision reinvigorates the wider Caribbean to follow suit as we continue to work towards fulfilling our mandate of producing a court of unsurpassed quality befitting the good people of this region.

Recognizing that we must take appropriate steps to remain systematically stable with the passage of time, we have begun paying closer attention to our court support structures as we strive to build a Court that will serve as a symbol for the region, ensuring that all CARICOM citizens have access to the highest quality of justice possible in both the appellate and original jurisdictions. To this end, we hope to attract increased stakeholder support, increase public access to court proceedings and to further strengthen and synergize the functioning of the sub-registries of the Court to ensure growth and longevity of the CCJ's operations.

Using the Court's first strategic plan as a compass to guide our direction into the future, we also began taking deliberate steps to streamline the work of the Court to meet our strategic goals.

I applaud our staff who have embraced these changes and continue to work assiduously to achieve the Court's vision. As the CCJ's Strategic Plan 2013–2017 boldly states, "every function of the CCJ executed properly contributes to justice. Therefore even the smallest task must be performed with expertise, integrity and diligence." It is only a collective commitment to the goals and philosophy of this court that will guarantee the further evolution of this beacon of hope and security for all those invested in the progress of our Caribbean community.

# INSTITUTIONAL STRENGTHENING

## Revising our Organizational Structure

In the Court's 2013-2017 Strategic Plan one of the priority actions listed states that the Court must "review, clarify and where necessary adjust roles, responsibilities and lines of authority at strategic and operational levels and improve communication and interrelationships throughout the entire organization in order to maximise the outcome of all strategic and operational levels." In light of that, with the Court's ten-year anniversary approaching in 2015, the Regional Judicial and Legal Services Commission (RJLSC) and Court embarked upon a restructuring exercise to ensure that the structure of the CCJ was better aligned to execute its strategy as it prepares for the next decade of its existence.

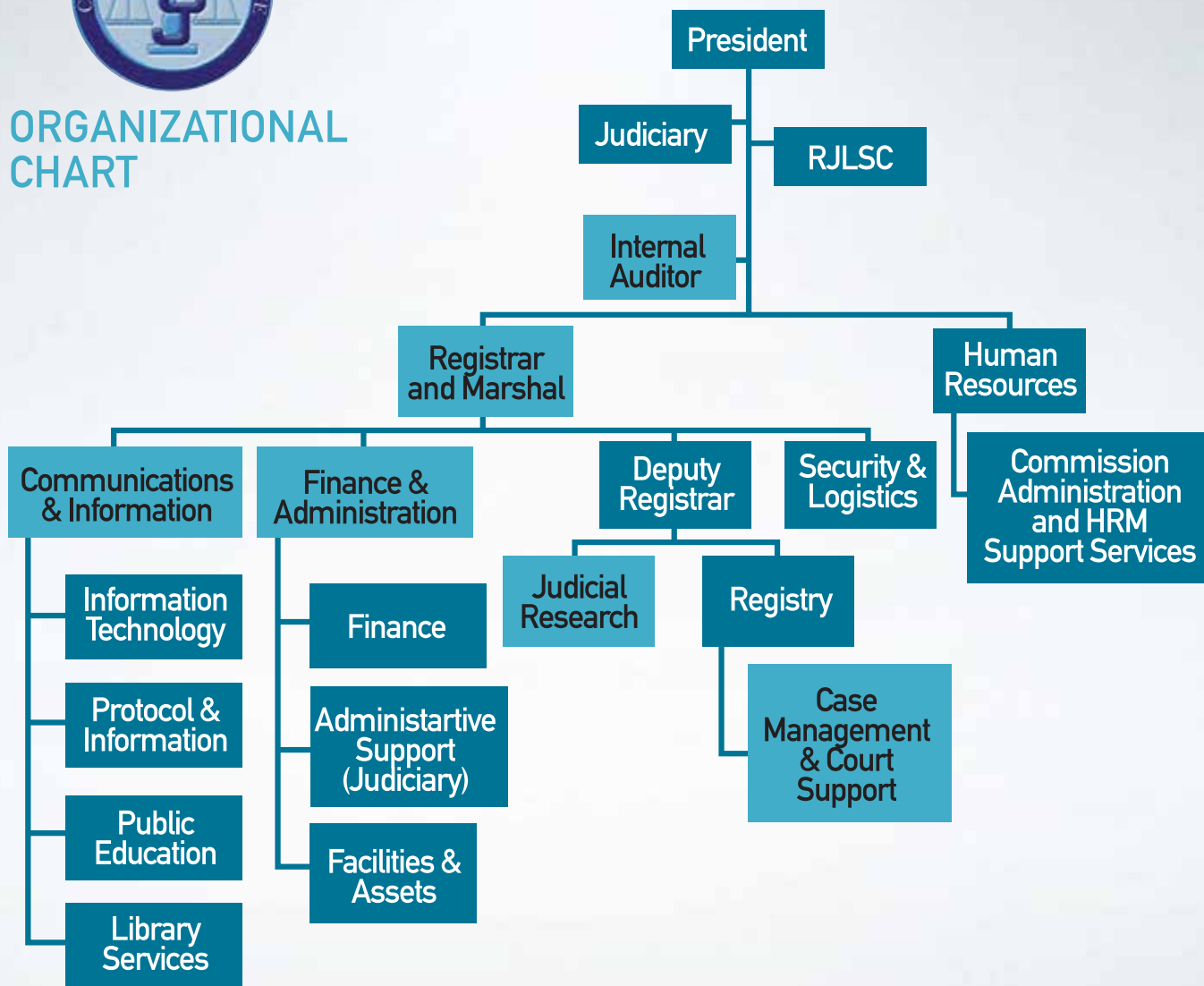
The exercise involved the "functional analysis of the Court and Commission, a rational collation of duties and responsibilities, the clear demarcation of reporting responsibilities as well as the establishment of specialist offices for internal auditing and human resources management which did not previously exist". There are new specific branches for (1) communications and information (2) finance and administration (3) court registry and case management (4) court security and logistics and (5) human resource management.

After the retirement of the CEA in 2014, the Commission elected not to fill the vacant post but instead to subsume certain duties performed by that office with that of the Registrar and Marshal in keeping with best practices in the Commonwealth for small courts. This decision also prompted changes to the role of the Deputy CEA and the position was eliminated in the newly adopted structure. Figure 1 on the following page shows the new administrative structure, replacing the one previously used since the inauguration of the Court in 2005. The structure reflects the vision of the CCJ for the journey forward and equips the Court with a dynamic and strategic orientation.





# ORGANIZATIONAL CHART



## BUILDING HUMAN RESOURCE CAPACITY

The importance of the human resources of the CCJ is undoubtedly acknowledged by the management of the Court as stated in its 2013-17 Strategic Plan – Goal 3.1: “The CCJ will develop and promote a strong and engaged workforce.” The commitment of the staff is crucial to the organisation fulfilling its mandate as an apex Court serving the CARICOM region. This importance has caused the management of the CCJ to actively continue to build strong relations amongst the employees with the undertaking of various initiatives for staff as well as requiring their involvement in several ways. The main objective of these initiatives was to motivate staff and engage them at various levels and in multiple ways. The management concluded that promoting and sustaining an environment of high performance in the Court was dependent on how well it was able to do this.

It was on this premise that a function to “respond appropriately and cater to the human resource needs of all staff” was highlighted as a priority action in the Court’s current strategic plan. Consequently, the Regional Judicial and Legal Services Commission (RJLSC) recruited an experienced and qualified Human Resources Manager in the first quarter of 2014. A natural follow through to this was the placement of the human resources management services of the Court under a single Human Resources Department rather than as an addendum to other functions in the Court. The Department’s mandate was to streamline, review and enhance existing human resource management systems, policies, procedures and processes so that they are aligned with human resource management best practices.

During the period under review, the Human Resources Department sought to ensure greater compliance with the Court’s Staff Regulations and facilitated the smooth transitioning of recruitment of staff from the point of engagement by the RJLSC, which has responsibility for recruitment, to their assumption of duty at the Court. Under the direction of the RJLSC and with the support of its Executive Secretary, the recruitment for six (6) vacancies at the Court and the JURIST Project was completed. The responsibilities of the Human Resources Department ranged from the development of job descriptions and specifications to finalizing arrangements for the assumption of staff at the Seat of the Court.

Of significance, due to the hard work of the Human Resources Assistant, retired employees of the Court were afforded coverage under the CCJ Retirees’ Group Health Plan with effect from July 2014. This was a significant achievement that resulted in the reduction of the cost of retirement benefits to the Court.

The importance of organizational knowledge and continuity as critical components to the sustainability of the Court and the road map for the journey ahead in making the strategic theme “high performance work environment and workforce engagement”, as enunciated in the 2013 - 2017 Strategic Plan, a reality now and into the future, must be underscored. As a consequence, the Human Resources Department recommended development opportunities for staff through job rotation and job assignments for eight (8) employees at varied levels within and across functional areas in the Court and RJLSC. These opportunities were in the Facilities & Asset Management, Public Education & Communication, Protocol & Information and Human Resources Units. This served to strengthen the knowledge base of the Court as well as reward and recognize employees for assuming additional responsibilities.

# Development of the Registry

## ITINERANT COURT SITTING

During the second term of the Court year, the CCJ sat for a period of four (4) days in Guyana from 17-20 February 2014, to hear one appeal and two applications for special leave to appeal, including an application in for leave to appeal as a poor person. All three matters were from Guyana - one civil appeal, one civil application and one criminal application. They were as follows:

1. CR 002 of 2013 – Paul Lashley and John Campayne v Detective Corporal Winston Singh.  
In this case, special leave to appeal was granted to the applicants.
2. CV 011 of 2013 – Daniel Ramlagan by Rajkumarie Ramlagan v Narine Singh  
In this case, the application for special leave to appeal was granted. However, the application for leave to appeal as a poor person was refused.
3. CV 014 of 2013 – Feizal Mohamed Amin (trading under the name, style and firm of Amin Lumber Enterprise) v Guyana Oil Company Limited. In this case, judgment was delivered and the appeal allowed in part. The Court of Appeal Order was varied.

## ELECTRONIC SUBMISSION AND SERVICE OF DOCUMENTS

It has been one year since the implementation of electronic filing and service of documents in accordance with Practice Direction 1 of 2013. Documents are sent for filing to a dedicated email address, [efile@caribbeancourtofjustice.org](mailto:efile@caribbeancourtofjustice.org). When a new application or appeal is submitted for filing by e-mail it is issued with a CCJ application or appeal number which consists of the country code from which the application or appeal emanates, whether the matter is civil or criminal, the year and a sequential number for example (GYCR2015/001).

The identifier for matters filed in the original jurisdiction consists of the country code, jurisdiction, year and number, for example, the number for a matter filed from Trinidad and Tobago would be: TTOJ2015-001. In addition, the page number and date are also captured on all the pages of all documents. This is why it is necessary for attorneys to ensure that the margins of each document submitted are in accordance with the Rules of Court to enable the case number to be clearly visible.

The countries who have been using this system thus far are Barbados, Belize, Guyana, Suriname, Jamaica and Trinidad and Tobago. As recently as December, 2014, a total of 19,423 pages of documents were filed for a consolidated matter comprising 6 cases from Belize. This equated to over 20 volumes of submissions, authorities et cetera comprising approximately 971 pages of information per binder.

Registry staff demonstrates the filing by email process



Filing by email has replaced the numerous binders of documents submitted for filing at this Court. The savings involved from the use of this process are incalculable to attorneys and most importantly the litigants to whom this Court has targeted in its "Access to Justice" standard. Filing by email will also augur well in our efforts to go green.

Another electronic communication aid used by this Court is "We Transfer". This system is a beneficial and vital aid for applicants. We Transfer is an online file-transferring platform, which allows persons to transmit voluminous documents to each other. By using this Internet platform, it affords users the ability to transmit and receive large amounts of data quickly (up to 2GB) to and from individuals whether it is one-to-one or one-to-many. The service is free and secured. We Transfer however, holds the data for a period of time but alerts the users to the length of time the document may be held on the server before expiration and deletion.

#### SECURITY OF DOCUMENTS

While the ease of filing matters is a priority, another issue of paramount importance to the CCJ is security and confidentiality. Each user's document is protected by a digital signature, containing with the Court's name, the date and time of the filing which is affixed to the final PDF document. The certification of the document prevents the e-filed document from being altered or subject to other interference. This information is not only essential to the credibility of the Court but will also enhance the success of securing detailed information on the countless attorneys and legal administrative professional personnel as each case moves forward within the Court.

#### VIDEO CONFERENCING AND OTHER APPLICATIONS

This Court has also expanded its use of technology by using video-conferencing as a tool for conducting Case Management Conferences (CMC).

Difficulties have arisen with the availability of courtrooms for conducting such conferences resulting in clashes of fixtures between the municipal courts and the CCJ. In seeking alternative solutions, the CCJ has begun to test using video-conferencing platforms, such as Skype and other video-based applications such as ooVoo, to resolve these problems. All that is necessary is a desktop or laptop computer, accessories such as a webcam and speakers and the software application. The CCJ can thus video-conference certain types of matters, such as CMCs, hearings of special leave applications and the delivery of reserved judgments. During the last week of July 2014, the Court tested this project with two attorneys (one from Barbados and the other from Belize) and it proved to be an ideal solution to one of the problems currently being experienced by this Court.

