



# Cayman Islands Judiciary Annual Report 2022



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# Foreword

## The Chief Justice, The Honourable Justice Margaret Ramsay-Hale



**As head of the Judiciary and the third independent branch of Government, I am pleased to present the 2022 Annual Report for the Judiciary. 2022 was a year full of activities and landmark developments, chief among them being the retirement of the Sir Anthony Smellie KCMG, KC Chief Justice (ret.) and my appointment as Chief Justice on 24 October 2022.**

Also of note was the inaugural visit of the Judicial Committee of the Privy Council (JCPC), headed by the President, Lord Reed of Allermuir. The historic sitting of the Privy Council, which is the highest court of appeal for the Cayman Islands, was a unique opportunity to demonstrate to both the Justices of the Privy Council and the Caymanian people the importance of understanding the society under the broad umbrella of access to justice. I express my thanks to the former Governor, His Excellency Mr. Martyn Roper OBE, the Honourable Premier Wayne Panton, JP, the Honourable Deputy Premier Christopher Saunders, JP and Sir Anthony who made this visit possible.

The Courts' purpose is to maintain the rule of law and ensure equal access to justice, fairness, impartiality and independence in decision-making and the highest standard of competence and personal integrity of those who sit on the bench. With those objectives in mind, I undertake to build upon the initiatives introduced by Sir Anthony during his tenure, which include the delivery of continuing legal education to the judiciary, court staff and the profession through the newly launched Judicial and Legal Training Institute and to continue our support of the Cayman Islands Legal Assistance Clinic which was launched last year.

Delivery of justice across all sectors must be benchmarked and measured and as is noted in the article 'A Blueprint for Court Excellence', my primary mandate as Chief Justice will be to introduce these standards, take the courts and partner with our justice sector to ensure that that timely and efficient justice is provided to the people of the Cayman Islands in all areas.

**Chief Justice Margaret Ramsay-Hale**

# Our History

Dating back as far as 1798, there is evidence of the appointment of Justices of the Peace by the Governor of Jamaica on behalf of the British Crown, to administer public