# JUDICIAL LEADERSHIP JUDGES OF THE CARIBBEAN COURT OF JUSTICE



(Front row L to R) The Hon Mr Justice Rolston Nelson, the Rt Hon Sir Dennis Byron, Court President, the Hon Mr Justice Adrian Saunders  
(Back row L to R) The Hon Mr Justice Jacob Wit, the Hon Mr Justice Anderson, the Hon Mme Justice Désirée Bernard and the Hon Mr. Justice David Hayton

## Report of the Rules Committee

The work of the Rules Committee of the Caribbean Court of Justice is guided by the maxim that progress is impossible without change. This Committee, comprised of the Honourable Mr Justice Rolston Nelson, the Honourable Mr Justice Adrian Saunders, the Registrar and Marshal of the Court and the Judicial Research Assistants is tasked with the responsibility of modernizing and updating the procedural rules of the Court. Through its work, the Committee facilitates the achievement of the strategic goals of the Court by identifying and eliminating any unnecessary barriers to its services and keeping its policies and procedures under constant review.

The first notable procedural change at the Court was the promulgation of the Practice Direction on Electronic Filing and Submission of Documents in June 2013. Through this new procedure, the Court has entered the digital age by adopting an efficient technological alternative to the traditional court filing procedure. Litigants are now able to file documents, in both the original and appellate jurisdiction, without having to personally deliver them to the Seat of the Court in Trinidad and Tobago. This development not only simplifies the Court's procedures but also helps to reduce our carbon footprint by eliminating the unnecessary use of paper.

The Committee also undertook a comprehensive and holistic review of the Appellate and Original Jurisdiction Rules in August 2013. After exhaustive consultation and discussion among relevant stakeholders at the Annual Judicial Retreat in September 2013, the Committee was able to finalise the potential areas for amendment. The decision was taken to engage the services of Sir Francis Jacobs, former Advocate General at the European Court of Justice (1988-2006), to assist in the drafting process. Sir Francis has a wealth of experience in the international arena, particularly given his yeoman service at the European Court of Justice and his service has been invaluable and greatly appreciated.

To date, the Committee is in receipt of draft amendments for the Original Jurisdiction Rules. The amendments to the Appellate Jurisdiction Rules are expected to be completed by year's end. The committee would like to take this opportunity to extend a warm welcome to our newest member, Ms Jacqueline Graham, the recently appointed Registrar and Marshal of the Court. We look forward to her professional support and guidance as we work together to craft policies and procedures which ensure that the services of this Court reach a wide cross section of the public, thereby expanding the breadth of access to justice in the region.

CCJ staff and Sir Francis Jacobs during judicial review



## Judicial Assistants and Court Interns Committee

On 2 August 2013, after the Emancipation Day holiday, the CCJ was delighted to welcome two exceptionally well-qualified attorneys with First Class Honours degrees from the University of the West Indies as Judicial Assistants: Ms Alicia Dixon BA (Wilberforce University, Ohio), LLB (UWI) and Mrs Ria Mohammed-Davidson LLB (UWI), LLM (Harvard). In their first year they have provided much assistance in furthering the work of the President and the Judges of the Court.

On the retirement of Mme Justice Bernard, who had chaired the Judicial Assistants Committee and the Court Interns Committee, the two committees were amalgamated with Mr Justice Hayton as chair and with Mr Justice Anderson replacing the latter as a committee member, but with Ms Jacinth Smith (Library), Mrs Carlene Cross (IT) and Mrs Miriam Samaru (Principal of the Hugh Wooding Law School) not being involved with the appointment of Judicial Assistants.

The CCJ continued with its programme of internships in the summer for students from the Eugene Dupuch, Hugh Wooding and Norman Manley Law Schools selected on merit by the Principals of those Schools. The Court welcomed in June and July 2014 five students for periods of five weeks each: Ms Kristina Wallace-Whitfield (Eugene Dupuch), Ms Lashona Andrews and Mr Corey Greenidge (Hugh Wooding), and Ms Kimberley Downer and Ms Carissa Mears (Norman Manley). They were each assigned to a judge and a judicial assistant and spent the first week in an orientation programme with the various units of the Court, having received from them papers summarising the role and work of such units.

Exceptionally, the Court accepted Ms Jameela Raphael as an intern for 12 weeks from 30 June 2014 as part of her UWI MSc Integration Studies programme. Mr Justice Anderson supervised her with assistance from Mr Justice Wit in his absence.

The advantage to the Court of its internship programme is the degree to which it can engage these interns in participating in its mission and seeing its vision. As in all things it is today's youth to whom the baton of continuity must be passed. It is hoped that by integrating these interns – however briefly – in the business of the CCJ, they will eventually form part of a cadre of legal professionals who will be motivated to act on behalf of the Court and in its interest in the future.

(From L to R) Ms Lashona Andrews,  
Ms Kimberley Downer &  
Ms Kristina Wallace-Whitfield



## Guidelines, Rules, Regulations, Directives and Decisions (GRADs)

During the reporting period, the President requested the identification of a process that would enable the Report on Guidelines, Administrative Decisions, Directives and Statements (GADDS) Register Research submitted by Louis-Jean Hackett under the guidance of Dr Lloyd Barnett, to be actioned.

The GADDS Committee critically reviewed and analysed the report, inclusive of the substantive regulation and procedural aspects of the Caribbean Court of Justice (CCJ) and the Regional Judicial and Legal Services Commission (RJLSC). The members of the reconstituted GADDS Committee that undertook this task were:

The Honourable Mr Justice Winston Anderson, Chairman  
 Ms Wendy Lewis-Callender, Deputy Court Executive Administrator  
 Ms Christine Foreshaw, Executive Officer, RJLSC  
 Ms Jacinth Smith, Chief Librarian  
 Ms Ria Mohammed-Davidson, Judicial Research Assistant  
 Ms Susan Medina, Secretary

The Committee considered that radical reconfiguration, updating and expansion of the information in the Hackett-Barnett Report was required in order to meet the original objectives of the GADDS Project. Accordingly, a new template was adopted, including a new acronym: guidelines, rules, regulations, directives and decisions (GRADs). Building upon the Hackett-Barnett Report, the revised report provided for identification of (1) the decision-makers within the Court and Commission, (2) the legal bases for their decision-making power, (3) the process for making decisions, (4) actual decisions made, and (5) the levels of access to those decisions.

It was recognized that further work was required, including particularly the filling of the template on the process for decision-making with indications of international best practices. Furthermore, there is an obvious and significant dearth of information in the record of actual decisions taken by the Commission and this needs to be completed.

The revised Report, including a draft register as currently exists, was forwarded to the President on the basis that he might wish to obtain comments and inputs from Dr Barnett and the new Registrar and Marshal. The register is then to be operationalised.

## The Caribbean Academy for Law and Court Administration (CALCA)

The Caribbean Academy for Law and Court Administration (CALCA) is the educational arm of the Caribbean Court of Justice and is administered under the authority of the President of the Court and currently falls under the chairmanship of the Honourable Mr Justice Winston Anderson.

CALCA is a principal platform and promoter for the advancement of legal knowledge, training, research and the administration of justice to foster the development of Caribbean jurisprudence.

Over the past year, the activities of CALCA have centred on developing training materials relating to the referral process in the Original Jurisdiction of the Caribbean Court of Justice. The referral process is designed to breathe life into the provisions of the Revised Treaty of Chaguaramas (RTC), by assisting national courts or tribunals when faced with issues surrounding the interpretation of the treaty. Such courts or tribunals are required to refer matters concerning the interpretation or application of the RTC establishing the Caribbean Community, including the CARICOM Single Market and Economy, to the CCJ for an authoritative interpretation. The procedural tool of the referral, however, remains unutilised despite its crucial significance to deepening the regional integration movement.



In an effort to raise awareness of the referral process throughout the region, CALCA is in the process of developing a template for regional training seminars on the topic. During the reporting period, significant work was undertaken in the compilation of a training manual designed to include an explanation of the referral process, national legislation throughout the region, a comparative dimension setting out the preliminary reference procedure and case law in the jurisprudence of the European Union, as well as relevant scholarly works and academic writing. The manual produced by the legal department is being reviewed and this activity is slated to be completed at the end of 2014 to facilitate the development of training modules in the New Year.

CALCA is also in the planning stages for the holding of a seminar on “Implementation of International Law in Domestic Legal Systems: International Trade and Competition: Global and Regional Trade including extra territorial dimensions Completion Law” tentatively carded for 2-4 December 2014 at the Hyatt Regency Hotel in Trinidad.

## Privileges and Immunities Committee

During the reporting period, the CCJ Privileges and Immunities Committee continued to perform its mandate of advising the President of the CCJ on all aspects of the diplomatic relations with Member States parties to the Agreement Establishing the Court and in particular the State Party in whose territory the Seat of the Court is located.

The relevant aspects include privileges and immunities of the judges, officers and employees of the Court and Commission as well as privileges and immunities of persons on mission with the Court. In particular, the Committee was instrumental in regularising notification to the Ministry of Foreign Affairs of former members of staff who had left the organisation and who therefore no longer enjoyed privileges and immunities.

The Committee also clarified with the Ministry that persons, “on mission” with the Court do not require work permits or work permit exemptions and have a legitimate expectation that the Government of Trinidad and Tobago will facilitate their travel to and from the Court. This was subsequently confirmed in correspondence from the Ministry. Mr Justice Winston Anderson, Chairman of the Committee, representing the President, attended the opening of the University of the West Indies’ Diplomatic Academy of the Caribbean at The University Inn and Conference Centre on Circular Road, St. Augustine on 6 May 2014.

## Regional Justice Sector Reform Project

On March 24, 2014, the President of the Caribbean Court of Justice signed a financing agreement with the Government of Canada for the Judicial Reform and Institutional Strengthening (JURIST) Project. This is a justice sector project for the Caribbean region.

The Judicial Reform and Institutional Strengthening (JURIST) Project is aimed at improving court administration and the administration of justice in the Caribbean by strengthening the abilities of judiciaries to resolve cases efficiently and equitably. It is a five year regional judicial reform initiative funded under an arrangement with the Government of Canada. The Project is being implemented on behalf of Canada’s Department of Foreign Affairs, Trade and Development (DFATD) and the Conference of Heads of Judiciary of CARICOM (the Conference), by the Caribbean Court of Justice (CCJ), which was appointed by the Conference as its Regional Executing Agency.

The vision of JURIST revolves around the development of a Caribbean Jurisprudence which emphasises standards of judicial excellence and excellence in judicial service delivery. The Project's stated overarching goal is to establish a judicial system that is more responsive to the needs of women, men, youths and businesses.

As such, the Project will undertake several initiatives in collaboration with the judiciaries and other key stakeholders in the region aimed at strengthening the delivery of justice in the region through inter alia, development of commitment to court excellence and the provision of tools and techniques to enable judicial officers to manage judicial performance thereby reducing delays and backlogs and aiding in efficient and timely justice delivery.

The Rt Hon Sir Dennis Byron & Ms Anne Gaudet of the Canadian High Commission shaking hands after signing the agreement



JURIST will work with judiciaries in the region to support their efforts to improve court administration and strengthen the ability of the courts and the judiciary to resolve cases efficiently and fairly. The Project is being implemented in at least six countries (namely Grenada, Jamaica, Belize, Barbados, Guyana and one other OECS country) in the first instance and will be expanded to include other territories in the region.

It is envisioned that over the five years the Project will contribute significantly to building the capacity of regional trial and appellate courts, including the CCJ, to facilitate the deepening of economic integration while improving court governance, case flow management and case disposition. The ability to dispose of cases fairly and efficiently will improve the quality of justice delivery, inspire public confidence in the justice system, improve gender equality throughout the courts and make the region more attractive to foreign investment.

# Court Performance

## Judicial Decisions 2013-2014

### Appellate Jurisdiction

For the period August 1, 2013 to July 31 2014 a total of thirty-five (35) cases were filed under the appellate jurisdiction of the Court. Of these, twenty-four (24) were notices of applications for special leave to appeal and eleven (11) were notices of appeals.

### Court Sittings

During the period under review, the Court sat thirty (30) times at its headquarters in Trinidad and Tobago, held 6 case management conferences, heard 8 applications for special leave to appeal, heard 6 appeals and delivered 10 reserved judgments. It should be noted that all the matters were conducted by video conference.

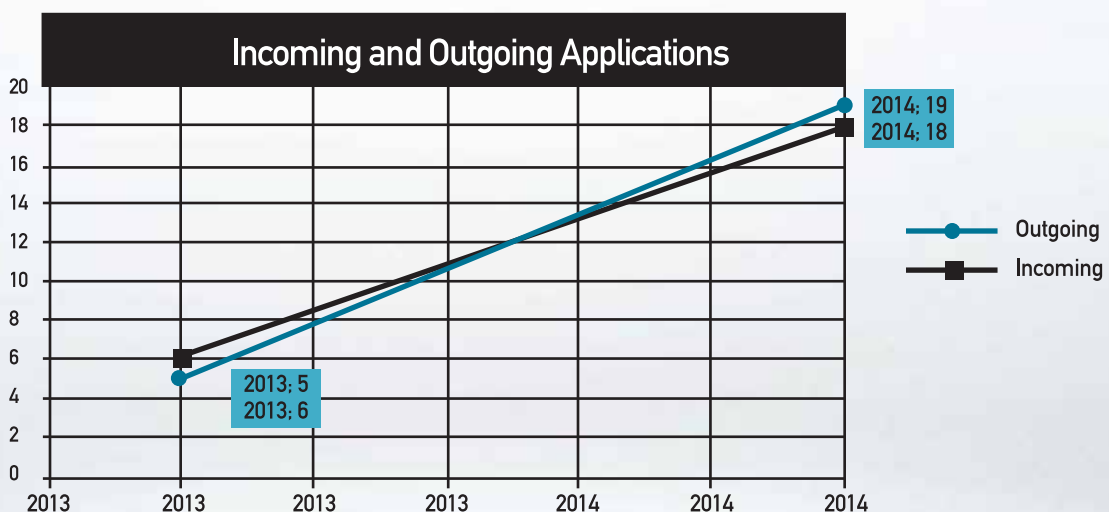
In the month of February, the Court journeyed to Guyana where it sat for four (4) days from the 17th February, 2014 to the 20th February, 2014. At this sitting, the Court heard 2 applications for special leave to appeal, 1 appeal and delivered 1 reserved judgment.

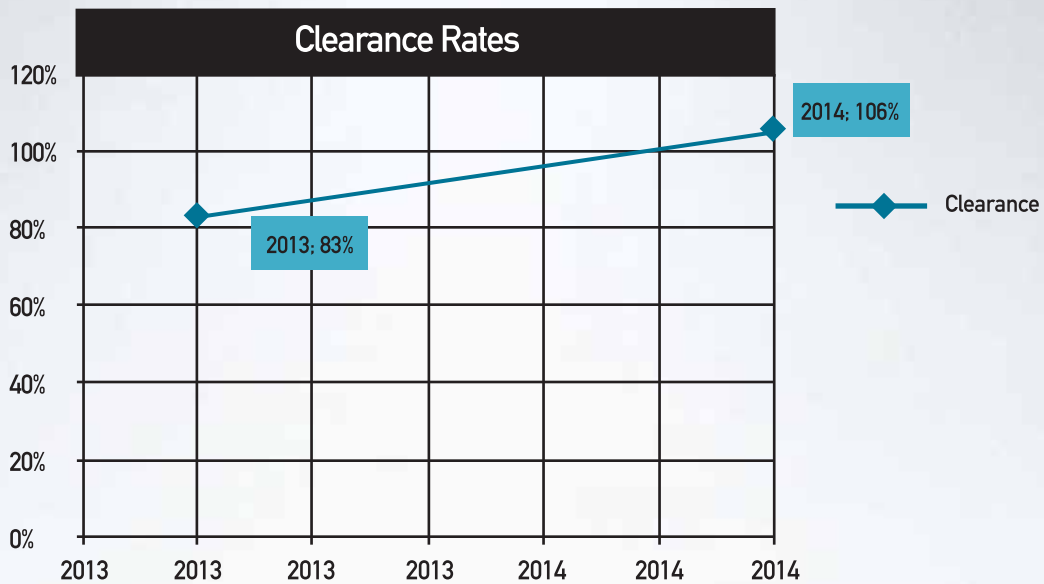
## APPLICATIONS

### Clearance Rates

Of the twenty-four (24) applications for leave to appeal brought to this Court, six (6) were filed during the first Court term for 2013 while eighteen (18) were filed during the second term. For those applications filed in 2013, five (5) were disposed of increasing the Court's clearance rate for that period to 83 percent.

Eighteen (18) applications were filed in 2014. However, nineteen were disposed of including one pending from the previous year. This increased the Court's clearance rate to 106 percent, a 24 percent increase over 2013.

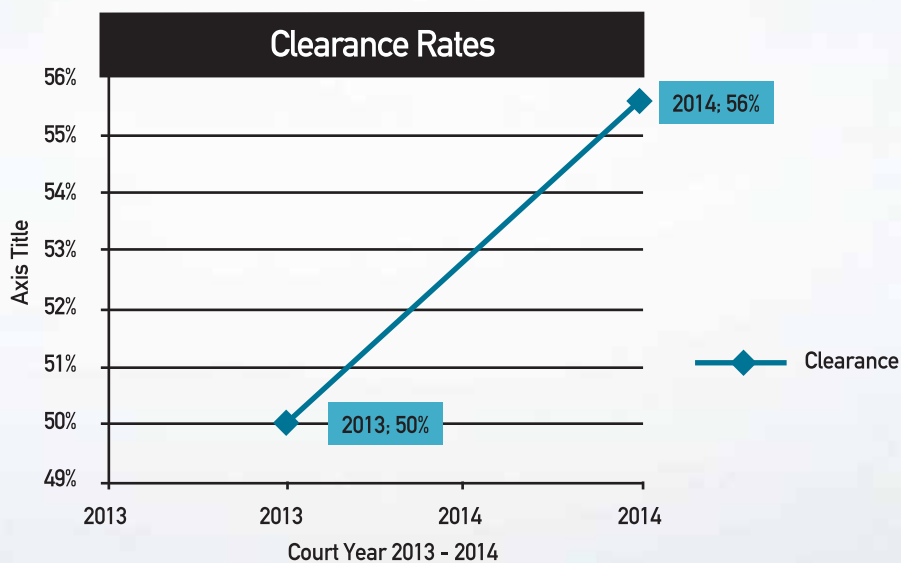
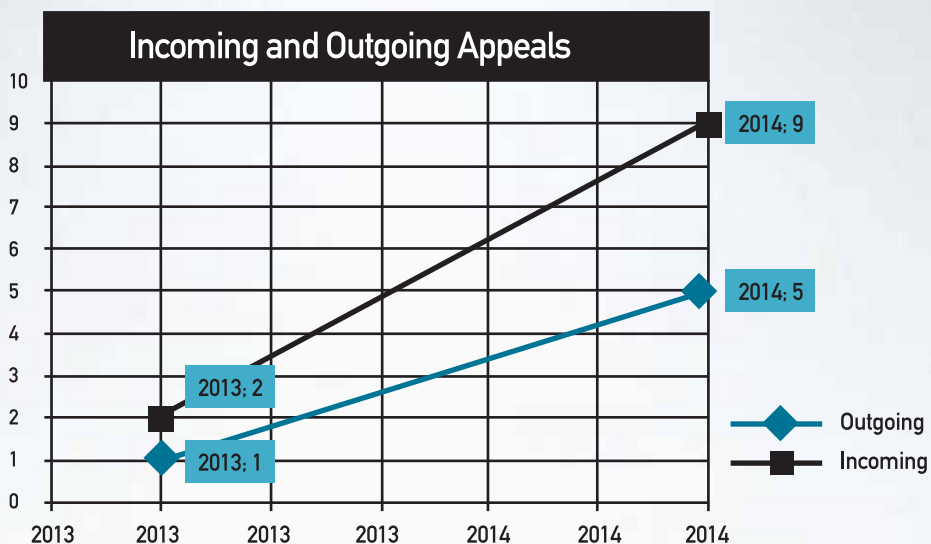




## Appeals

As indicated above, a total of eleven (11) appeals were filed during the period August 1, 2013 to July 31, 2014. Of the eleven (11) appeals filed, six (6) were disposed of giving us an average clearance rate of 53 percent.

Graph 3 – Appeals incoming and outgoing

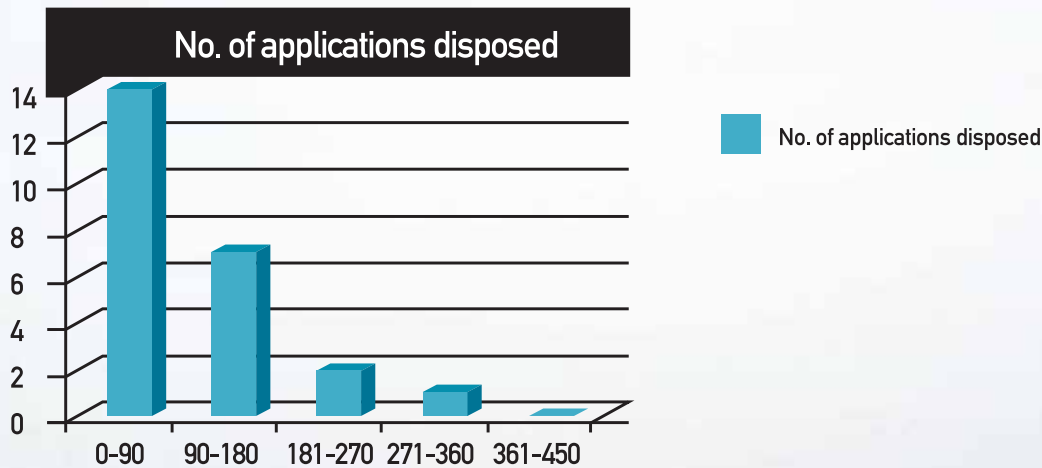


## Time to Disposition Applications

Time to disposition	No of applications	Percentage Disposed
0-90	14	58.33%
90-180	7	29.17%
181-270	2	8.33%
271-360	1	4.17%
361-450	0	0.00%
<b>Total</b>	<b>24</b>	<b>100.00%</b>

As shown in the table above, 58 percent of the applications are disposed within a 90 day period. The court has been able to record an average disposition rate of 25 percent. Graph 5 below is the graphical presentation of the information mentioned in the above table.

Graph 5



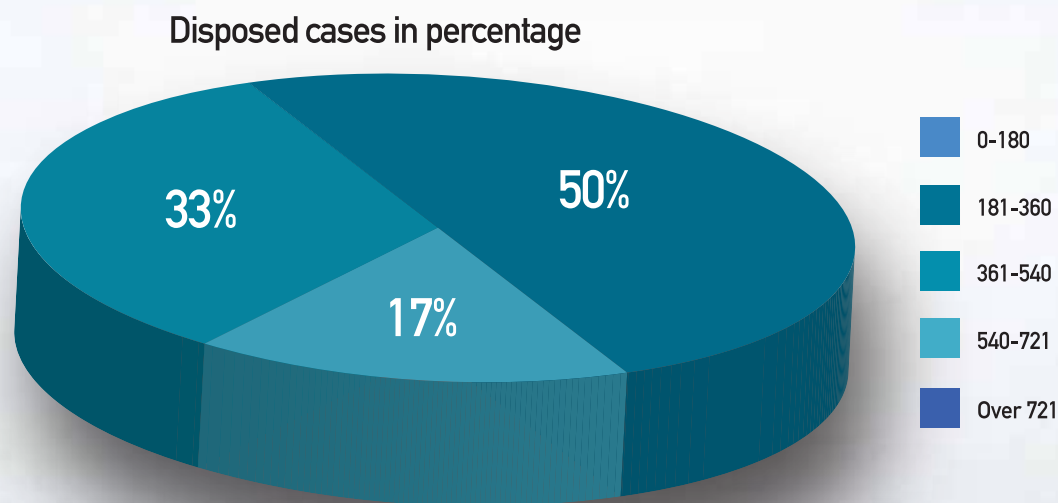
## Time to Disposition of Appeals

You will notice from the table below that the period of time it takes to dispose of appeals occurs within a 181-360 day period. Unlike an application which takes 0-90 days for completion. Table 2 below records an average disposition rate of 33.3 percent.

Table 2

Time to disposition	No of appeals	Percentage Disposed
0-180	0	0.00%
181-360	3	50.00%
361-540	2	33.33%
540-721	1	16.67%
Total	6	100.00%

Graph 6 below is a graphical presentation of the information mentioned in the above table.



## ORIGINAL JURISDICTION

No new applications were filed in the original jurisdiction for the year 2013-2014. However, of the three (3) applications filed during the 2012-2013 Court term, 2 are awaiting delivery of reserved judgment while the other is to be completed by the end of January, 2016 pending settlement.

## Summary of judgments delivered August 1, 2013 to July 31, 2014

### ORIGINAL JURISDICTION

There were three judgments delivered in the court's original jurisdiction.

#### [Myrie v The State of Barbados and Jamaica \[2013\] CCJ 3 \(OJ\)](#)

[Myrie v The State of Barbados and Jamaica \[2013\] CCJ 3 \(OJ\)](#) was particularly significant. The claimant established that on arriving in Barbados she had been denied entry, had suffered an unlawful, painful and humiliating body cavity search by a policewoman, had been detained overnight in unsatisfactory and insanitary conditions and had been deported to Jamaica in breach of her right to free movement within the Caribbean community without hassle or harassment.

The CCJ held that this right had been established by virtue of a Conference decision of the Heads of Government conferring upon CARICOM nationals the right to an automatic stay of six months in other Member States, thereby enhancing their sense of belonging to the Community. Entry could only be refused if a person seeking entry to a State was likely to become a charge on the public funds of that State or was an undesirable person as narrowly construed by the Court. Moreover, in resolving a claim properly brought within its original jurisdiction and in developing Caribbean Community law, the Court was entitled to take into account principles of international human rights law. The Court awarded the claimant general damages of BB\$75,000 and BB\$2,240 in special damages.

#### [Rudisa Beverages and Juices NV and Caribbean International Distributors Inc v The State of Guyana \[2014\] CCJ 2 \(OJ\)](#)

In [Rudisa Beverages and Juices NV and Caribbean International Distributors Inc v The State of Guyana \[2014\] CCJ 2 \(OJ\)](#) the Court held that Guyana had breached Article 87(1) of the Revised Treaty of Chaguaramas (RTC) by imposing an environmental tax on non-returnable plastic beverage containers containing drinks manufactured in Suriname and distributed in Guyana by the two respective claimants. This disadvantaged the claimants against their locally situated rivals which did not have to pay the import tax. Such unequal treatment of businesses within the Caribbean Community was not permitted. It was no defence that the Executive had introduced a Bill to remedy this before the National Assembly but the Opposition with its majority had prevented the Bill going further. Nor was the protection of the environment sufficient to excuse disadvantaging drinks manufacturers in other Community States. Guyana was ordered to cease collecting the environmental tax on imported non-returnable beverage containers that qualified for Community treatment and to repay the unlawfully obtained taxes with 4% interest payable on the judgment debt. The State of Guyana was ordered to report back by November 15, 2014 on its compliance.

#### [Tomlinson v The State of Belize and the State of Trinidad and Tobago \[2014\] CCJ 2 \(OJ\)](#)

In this case, special leave was granted under Article 222 of the RTC to a claimant found to have an arguable case that his rights under the Treaty had been violated insofar as Trinidad & Tobago and Belize had immigration laws prohibiting the entry of homosexuals into their respective States, even though such laws were never invoked.

### APPELLATE JURISDICTION

Eighteen cases were dealt with in the appellate jurisdiction, seven concerning applications for special leave. Two of these applications in criminal cases were dismissed since they involved no realistic possibility of a miscarriage of justice, while a case involving bail was dismissed because the Court of Appeal had no jurisdiction to hear the matter.

#### [Lashley and Campayne v Detective Corporal Singh \[2014\] CCJ 3 \(AJ\) and \[2014\] CCJ 11\(AJ\)](#)

In [Lashley and Campayne v Detective Corporal Singh \[2014\] CCJ 3 \(AJ\) and \[2014\] CCJ 11\(AJ\)](#) special leave was granted on the ground that the alleged ineffectiveness of counsel and severity in sentencing. Directions were given to have the appeal heard expeditiously. The appeal was subsequently dismissed.

#### [Ramlagan v Singh \[2014\] CCJ 5 \(AJ\)](#)

Normally, special leave is refused in civil cases hinging upon concurrent adverse findings of fact against the applicant, but leave was granted in [Ramlagan v Singh \[2014\] CCJ 5 \(AJ\)](#), an adverse possession of land case, due to apparently inconsistent findings in the Court of Appeal.

#### [Ya'axche Conservation Trust v. Sabido, Judgment, \[2014\] CCJ 14 \(A.J.\)](#)

Special leave is also normally refused where circumstances have made an appeal academic. It was granted, however, in [Ya'axché Conservation Trust v Sabido and others \[2014\] CCJ 14](#) where all issues as to an annual permit would have become academic by the



time the case reached the CCJ. The case concerned a public law question involving simple facts, the proper construction of a narrow statutory power and the protection of the environment.

#### [Browne v Griffith \[2013\] CCJ 12 \(AJ\) and \[2014\] CCJ 4 \(AJ\)](#)

*Browne v Griffith* [2013] CCJ 12 (AJ) and [2014] CCJ 4 (AJ) concerned an application for a re-hearing of an application for special leave which had been dismissed, by the CCJ because such leave is never given where the substantive appeal has no real possibility of succeeding. Even though the value of the claim had made it an “as of right” appeal even if the Court of Appeal had rightly found this to be the case, instead of wrongly rejecting it when the applicant had sought from it leave to appeal to the CCJ. A re-hearing was refused since there was nothing in the allegation that there had been a breach of natural justice or CCJ rules at the special leave hearing. The applicant then applied to have the CCJ set aside its refusal of a re-hearing for breaches of natural justice or rules of the CCJ or international judicial norms. The application was dismissed as an abuse of the process of the Court. Since counsel’s submissions were replete with outrageous suggestions and intemperate language, the Court ordered that no further applications in these proceedings might be made by or on behalf of the applicant without its leave and ordered the applicant’s counsel personally to bear the respondents’ costs, to be taxed if not agreed.

#### [Commissioner of Guyana Geology and Mines Commission v Pharsalus Inc \[2013\] CCJ 10 \(AJ\)](#)

In *Commissioner of Guyana Geology and Mines Commission v Pharsalus Inc* [2013] CCJ 10 (AJ) the Court held that Pharsalus had no legitimate expectation of having a uranium licence granted to it, while orders seeking to retain for Pharsalus the opportunity to have a uranium licence granted to it should have been brought against the Commission and not the Commissioner. To put matters back on track for the merits to be decided in the High Court, the Commissioner was replaced by the Commission as defendant.

#### [The Attorney General of Belize v Zuniga and BCB Holdings Ltd \[2014\] CCJ 2 \(AJ\)](#)

In *The Attorney General of Belize v Zuniga and BCB Holdings Ltd* [2014] CCJ 2 (AJ) the Court found that sections 6 and 7 of the Belize Constitution had been contravened by sections 106(A) (3) and (5) of the Supreme Court of Judicature Act. The former extended the maximum term of imprisonment for failing to comply with an anti-arbitration injunction from 2 years to 10 years and created a novel mandatory minimum penalty of 5 years imprisonment. It was severed so that while there were now to be no mandatory minimum penalties that were grossly disproportionate and inhumane, the maximum sentence of 10 years of imprisonment remained. Section 106 (A)(5) was struck down because the burden of proof it imposed on a defendant contravened the presumption of innocence in section 6 of the Constitution.

#### [Burton and Nurse v The Queen \[2014\] CCJ 6 \(AJ\)](#)

In *Burton and Nurse v The Queen* [2014] CCJ 6 (AJ) the CCJ made it clear that its earlier ruling, that time spent on remand had normally to receive full credit against an intended apt sentence of imprisonment, applied immediately thereafter not just to trials but also to appeals coming before an appellate court.

#### [Pratt and Toucan Helicopter Ltd v Karl Renz III and others \[2014\] CCJ 7 \(AJ\)](#)

In *Pratt and Toucan Helicopter Ltd v Karl Renz III and others* [2014] CCJ 7 (AJ) the CCJ held that a “Lease/Purchase Agreement” concerning a helicopter was a lease with an option to purchase that depended upon fulfilment of certain conditions which had not been fulfilled. However, a US100,000 deposit could not be forfeited since it amounted to an unenforceable penalty, though the respondents could set off against its return unpaid rent and damages that a judge in chambers was directed to assess for breach of the agreement, the helicopter not yet having been returned.

#### [Meenavali v Matute \[2014\] CCJ 8 \(AJ\)](#)

The Court emphasised that it will not review concurrent findings of fact in the courts below unless there are most exceptional circumstances where there is a realistic possibility that the courts below were wrong. On this basis a medical negligence claim failed.

#### [Singh v Singh and Singh \[2014\] CCJ 12 \(AJ\)](#)

Of other cases, only *Singh v Singh and Singh* [2014] CCJ 12 (AJ) merits consideration. Its significance is that Mr & Mrs Singh, whose mortgaged property had been sold by the mortgagee to the appellant, so that he received title by a judicial transport, failed to impeach the sale before the trial judge. The Court of Appeal, however, held that the purchaser’s crucial evidence was inadmissible and also that he had not obtained an indefeasible title. The CCJ, on appeal, held that the evidence was not inadmissible. Ultimately, the Court found that the sale to the Appellant was valid and so was entitled to possession of the report.

## ENGAGING OUR COMMUNITY

Throughout the period, the Court continued to pursue its strategic goal of enhancing its Public Education and Communications endeavours, adopting a more tactical approach to engaging its regional constituents. In this vein, the Public Outreach Committee was formed to provide overarching strategy direction for the public education efforts of the Court, with the guidance of Mr Tony Fraser, media consultant. Chaired by The Honourable Mr Justice Saunders, the Committee is an amalgamation of several units within the organisation; including the Public Education and Communications Unit, the Court Protocol and Information Division and the Library.

### Public Education Initiatives

#### SCHOOL VISITS

After receiving an invitation from the Catholic Education Board of Management (CEBM) in Trinidad and Tobago to educate its Form V and VI students on the role and work of the CCJ, the Court embarked on a secondary schools' public education campaign, visiting schools under the purview of the archdiocese. While continuing to facilitate visits to its premises by schools, as well as other educational institutions, the Court made outreach visits in a systematic way to schools under the management of the CEBM. These included:

- St Benedict's College
- St Joseph's College
- Presentation College, San Fernando
- Matelot Community RC School

Students were exposed to presentations on the appellate and original jurisdictions by Court staff as well as presentations by CCJ Judges on "a day in the life of a Judge". Feedback was collected from students which indicated that the presentations were well-received and much appreciated.

The Hon Mr Justice Saunders speaks with students of St Joseph College



The Hon Mr Justice Wit makes a presentation to the students of Presentation College, San Fernando

In the course of the period under review, the Court also hosted multiple visits from SERVOL's Regional Life Centres at Arouca, Beetham, and Diego Martin, as well as repeat visits from the Criminal Law Clinic of the Hugh Wooding Law School.

## Public Service Announcements

Embracing other media through which the regional public can be reached, the Court looked towards radio, contracting raconteur Mr Paul Keens-Douglas to develop several audio public service announcements (PSAs) on the CCJ to be distributed throughout the region. A departure from the traditional communication channels used by Courts, it was felt that the use of audio PSAs presented a novel approach to reach a diverse region-wide audience.

## Public Education: Visit to Grenada 20–23 May 2014

As several Eastern Caribbean States announced their plans to accede to the appellate jurisdiction of the Court, with at least two requiring referenda to do so, the Court thought it prudent to conduct public education meetings in these islands. On an invitation from the government, the Court sent a delegation to Grenada led by retired CCJ Judge Mme Justice Désirée Bernard. The delegation included:

Mr Martin Daly, Regional Judicial and Legal Services Commissioner;

Mr Oswald Barnes, CCJ Trustee;

Mr Barry Gale, President of the Barbados Bar Association and

Mr Andrew Pilgrim, former President of the Barbados Bar Association.

It was a hectic programme for the team, with meetings scheduled with the Office of the Prime Minister and Leader of the Opposition, as well as key groups such as the Grenada Bar Association, Trades Unions, Chambers of Commerce, and the public at large.

Members of the delegation at a public meeting in Grenada



## Sixth Annual CCJ International Law Moot

The Court's 6th Annual International Law Moot was held on Friday 14 March 2014. Six regional institutions took part: three Law Schools, the Eugene Dupuch Law School (The Bahamas), Hugh Wooding Law School (Trinidad and Tobago), and Norman Manley Law School (Jamaica), and the three University of the West Indies Law Faculties at Cave Hill (Barbados), Mona (Jamaica) and St Augustine (Trinidad and Tobago). First-year law students from St Augustine volunteered to form the Moot Registry and to act as timekeepers for the permitted length of mooters' submissions.

This year's moot dealt with an application to the Court under Article 222 of the Revised Treaty of Chaguaramas (RTC) by an economic citizen of Antigua & Barbuda, a graduate who had flown to Trinidad and Tobago as a Caricom national seeking employment without having obtained a skilled national certificate. Since he was a citizen of the Kyrgyz Republic, he was not allowed entry into Trinidad and Tobago.

In response, he commenced leave proceedings with the consent of that State under Article 222 of the Revised Treaty seeking declarations that as a national of Antigua and Barbuda he was entitled to enter and remain in Trinidad for up to 6 months; and that as a graduate of a recognized university he was entitled to seek employment in Trinidad and Tobago.

However, Trinidad and Tobago objected to the grant of leave on the grounds that as an economic citizen of Antigua and Barbuda he does not in fact qualify as a Community National; and in any event a Community National who is a recognised university graduate must receive a skilled national certificate as a condition precedent to the entitlement to seek employment. The State also contended that as a party to the dispute, it was entitled and intended to seek an advisory opinion from the CCJ on the preceding two questions and therefore special leave should not be granted. Teams were asked to represent both parties in the matter.

The Rt Hon Sir Dennis Byron, CCJ President  
with the winning team, Eugene Dupuch Law School



CCJ President with the winner of the prize for "Best Team from an Academic Institution", Faculty of Law, UWI St Augustine



The winning team, Eugene Dupuch Law School, comprised Ms Alexandra MacKey (leading counsel), Mr David Cash (junior counsel), Ms Kristina Wallace-Whitfield (researcher and reserve counsel) and its advisor, Mrs Carla Card-Stubbs. A prize for the best team from a university institution, however, was awarded to the runner-up, Cave Hill, comprising Mr Andre Sheckleford (leading counsel), Ms Suzanna Clarke (junior counsel), Mr Christopher Harper (researcher and reserve counsel) and its advisor, Mr Westmin James. The panel of Caribbean Court of Justice Judges, Honourable Justices Hayton, Wit and Anderson, commented on how the knowledge and understanding of the RTC by mooters had much improved from the early years of the competition due to the increasing number of decided cases on the RTC that enabled institutions to add depth to their teaching.

After the award of prizes and certificates of participation, there was an enjoyable reception for mooters, their advisors, legal luminaries who had attended the last moot of the afternoon, CCJ President and Judges.



The Rt Hon Sir Dennis Byron poses with all the teams at the VI Annual CCJ International Law Moot

## Chambers of the President

Embracing the concept of soft diplomacy, the Chambers of the President reached out and embraced many social leaders within Trinidad and Tobago to sensitise them to the functions of the CCJ. Particularly engaged were members of the Diplomatic Corps and representatives of the major religious communities and Faith-Based Organisations (FBOs), such as the Sanatan Dharma Maha Sabha, the largest Hindu organisation in the Caribbean, the Catholic Education Board of Management, and the Anjuman Sunnat-ul Jamaat, the largest Islamic organisation in Trinidad and Tobago and the Inter-Religious Organization of Trinidad and Tobago.

These efforts have proven to be advantageous, as the President has been invited to address various FBO assemblies, and the Court has been invited and encouraged to pay educational visits to schools falling under the management of religious denominations. Thus, the Court has been able to increase its interface with persons in the host society who previously had little direct interaction with the CCJ.

The Rt Hon Sir Dennis Byron and members of the Diplomatic Corps representing Central and South America



CCJ judges and members of the Inter-Religious Organization's Executive

## Caribbean Association of Judicial Officers

Over the last five years, the Caribbean Association of Judicial Officers (CAJO) has been a prime vehicle for bringing together the region's judges, magistrates, registrars, court administrators and other judicial officers to engage in periodic judicial education. CAJO also serves as a platform for building professional networking and facilitating mutual support among the region's judicial officers. The CCJ, which was instrumental in the establishment of CAJO in 2009, has continued to play a major part in sustaining and strengthening the association. This is a partnership that is in keeping with the Court's Strategic Plan which calls on the CCJ to "foster and inspire the entire culture that underlies and supports the development of Caribbean jurisprudence". The CCJ therefore serves as the headquarters of CAJO and freely provides its personnel to render secretarial and administrative assistance.

Volunteers and interns at CAJO 2013



From 26 to 28 September 2013, CAJO successfully held its Third Biennial Conference at the Accra Beach Hotel in Barbados under the theme “Equality, Justice and Caribbean Realities – The Way Forward”. Over 147 judicial officers registered for the conference. Keynote addresses were delivered by Ms Tracy Robinson, Senior Lecturer at the Faculty of Law, University of the West Indies and Dr Norman Girvan, Professor Emeritus, at the University of the West Indies, St. Augustine Campus. Ms Robinson’s presentation focused on gender responsiveness in the art of judging while Professor Girvan examined the state of CARICOM and the CSME. Both presentations were met with standing ovations. It is a matter of deep regret that this was one of Professor Girvan’s last public addresses, as he met an untimely death in April 2014 after sustaining injuries in a tragic accident in Dominica a few months earlier.

The conference in Barbados again elected the CCJ’s Mr Justice Adrian Saunders and Ms Sandra Dee Browne as Chairman and Secretary, respectively, of the association. Other executive members elected were: Mr Justice Christopher Blackman, Deputy Chairman; Chief Justice Kenneth Benjamin; Acting Court President Cynthia Valstein-Montnor; Mme Justice Charmaine Pemberton; Chief Magistrate Sonya Young (now Mme Justice Young); and Registrar Marissa Robertson (now Master of the High Court). The following country representatives were also elected: Chief Justice Ian Kalaway; Chief Justice Evert Jan van der Poel; Mme Justice Roxane George; Chief Magistrate Pamela Beckles and Mme Justice Nicole Simmons.

CAJO has continued to publish its semi-annual newsletter and the Executive Committee meets regularly via Skype. CAJO’s next biennial conference is slated for Jamaica in September 2015.

The Hon Mr Justice Saunders,  
Ambassador Stewart Stephenson,  
the Hon Mr Justice Kenneth Benjamin  
and the Hon Mr Justice Courtney Daye



# APPRECIATING OUR STAFF

## Special Sitting in Honour of the Honourable Mme Justice Désirée Bernard

The Hon Mme Justice Désirée Bernard CCH, O.R., the first female Judge appointed to the Caribbean Court of Justice, received good wishes and bid farewell, when local and regional representatives gathered in Guyana for a special sitting of the Court in her honour in February 2014, on the final day of the itinerant sitting in Georgetown.

Mme Justice Bernard, a citizen of Guyana, served as Judge of the CCJ from its inauguration in April 2005, and has made a significant contribution to the development of Caribbean jurisprudence. Prior to joining the CCJ, Mme Justice Bernard established a number of professional “firsts,” being appointed the first and only female President of the Organization of Commonwealth Caribbean Bar Associations (OCCBA); first female High Court Judge of the Supreme Court of Guyana (1980); the first female Justice of Appeal (1992); the first female Chief Justice of Guyana and in the Commonwealth Caribbean (1996); and the first female Chancellor of the Judiciary of Guyana and in the Commonwealth Caribbean (2001).

For her exceptional contribution to the improvement of the status of women and to the development and practice of law, Mme Justice Bernard received several awards, the most notable being the Cacique Crown of Honour, and the Order of Roraima, Guyana’s 3rd and 2nd highest national awards respectively. In July 2005, the Honourable Judge was awarded the CARICOM Triennial Award for Women. She was awarded the degree of Doctor of Laws (honoris causa) by the University of the West Indies in November 2007. In February 2011, Mme Justice Bernard was appointed a judge of the Inter-American Development Bank Administrative Tribunal, based in Washington DC, USA.

The special sitting of the Court was presided over by the President of the CCJ, the Rt Hon Sir Dennis Byron. Also in attendance was the Chief Justice of Belize, the Hon Mr Justice Kenneth Benjamin, who together with Chancellor Carl Singh of Guyana, sat with the CCJ Bench.

Submissions were made to the Court by various speakers. Contributions were made by the Hon Mr Justice Carl Singh, the Hon Mohabir Anil Nandlall, Attorney-General of Guyana, His Excellency Irwin LaRocque, Secretary-General of CARICOM, the Hon Mr Justice Stanley Moore, Justice of Appeal of the Supreme Court of Swaziland, Professor Harold Lutchman representing the Regional Judicial and Legal Services Commission, Mr Oswald Barnes, representing the CCJ Trust Fund, Mr Ronald Burch-Smith, President of the Guyana Bar Association and Ms Simone Morris-Ramlal of the Guyana Association of Women Lawyers. A video message by Ms Tracey Robinson, Senior Lecturer at the Faculty of Law, University of the West Indies (Cave Hill), was also aired at the sitting.

President Byron, in his contribution, highlighted the attributes of Mme Justice Bernard’s career under the themes of excellence and integrity. He urged everyone to:

“...celebrate her achievements not merely in word, but also in deed, by making excellence and integrity the hallmark of our future endeavours”

Chancellor Singh’s contribution underlined, among other things, that:

“[Mme Justice Bernard’s] legal career and her attainment of a seat on the CCJ is eloquent testimony of the heights achievable by women in the legal profession who commit themselves to the disciplined and dedicated study of law.”

Secretary-General of CARICOM, His Excellency Irwin La Rocque, added that Mme Justice Bernard:

“...has shown what women can achieve in a not so level playing field and she has set an awe-inspiring example for women to follow.”



## Staff Says Farewell to the Honourable Mme Justice Bernard

Mme Justice Bernard and her farewell gift from the judges



The Hon Mme Justice Désirée Bernard took the oath of office as a Judge of the Caribbean Court of Justice at the Court's Inauguration Ceremony, on Saturday, 16 April 2005. From then, until the date of her retirement, she has been the Court's lone female Judge and has served the institution more than creditably during her nine-year career. The members of staff could not let the occasion of her retirement go unmarked.

On Wednesday, 26 February 2014, the staff celebrated Mme Justice Bernard with fashion - A Grand Hat and Fashion Show - where staff portrayed a milestone in her life through fashion:

Elevation to the Bench of the Caribbean Court of Justice, portrayed by Wendy Lewis-Callender, Deputy CEA

First Female Chancellor and Head of Judiciary of Guyana, portrayed by Semone Moore, Customer Service Officer

Conferral of Bachelor of Laws Degree from the University of London, portrayed by Sandra Dee Brown, Secretary

First Female Chancellor of the Anglican Diocese of Guyana, portrayed by Wendy Mitchell, Secretary



In spite of the wistfulness of the occasion saying au revoir to Mme. Justice Bernard turned out to be an entertaining and fun event.

Mme Justice Bernard's passions include not only the rule of law and the administration of justice, but also the improvement of the status of women and children's rights. The expression of her interest in proper upbringing for children was recognised through a presentation put on by the Joshua Home for Boys of Santa Rosa Heights, Arima. The pupils honoured her contribution to the home through a special presentation titled "The Rights of the Child". They also presented the retiring judge with a special token of appreciation.

According to a quotation by Abe Lemons, "The trouble with retirement is that you never get a day off." Mme Justice Bernard certainly remains a valuable resource to the Court and though she is not physically present, she remains with the Court in spirit and essence.

## 2014 Administrative Professional Day/ Week

This year, the RJLSC and CCJ, like numerous other organisations, honoured their secretarial staff who continue to significantly contribute to its success with beautiful bouquets of flowers, lunch with their bosses and tokens of appreciation.

Executive Secretary of the RJLSC, Catherine Beard, was very instrumental in organising the week's activities for her colleagues; Executive Secretary Sherry-Ann Ramhit and Secretaries Genevieve Gray, Andrea Sohun, Susan Medina, Lisa Furlonge, Debra Gibbs, Wendy Mitchell, Deborah Williams, Collette Brown, Sandra Dee Brown, Candis Cayona, Dionne Stevens, Jennifer Scipio-Gittens, Sue Lan Chin, and Heather Dyer-Thompson.

These staffers were greeted by beautiful arrangements on their desks at the start of the week's celebrations and were honoured at the traditional Wednesday luncheon in the company of their bosses at which they were presented with tokens of appreciation.

## Judiciary Sports and Family Day 2014 -Let's Go Rio - The Brazilian Experience

The Caribbean Court of Justice was invited to be a part of the Judiciary of Trinidad and Tobago's Sixth Biennial Sports and Family Day on 7 June 2014, which took place at the Ato Boldon Stadium in Arima. The event, aptly themed, "Let's Go Rio - The Brazilian Experience" was in keeping with the 2014 World Cup that was held in Rio de Janeiro during the period June to July 2014.

Members of Staff and their families heeded the call to participate and came out in their numbers to take the Court to 4th place standing when the overall results were called. From flat races to obstacle courses, from children's events to down-right 'wacky' novelty events, team CCJ showed themselves strong, placing among the top three in almost all the events in which they participated.



Highlights from Judiciary Sports and Family Day 2014

The staff enjoyed each other's company displaying great team work and camaraderie. Participation in events like these is geared towards building cohesion and harmony in teams that translates from the playing field to the work bench. The CCJ extends special thanks to the Judiciary's organizing team for their enthusiastic and energized co-ordination of the day and for inviting Team CCJ to be a part of the excitement.

We look forward to Sports and Family Day 2016!

## World Cup Semi-Finals Lime “I Dare You”

On Wednesday 9 July 2014, the Training and Conference Room at the Caribbean Court of Justice was transformed into a VIP Lounge complete with bar settings, lounge furniture, LED lights and big screens. The atmosphere was set and ready for the Judges and Staff World Cup Semi-Final Lime “I Dare You”!

Judges and personnel were joined by friends and specially invited guests, to create an afternoon filled with entertainment and laughter, camaraderie and fun, food and drinks and of course, an entertaining World Cup semi-final football match between The Netherlands and Argentina, ending in penalty kicks with Argentina emerging the winner.

The 2:30 p.m. kick-off time was signalled with a “Are you a Bandwagonist?” trivia competition. This competition separated the wheat from the tares in that the true football followers emerged. Michael Daniel, Judge’s Usher, Marlon Williams, Court Security Officer and Sandra Dee Brown, Secretary, took to the stage to showcase their knowledge of football countries, Brazil, Germany and Holland respectively. There was certainly some stiff competition that ended in a tie between Michael Daniel and Marlon Williams who proved themselves not to be bandwagonists!

The Judges, personnel and family members provided the evening’s entertainment featuring the following headline acts:

Sir Dennis Byron, President (Pitbull)  
Candis Cayona, Secretary (Jennifer Lopez)  
Semone Moore, Customer Service Officer (Claudia Leitte)  
Sandra Dee Brown, Secretary (Supporting cast)  
Performing We Are One (Ole Ola)

Mr Justice Saunders, Judge (Shakira)  
Collette Brown, Secretary, Jacqueline Swaby, Court Support Officer and Veronica Brooks, Court Security Officer (Waka Waka Girls)  
Performing Waka Waka (This time for Africa)

Tamron Mitchell, CCJ family member (Shakira)  
Terissa Mitchell, CCJ family member (Waka Waka Girl)  
Performing Waka Waka (This time for Africa)

Performances to die for! It was a very entertaining evening and the atmosphere, great acts and good camaraderie made for a memorable experience.

Research in the workplace has shown that a work environment where all persons can feel connected in a meaningful way conduces to greater productivity and a deeper sense of commitment to the institution’s strategies. The World Cup Semi-Finals lime certainly appeared to have contributed to developing that environment.



At the World Cup Semi-Finals Lime "I Dare You"

## APPOINTMENTS, PROMOTIONS RESIGNATIONS AND RETIREMENTS

A major strategic initiative for the Caribbean Court of Justice, as stated in its 2013-2017 Strategic Plan, is the creation of a High Performance Work Environment and Workforce Engagement, which it undertook with the following staff appointments:

### APPOINTMENTS

Name	Position	Date of Appointment	Classification
Alicia Dixon	Judicial Research Assistant	2 August 2013	Contract
Ria Mohammed-Davidson	Judicial Research Assistant	2 August 2013	Contract
Dr Leighton Jackson	Legal Officer	19 July 2013	On secondment from UWI
Susan Campbell-Nicholas	Human Resources Manager	3 March 2014	Permanent
Jacqueline Graham	Registrar and Marshal	1 July 2014	Permanent

The following staff members voluntarily separated from the Court:

### RESIGNATIONS

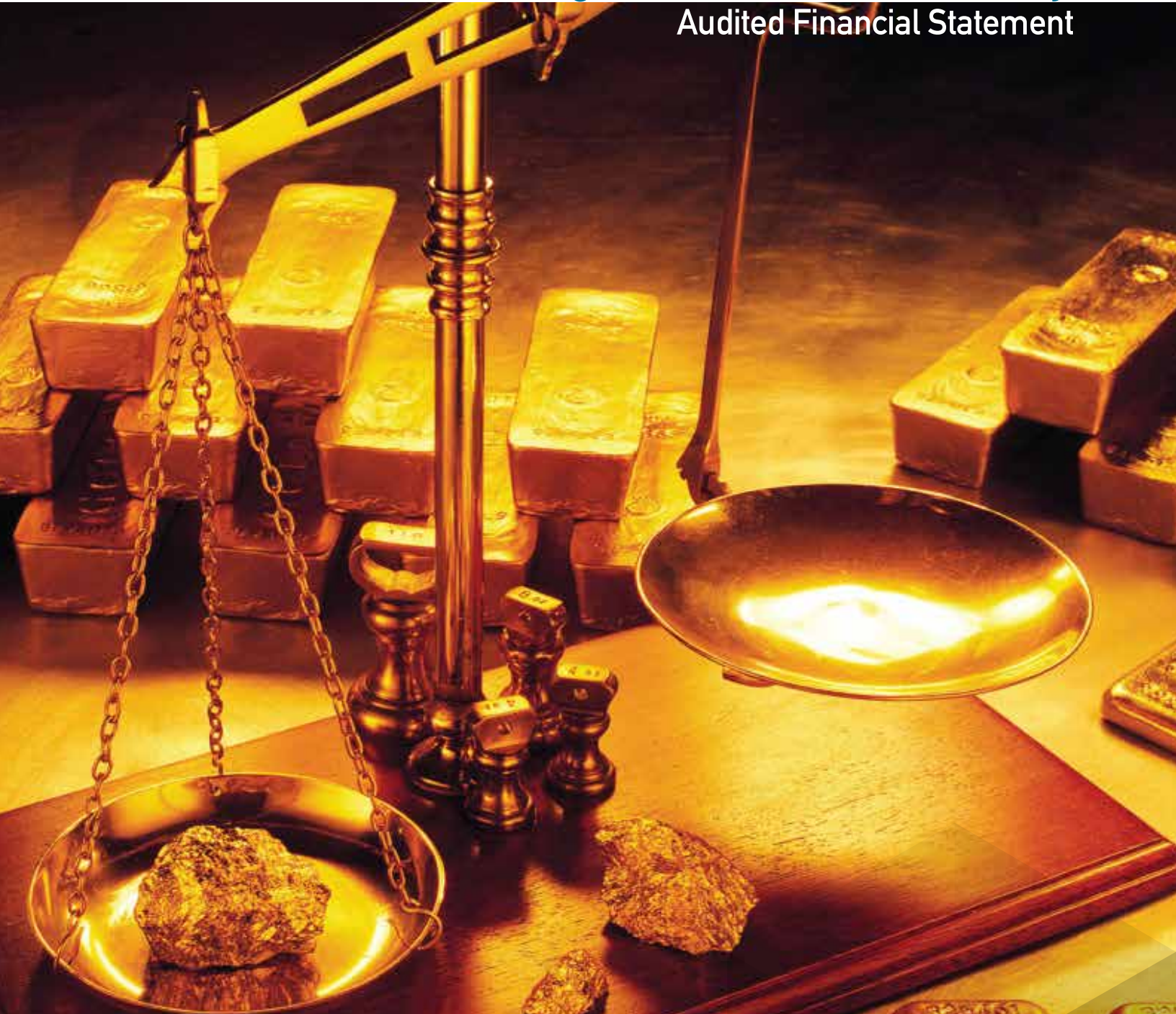
Radha Permanand	Deputy Registrar & Deputy Marshal	18 January 2013
Venold O'Garro	Senior Accounting Assistant	31 October 2013
Vaughn Halliday	Facilities and Asset Manager	11 April 2014

### RETIREMENTS

Paula Pierre	Registrar and Chief Marshal	13 December 2013
Christie-Anne Morris-Alleyne	Court Executive Administrator	23 June 2014

# Financial Management and Accountability

## Audited Financial Statement






# THE CARIBBEAN COURT OF JUSTICE

Audited Financial Statements

For the year ended December 31, 2013



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## **Independent Auditors' Report**

The Court President  
The Caribbean Court of Justice  
Port of Spain, Trinidad and Tobago

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

We have audited the accompanying financial statements of the Caribbean Court of Justice, which comprise the statement of financial position as at December 31, 2013 and the statements of comprehensive income, changes in accumulated fund and cash flows for the year then ended and the accompanying notes to the financial statements.

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

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

### **Auditor's Responsibility**

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

### **Opinion**

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Caribbean Court of Justice as at December 31, 2013, and its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards.



February 28, 2014

*Port of Spain,  
Trinidad, West Indies*

**THE CARIBBEAN COURT OF JUSTICE**

**Statement of Financial Position**

As at December 31, 2013

*(Expressed in Trinidad and Tobago Dollars)*

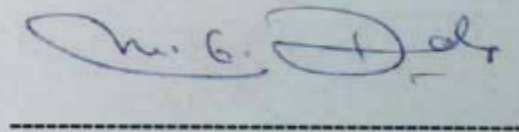
	Notes	2013	2012 (Restated)	2011 (Restated)
<b>ASSETS</b>				
<b>Non-current assets</b>				
Property, plant and equipment	3	3,783,653	6,236,027	5,890,373
Retirement benefit due from Trust Fund	4	28,752,640	25,676,280	19,290,600
<b>Total non-current assets</b>		<b>32,536,293</b>	<b>31,912,307</b>	<b>25,180,973</b>
<b>Current assets</b>				
Other receivables	5	1,596,588	1,465,856	2,380,245
Cash and cash equivalents		3,299,761	3,553,013	3,750,101
Due from related party	8	375,215	-	-
<b>Total current assets</b>		<b>5,271,564</b>	<b>5,018,869</b>	<b>6,130,346</b>
<b>Total assets</b>		<b>\$37,807,857</b>	<b>\$36,931,176</b>	<b>\$31,311,319</b>
<b>ACCUMULATED FUND AND LIABILITIES</b>				
Accumulated fund		8,298,864	9,566,391	8,898,340
<b>Non-current liability</b>				
Retirement benefit liability	6	28,752,640	25,676,280	19,290,600
<b>Current liabilities</b>				
Deferred income	7	17,948	7,869	15,479
Due to related party	8	-	432,032	1,415,935
Other payables	9	738,405	1,248,604	1,690,965
<b>Total current liabilities</b>		<b>756,353</b>	<b>1,688,505</b>	<b>3,122,379</b>
<b>Total accumulated fund and liabilities</b>		<b>\$37,807,857</b>	<b>\$36,931,176</b>	<b>\$31,311,319</b>

*See accompanying notes to the financial statements.*

These financial statements were approved for issue by the Court President and an RJLSC Commissioner on February 28, 2014 on behalf of the Caribbean Court of Justice.



**Court President**



**Commissioner**

## THE CARIBBEAN COURT OF JUSTICE

### Statement of Comprehensive Income

For the year ended December 31, 2013

*(Expressed in Trinidad and Tobago Dollars)*

	Notes	2013	2012
Funding provided by the Trust Fund		35,070,406	37,883,878
Other income	10	<u>860,769</u>	<u>1,122,502</u>
		<b>35,931,175</b>	<b>39,006,380</b>
Administrative expenses	11	<u>(37,198,702)</u>	<u>(38,338,329)</u>
<b>Total comprehensive (deficit) / surplus for the year</b>		<b><u>\$(1,267,527)</u></b>	<b><u>\$ 668,051</u></b>

*See accompanying notes to the financial statements.*

**THE CARIBBEAN COURT OF JUSTICE**

**Statement of Changes in Accumulated Fund**

For the year ended December 31, 2013

*(Expressed in Trinidad and Tobago Dollars)*

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	<b>Accumulated Fund</b>
<b>Year Ended December 31, 2013</b>	
Balance at January 1, 2013	9,566,391
Total comprehensive deficit for the year	<u>(1,267,527)</u>
<b>Balance at 31 December 2013</b>	<b><u>\$ 8,298,864</u></b>
<b>Year Ended December 31, 2012</b>	
Balance at January 1, 2012	8,898,340
Total comprehensive surplus for the year	<u>668,051</u>
<b>Balance at 31 December 2012</b>	<b><u>\$ 9,566,391</u></b>

*See accompanying notes to the financial statements.*

## THE CARIBBEAN COURT OF JUSTICE

### Statement of Cash Flows

For the year ended December 31, 2013

(Expressed in Trinidad and Tobago Dollars)

	2013	2012 (Restated)
<b>Cash Flows from Operating Activities</b>		
Total comprehensive (deficit) / surplus for the year	(1,267,527)	668,051
Adjustments to reconcile total comprehensive (deficit)/ surplus for the year to net cash from operating activities		
Depreciation	3,334,544	3,800,562
Interest income	(39,369)	(45,587)
Deferred income released to the statement of comprehensive income	(76,130)	(9,124)
Gain on sale of property, plant and equipment	(722,600)	-
Retirement benefit expense	3,076,360	12,354,300
Changes in other receivables	(130,732)	914,389
Changes in due from related party	(375,215)	-
Changes in retirement benefit due from Trust Fund	(3,076,360)	(12,354,300)
Changes in deferred income	86,209	1,514
Changes in due to related party	(432,032)	(983,903)
Changes in other payables	(510,199)	(442,361)
<b>Net cash generated from operating activities</b>	<u>(133,051)</u>	<u>3,903,541</u>
<b>Cash Flows from Investing Activities</b>		
Interest received	39,369	45,587
Acquisition of property, plant and equipment	(942,170)	(4,146,216)
Disposal of property, plant & equipment	60,000	-
Proceeds from disposal of property, plant & equipment	722,600	-
<b>Net cash used in investing activities</b>	<u>(120,201)</u>	<u>(4,100,629)</u>
Decrease in cash and cash equivalents for the year	(253,252)	(197,088)
Cash and cash equivalents at January 1	<u>3,553,013</u>	<u>3,750,101</u>
<b>Cash and cash equivalents at December 31</b>	<b><u>\$ 3,299,761</u></b>	<b><u>\$ 3,553,013</u></b>
<b>Analysis of cash and cash equivalents</b>		
Cash in hand and at bank – unrestricted cash	754,269	1,975,635
Money market deposits	2,545,492	1,460,093
Cash held on behalf of CAJO	-	117,285
	<u>\$ 3,299,761</u>	<u>\$ 3,553,013</u>

See accompanying notes to the financial statements.

# THE CARIBBEAN COURT OF JUSTICE

## Notes to the Financial Statements

For the year ended December 31, 2013

*(Expressed in Trinidad and Tobago Dollars)*

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### 1. Establishment and principal activity

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

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

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

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

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

### 2. Significant accounting policies

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

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

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

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

The Court has adopted the following new IFRSs that are effective for the first time for the financial year beginning on or after January 1, 2013.

##### *IAS 19 Employee Benefits (as revised in 2011)*

In the current year, the Court has applied IAS 19 Employee Benefits (as revised in 2011) and the related consequential amendments for the first time.

# THE CARIBBEAN COURT OF JUSTICE

## Notes to the Financial Statements

For the year ended December 31, 2013

*(Expressed in Trinidad and Tobago Dollars)*

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### 2. Significant accounting policies (continued)

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

##### (i) New and amended standards adopted by the Court (continued)

##### *IAS 19 Employee Benefits (as revised in 2011) (continued)*

IAS 19 (as revised in 2011) changes the accounting for defined benefit plans and termination benefits. The most significant change relates to the accounting for changes in defined benefit obligations and plan assets. The amendments require the recognition of changes in defined benefit obligations and in the fair value of plan assets when they occur, and hence eliminate the 'corridor approach' permitted under the previous version of IAS 19 and accelerate the recognition of past service costs. All actuarial gains and losses are recognised immediately through other comprehensive income in order for the net pension asset or liability recognised in the statement of financial position to reflect the full value of the plan deficit or surplus, which cannot be reclassified in future periods. Furthermore, the interest cost and expected return on plan assets used in the previous version of IAS 19 are replaced with a 'net interest' amount under IAS 19 (as revised in 2011), which is calculated by applying the discount rate to the net benefit liability or asset. Amendments have also been made to the timing of recognition for termination benefits. Moreover, employee benefits expected to be settled (as opposed to due to be settled) wholly within 12 months after the year end are classed as short term benefits, and are not discounted. These changes have had an impact on the amounts recognised in profit or loss and other comprehensive income in prior years. In addition, IAS 19 (as revised in 2011) introduces certain changes in the presentation of the defined benefit cost including more extensive disclosures.

Specific transitional provisions are applicable to first-time application of IAS 19 (as revised in 2011). The Court has applied the relevant transitional provision and restated the comparative amounts on a retrospective basis. The effects of these changes have been disclosed in Note 13.

##### *Amendments to IAS 1 Presentation of Financial Statements (as part of the Annual Improvements to IFRSs 2009-2011 Cycle issued in May 2012)*

The Annual Improvements to IFRS 2009-2011 have made a number of amendments to IFRSs. The amendments that are relevant to the Court are the amendments to IAS 1 regarding when a statement of financial position as at the beginning of the preceding period (third statement of financial position) and the related notes are required to be presented. The amendments specify that a third statement of financial position is required when a) an entity applies an accounting policy retrospectively, or makes a retrospective restatement or reclassification of items in its financial statements, and b) the retrospective application, restatement or reclassification has a material effect on the information in the third statement of financial position. The amendments specify that related notes are not required to accompany the third statement of financial position.

# THE CARIBBEAN COURT OF JUSTICE

## Notes to the Financial Statements

For the year ended December 31, 2013

*(Expressed in Trinidad and Tobago Dollars)*

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### 2. Significant accounting policies (continued)

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

##### (i) New and amended standards adopted by the Court (continued)

*Amendments to IAS 1 Presentation of Financial Statements (as part of the Annual Improvements to IFRSs 2009-2011 Cycle issued in May 2012) (continued)*

In the current year, the Court has applied a revised IFRS, which has resulted in material effects on the information in the statement of financial position as at January 1, 2012. In accordance with the amendments to IAS 1, the Court has presented a third statement of financial position as at January 1, 2012 without the related notes.

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

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

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



# THE CARIBBEAN COURT OF JUSTICE

## Notes to the Financial Statements

For the year ended December 31, 2013

*(Expressed in Trinidad and Tobago Dollars)*

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### 2. Significant accounting policies (continued)

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

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

IFRS 9, 'Financial instruments' – This new standard introduces new requirements for the classification, measurement and recognition of financial assets and financial liabilities and replaces parts of IAS 39. The standard is effective for annual periods beginning on after January 1, 2015 with early adoption permitted. IFRS 9 is required to be applied retrospectively. IFRS 9 uses business model and contractual cash flow characteristics to determine whether a financial asset is measured at amortized cost or fair value, replacing the four category classification in IAS 39. The determination is made at initial recognition. The approach is also based on how an entity manages its financial instruments (its business model) and the contractual cash flow characteristics of the financial assets. For financial liabilities, the standard retains most of the IAS 39 requirements. The main change is that, in cases where the fair value option is taken for financial liabilities, the part of a fair value change due to an entity's own credit risk is recorded in other comprehensive income rather than the income statement, unless this creates an accounting mismatch. IFRS 9 is not expected to have a significant impact on the Court's financial position or performance.

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

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

The Court 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.

# THE CARIBBEAN COURT OF JUSTICE

## Notes to the Financial Statements

For the year ended December 31, 2013

*(Expressed in Trinidad and Tobago Dollars)*

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### 2. Significant accounting policies (continued)

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

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

Note (d)	Property, plant and equipment
Note (e)	Other receivables
Note (h)	Other payables
Note (i)	Provisions
Note (m)	Employee benefits
Note (o)	Impairment

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

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

Cost includes expenditure that is directly attributable to the acquisition of the asset. The cost of self-constructed assets includes the cost of material and direct labour, any other cost 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 the items of property, plant and equipment have different useful lives, they are accounted for as separate items of property, plant and equipment.

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

# THE CARIBBEAN COURT OF JUSTICE

## Notes to the Financial Statements

For the year ended December 31, 2013

*(Expressed in Trinidad and Tobago Dollars)*

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

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

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 property, plant and equipment.

Depreciation is charged using the straight-line method at the rate of 25% for all property, plant and equipment except for leasehold improvements (10%), which is designed to write off the cost of the assets over their estimated useful lives.

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

#### *(e) Other receivables*

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

#### *(f) Cash and cash equivalents*

For the purpose of the statement of cash flows, cash and cash equivalents comprise cash in hand and at bank, and cash deposited with money market income funds.

#### *(g) Due (to) from related party*

Due (to) from related party is stated at cost.

#### *(h) Other payables*

Other payables are stated at cost.

#### *(i) Provisions*

A provision is recognised if, as a result of a past event, the Court 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 finance cost is recognized as finance cost.

# THE CARIBBEAN COURT OF JUSTICE

## Notes to the Financial Statements

For the year ended December 31, 2013

(Expressed in Trinidad and Tobago Dollars)

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

#### (j) *Revenue recognition*

##### Funds from the Caribbean Court of Justice Trust Fund

Unconditional funding related to the ongoing operations of the Court is recognised in the statement of comprehensive income as income in the period in which the funds are received.

##### Grants

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

Grants that compensate the Court 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.

#### (k) *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 recognised in the statement of comprehensive income. Year-end balances are translated at year-end exchange rates.

#### (l) *Taxation*

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

#### (m) *Employee benefits*

##### (i) **Defined contribution plan**

Obligations for contributions to the defined contribution pension plan are recognized as an expense in statement of comprehensive income when they are due. The employees of the Court, except Judges, are participants of this plan.

# THE CARIBBEAN COURT OF JUSTICE

## Notes to the Financial Statements

For the year ended December 31, 2013

(Expressed in Trinidad and Tobago Dollars)

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

#### (m) *Employee benefits (continued)*

##### (ii) **Defined benefit plan**

The Court's net obligation in respect of defined benefit pension plan is calculated by estimating the amount of future benefit that employees have earned in return for their service in the current and prior periods; that benefit is discounted to determine its present value, and any unrecognized past service costs and the fair value of any plan assets are deducted. The calculation is performed by a qualified actuary using the projected unit credit method. When the calculation results in a benefit to the Court, the recognized asset is limited to the net total of any unrecognized past service costs and the present value of any future refunds from the plan or reductions in future contributions to the plan. Only the Judges participate in this plan.

#### (n) *Accumulated fund*

The accumulated fund represents the excess (deficit) of funding received over (less than) expenditure.

#### (o) *Impairment*

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

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

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

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

# THE CARIBBEAN COURT OF JUSTICE

## Notes to the Financial Statements

For the year ended December 31, 2013

(Expressed in Trinidad and Tobago Dollars)

### 3. Property, plant and equipment

	Computers & Software	Furniture & Fixtures Equipment	Flags & Crests & Seals	Library Books	Security Equipment	Lease- hold Improve- ments	Vehicles	Total
<i>Year ended December 31, 2013</i>								
<b>Cost or valuation</b>								
At January 1, 2013	10,623,651	10,050,679	408,860	13,898,108	835,647	882,518	5,980,449	42,679,912
Additions	84,218	388,046	-	327,234	-	-	142,672	942,170
Adjustments	-	-	-	-	-	(60,000)	-	(60,000)
Disposals	-	-	-	-	-	-	(2,506,887)	(2,506,887)
<b>At December 31, 2013</b>	<b>10,707,869</b>	<b>10,438,725</b>	<b>408,860</b>	<b>14,225,342</b>	<b>835,647</b>	<b>822,518</b>	<b>3,616,234</b>	<b>41,055,195</b>
<b>Accumulated depreciation</b>								
At January 1, 2013	10,060,411	8,595,940	390,002	12,541,670	822,855	305,558	3,727,449	36,443,885
Charge for the year	363,131	1,117,256	10,637	1,008,689	6,396	59,767	786,668	3,352,544
Adjustments	-	-	-	-	-	(18,000)	-	(18,000)
Disposals	-	-	-	-	-	-	(2,506,887)	(2,506,887)
<b>At December 31, 2013</b>	<b>10,423,542</b>	<b>9,713,196</b>	<b>400,639</b>	<b>13,550,359</b>	<b>829,251</b>	<b>347,325</b>	<b>2,007,230</b>	<b>37,271,542</b>
<b>Net book value</b>								
<b>At December 31, 2013</b>	<b>\$284,327</b>	<b>\$725,529</b>	<b>\$8,221</b>	<b>\$674,983</b>	<b>\$6,396</b>	<b>\$475,193</b>	<b>\$1,609,004</b>	<b>\$3,783,653</b>
<b>At December 31, 2012</b>	<b>\$ 563,240</b>	<b>\$ 1,454,739</b>	<b>\$ 18,858</b>	<b>\$ 1,356,438</b>	<b>\$ 12,792</b>	<b>\$ 576,960</b>	<b>\$ 2,253,000</b>	<b>\$ 6,236,027</b>
<i>Year ended December 31, 2012</i>								
<b>Cost or valuation</b>								
At January 1, 2012	10,397,183	9,621,774	393,705	13,433,457	835,647	875,481	2,976,449	38,533,696
Additions	226,468	428,905	15,155	464,651	-	7,037	3,004,000	4,146,216
<b>At December 31, 2012</b>	<b>10,623,651</b>	<b>10,050,679</b>	<b>408,860</b>	<b>13,898,108</b>	<b>835,647</b>	<b>882,518</b>	<b>5,980,449</b>	<b>42,679,912</b>
<b>Accumulated depreciation</b>								
At January 1, 2012	9,504,576	7,457,883	365,721	11,276,444	816,459	245,791	2,976,449	32,643,323
Charge for the year	555,835	1,138,057	24,281	1,265,226	6,396	59,767	751,000	3,800,562
<b>At December 31, 2012</b>	<b>10,060,411</b>	<b>8,595,940</b>	<b>390,002</b>	<b>12,541,670</b>	<b>822,855</b>	<b>305,558</b>	<b>3,727,449</b>	<b>36,443,885</b>
<b>Net book value</b>								
<b>At December 31, 2012</b>	<b>\$ 563,240</b>	<b>\$ 1,454,739</b>	<b>\$ 18,858</b>	<b>\$ 1,356,438</b>	<b>\$ 12,792</b>	<b>\$ 576,960</b>	<b>\$ 2,253,000</b>	<b>\$ 6,236,027</b>
<b>At December 31, 2011</b>	<b>\$ 892,607</b>	<b>\$ 2,163,891</b>	<b>\$ 27,984</b>	<b>\$ 2,157,013</b>	<b>\$ 19,188</b>	<b>\$ 629,690</b>	<b>\$ -</b>	<b>\$ 5,890,373</b>

# THE CARIBBEAN COURT OF JUSTICE

## Notes to the Financial Statements

For the year ended December 31, 2013

(Expressed in Trinidad and Tobago Dollars)

### 4. Retirement Asset due from Trust Fund

	2013	2012 (Restated)
Defined benefit plan assets	<b>\$ 28,752,640</b>	<b>\$ 25,676,280</b>

In 2007 the Trust Fund proposed that since the retirement arrangements of the Court and Commission are already funded within the Trust Fund with a legislature from the Heads of Government to ensure that resources are always adequate, the retirement benefits due to the Judges will be paid from the Trust Fund as they fall due. This balance represents the present value of the future cost of the judges' pensions to be provided by the Trust Fund.

### 5. Other receivables

	2013	2012
VAT recoverable	325,544	287,948
Other receivables and prepayments	1,271,044	1,177,908
	<b>\$ 1,596,588</b>	<b>\$ 1,465,856</b>

### 6. Retirement benefit liability

The President and Judges of the Court are to be paid superannuation benefits in respect of service with the Court as follows:

Less than 5 years service	A gratuity of 20% of the pensionable emoluments at the time of retirement for every year of service.
5 to 10 years of service	A monthly pension equivalent to two thirds of the monthly pensionable emoluments at the time of retirement.
More than 10 years of service	A monthly pension equivalent to the monthly pensionable emoluments at the time of retirement.

Principal actuarial assumptions at the reporting date are as follows:

	2013	2012
Discount rate	5.0%	4.0%
Expected rate of return on plan assets	5.0%	5.0%
Salary growth rate	1.5%	1.0%
Average expected remaining working lives of employees	9 years	9 years

## THE CARIBBEAN COURT OF JUSTICE

### Notes to the Financial Statements

For the year ended December 31, 2013

(Expressed in Trinidad and Tobago Dollars)

#### 6. Retirement benefit liability (continued)

	2013	2012 (Restated)
Fair value of plan assets at the beginning of year	4,479,300	6,192,900
Foreign exchange adjustment to plan assets at the beginning of the year	71,100	-
Expected return on plan assets	179,200	264,600
Contributions	(57,600)	1,108,800
Benefits paid	(1,126,400)	(1,108,800)
Actuarial gain/(loss)	947,200	(1,978,200)
<b>Fair value of plan assets at the end of year</b>	<b>4,492,800</b>	<b>4,479,300</b>
Present value of obligation at beginning of year	30,155,580	25,480,980
Foreign exchange adjustment to plan assets at the beginning of the year	478,660	-
Interest cost	1,203,200	1,247,400
Total current service cost	2,387,200	2,060,100
Benefit payments	(1,126,400)	(1,108,800)
Actuarial loss on obligation	147,200	2,475,900
<b>Present value of obligation at end of year</b>	<b>33,245,440</b>	<b>30,155,580</b>
<b>Profit or loss</b>		
Current service cost	2,387,200	2,060,100
Interest cost	1,203,200	1,247,400
<b>Other comprehensive income</b>		
Expected return on plan assets	(179,200)	(264,600)
Net actuarial cost recognized	(800,000)	4,454,100
<b>Total expense</b>	<b>2,611,200</b>	<b>7,497,000</b>
Opening Liability	(25,676,280)	(19,288,080)
Foreign exchange adjustment to plan liabilities at beginning of the year	(407,560)	-
Total expense	(2,611,200)	(7,497,000)
Contributions paid	(57,600)	1,108,800
<b>Closing liability</b>	<b>\$ (28,752,640)</b>	<b>\$ (25,676,280)</b>

The expense is not recognised in the statement of comprehensive income as the retirement benefit liability is payable by the Trust Fund when it becomes due. As such, a receivable balance from the Trust Fund is recorded in the statement of financial position to match the retirement benefit liability.



**THE CARIBBEAN COURT OF JUSTICE**

**Notes to the Financial Statements**

For the year ended December 31, 2013

(Expressed in Trinidad and Tobago Dollars)

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

	2013	2012 (Restated)
Present value of the obligation	(33,245,440)	(30,155,580)
Fair value of plan assets	4,492,800	4,479,300
<b>Liability recognized in statement of financial position</b>	<b>\$ (28,752,640)</b>	<b>\$ (25,676,280)</b>
Expected return on plan assets	179,200	264,600
Actuarial gain (loss) on plan assets	947,200	(1,978,200)
Actual return (loss) on plan assets	<b>\$1,126,400</b>	<b>\$ (1,713,600)</b>

**Table on Historical Summary**

Year ended December 31	2012 TT\$'000	2011 TT\$'000	2010 TT\$'000	2009 TT\$'000	2008 TT\$'000
Fair value of plan assets	4,479	6,193	5,172	8,177	7,667
Present value of pension obligation	(30,156)	(25,481)	(23,083)	(26,825)	(9,526)
Plan surplus/(Deficit)	(25,677)	(19,288)	(17,911)	(18,648)	(1,859)
Experience adjustment of plan liabilities	(57)	(258)	441	2,797	
Experience adjustment of plan assets	(1,978)	737	(3,371)	(126)	

**7. Deferred income**

Capital Grants

	2013	2012
Balance at January 1	7,869	15,479
Interest income	86,209	1,514
Released to the statement of comprehensive income	(76,130)	(9,124)
Balance at December 31	<b>\$ 17,948</b>	<b>\$ 7,869</b>

# THE CARIBBEAN COURT OF JUSTICE

## Notes to the Financial Statements

For the year ended December 31, 2013

(Expressed in United States Dollars)

### 8. Related Party Transactions

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

	2013	2012
<b>The Commission:</b>		
a) Due (from) /to related party:		
- The Commission	\$ (375,215)	\$ 432,032

Amounts due (from)/to the Commission are interest free, with no fixed repayment terms.

b) Trust Fund income received on behalf of, and transferred to the Commission	\$ 2,025,453	\$ 1,793,875
c) Expenses charged to the Commission	\$ 1,344,690	\$ 1,615,223

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

#### Key management compensation:

d) Key management compensation Salaries and other short term benefits	\$ 4,790,804	\$ 5,612,234
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### 9. Other payables

	2013	2012
Accounts payable	32,041	144,197
Other payables and accrued liabilities	706,364	1,104,407
	<b>\$ 738,405</b>	<b>\$ 1,248,604</b>

### 10. Other income

	2013	2012
Deferred income released to the statement of comprehensive income	76,130	9,124
Interest income	39,369	45,587
Miscellaneous income	22,670	496,595
Funds related to CIDA Grant	-	571,196
Gain on disposal of property, plant and equipment	722,600	-
	<b>\$ 860,769</b>	<b>\$ 1,122,502</b>

## THE CARIBBEAN COURT OF JUSTICE

### Notes to the Financial Statements

For the year ended December 31, 2013

(Expressed in Trinidad and Tobago Dollars)

#### 11. Administrative expenses

	2013	2012
Salaries and allowances	23,233,976	22,199,582
Pension cost and gratuities	2,226,005	3,506,998
Administrative expenses	5,972,064	6,173,780
Depreciation	3,334,544	3,800,562
Insurance expenses	1,636,607	1,599,066
Public education	53,065	256,359
Foreign exchange gain	(6,446)	(325,530)
Bank charges	21,148	30,337
Professional fees	667,054	465,099
Audit fees	60,685	61,074
Expenses related to CIDA Grant	-	571,002
	<b>\$ 37,198,702</b>	<b>\$ 38,338,329</b>

The Court and its employees, with the exception of Judges, contribute towards a defined contribution pension plan which is administered by the Trust Fund and managed by a Pension Administration Committee made up of representatives from the Commission, Employees, Trust Fund and the Court. The employer's contribution is included in pension costs within administrative expenses.

#### 12. Financial Risk Management

##### Financial risk factors

The main financial risks arising from the Court's Operations are foreign exchange currency risk, credit risk and liquidity risk. Risk management is carried out by the Financial Comptroller under policies approved by the Commission.

##### Foreign exchange risk

The Court is mainly exposed to foreign exchange risk arising from financial instruments denominated in foreign currencies. 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 Court's assets and liabilities, at the year ended, which are denominated in United States dollars.

	2013	2012 (Restated)
<b>Assets</b>		
Retirement benefit due from Trust Fund	\$28,752,640	\$25,676,280
Cash and cash equivalents	\$ 2,975,451	\$ 2,396,030
<b>Liabilities</b>		
Retirement benefit liability	\$28,752,640	\$25,676,280

## THE CARIBBEAN COURT OF JUSTICE

### Notes to the Financial Statements

For the year ended December 31, 2013

(Expressed in Trinidad and Tobago Dollars)

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

##### Financial risk factors (continued)

##### Foreign exchange risk (continued)

The table below summarizes the sensitivity of the Court's assets and liabilities 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 (2012: 5%), with all other variables held constant. This represents management's best estimate of a reasonable possible shift in the foreign exchange rates, having regard to historical volatility of those rates.

Foreign exchange risk	Effect on accumulated fund	
	2013	2012
<i>Increased by 5%</i>	\$ 148,773	\$ 119,802
<i>Decreased by 5%</i>	\$ (148,773)	\$ (119,802)

##### Credit risk

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

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

Cash and deposits are held with reputable financial institutions, with amounts varying between \$770 and \$2,543,290 (2012: \$4,935 and \$1,227,512). The maximum amount with one financial institution is \$2,543,290 (2012: \$1,227,512).

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

##### Liquidity risk

Liquidity risk arises from the Court's management of working capital. It is the risk that the Court 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 CARIBBEAN COURT OF JUSTICE

### Notes to the Financial Statements

For the year ended December 31, 2013

(Expressed in Trinidad and Tobago Dollars)

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

##### Financial risk factors (continued)

##### Liquidity risk (continued)

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

	Less than three (3) months	Less than one (1) year	Total
<b>At December 31, 2013</b>			
<b>Financial liabilities:</b>			
Deferred income	-	17,948	17,948
Other payables	738,405	-	738,405
<b>Total liabilities</b>	<b>\$738,405</b>	<b>\$17,948</b>	<b>\$756,353</b>
<b>At December 31, 2012</b>			
<b>Financial liabilities:</b>			
Deferred income	-	7,869	7,869
Due to related party	-	432,032	432,032
Other payables	1,248,604	-	1,248,604
<b>Total liabilities</b>	<b>\$1,248,604</b>	<b>\$ 439,901</b>	<b>\$ 1,688,505</b>

#### 13. Effect of changes in accounting policies

As explained in Note 2 (b), the adoption of IAS 19 (revised 2011) has resulted in changes in the recognition of actuarial gains and losses which had the following impact on the statement of financial position for the years ended December 31, 2011 and December 31, 2012. The changes did not have any net impact on the statement of comprehensive income for either year.

	As previously reported	Change	Restated balance
<b>December 31, 2011</b>			
Retirement benefit due from Trust Fund	\$13,321,980	\$5,968,620	\$19,290,600
Retirement benefit liability	\$13,321,980	\$5,968,620	\$19,290,600
<b>December 31, 2012</b>			
Retirement benefit due from Trust Fund	\$15,703,380	\$9,972,900	\$25,676,280
Retirement benefit liability	\$15,703,380	\$9,972,900	\$25,676,280

## THE CARIBBEAN COURT OF JUSTICE

### Notes to the Financial Statements

For the year ended December 31, 2013

*(Expressed in Trinidad and Tobago Dollars)*

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#### **14. Subsequent Events**

Management evaluated all events that occurred from January 1, 2014 through February 28, 2014, the date the financial statement were available to be issued. During the period, the Court did not have any subsequent events requiring recognition or disclosure in the financial statements.

Supplementary Financial Information

**THE CARIBBEAN COURT OF JUSTICE**

For the year ended December 31, 2013

## **Independent Auditors' Report**

To the Court President  
The Caribbean Court of Justice  
Port of Spain, Trinidad and Tobago

### **Report on the Supplementary Financial Information**

We have audited the financial statements of the Caribbean Court of Justice for the year ended December 31, 2013, and have issued our report thereon dated February 28, 2014.

We conducted our audit in accordance with International Standards on Auditing, issued by the International Federation of Accountants. 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 Caribbean Court of Justice taken as a whole. The accompanying supplementary financial information, consisting of the statements of financial position, comprehensive income and changes in accumulated fund, is presented for the purpose of additional analysis and should not be considered necessary to the presentation of the basic financial statements. This information has been subjected to the audit procedures applied to the basic financial statements and, in our opinion, is fairly presented, in all material respects, when taken as a whole with the basic financial statements.



February 28, 2014

*Port of Spain,  
Trinidad, West Indies*



## THE CARIBBEAN COURT OF JUSTICE

### Statement of Financial Position

As at December 31, 2013

(Expressed in United States Dollars)

	2013	2012 (Restated)	2011 (Restated)
<b>ASSETS</b>			
<b>Non-current assets</b>			
Property, plant and equipment	591,196	989,845	934,980
Retirement benefit due from Trust Fund	4,492,600	4,075,600	3,062,000
<b>Total non-current assets</b>	<b>5,083,796</b>	<b>5,065,445</b>	<b>3,996,980</b>
<b>Current assets</b>			
Other receivables	249,467	232,676	377,817
Cash and cash equivalents	515,588	563,970	595,254
Due from related party	58,627	-	-
<b>Total current assets</b>	<b>823,682</b>	<b>796,646</b>	<b>973,071</b>
<b>Total assets</b>	<b>US\$ 5,907,478</b>	<b>US\$ 5,862,091</b>	<b>US\$4,970,051</b>
<b>ACCUMULATED FUND AND LIABILITIES</b>			
Accumulated fund	1,296,698	1,518,475	1,412,435
<b>Non-current liability</b>			
Retirement benefit liability	4,492,600	4,075,600	3,062,000
<b>Current liabilities</b>			
Deferred income	2,804	1,249	2,457
Due to related party	-	68,576	224,752
Other payables	115,376	198,191	268,407
<b>Total current liabilities</b>	<b>118,180</b>	<b>268,016</b>	<b>495,616</b>
<b>Total reserves and liabilities</b>	<b>US\$ 5,907,478</b>	<b>US\$ 5,862,091</b>	<b>US\$4,970,051</b>

Translation Rate used - US\$1.00: TT\$6.40 (2012: US\$1.00: TT\$6.30)

## THE CARIBBEAN COURT OF JUSTICE

### Statement of Comprehensive Income

For the year ended December 31, 2013

*(Expressed in United States Dollars)*

	<b>2013</b>	<b>2012</b>
Funding provided by the Trust Fund	5,479,751	6,013,314
Other income	134,495	178,175
	<b>5,614,246</b>	<b>6,191,489</b>
Administrative expenses	(5,812,297)	(6,085,449)
<b>Total comprehensive (deficit) / surplus for the year</b>	<b>US\$ (198,051)</b>	<b>US\$ 106,040</b>

Translation Rate used - US\$1.00: TT\$6.40 (2012: US\$1.00: TT\$6.30)

## THE CARIBBEAN COURT OF JUSTICE

### Statement of Changes in Accumulated Fund

For the year ended December 31, 2013

*(Expressed in United States Dollars)*


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	<b>Accumulated Fund</b>
<hr/>	
<b>Year Ended December 31, 2013</b>	
Balance at January 1, 2013	1,518,475
Foreign exchange loss on opening accumulated fund	(23,726)
Total comprehensive (deficit) / surplus for the year	<u>(198,051)</u>
<b>Balance at 31 December 2013</b>	<b>US\$ <u>1,296,698</u></b>
<b>Year Ended December 31, 2012</b>	
Balance at January 1, 2012	1,412,435
Total comprehensive surplus for the year	<u>106,040</u>
<b>Balance at 31 December 2012</b>	<b>US\$ <u>1,518,475</u></b>

Translation Rate used - US\$1.00: TT\$6.40 (2012: US\$1.00: TT\$6.30)







The Caribbean Court of Justice  
134 Henry Street  
P.O. Box 1768  
Port of Spain  
Republic of Trinidad and Tobago

Printed by Caribbean Print Technologies (CPT)  
Designed by Amadi Jack/Premier Graphics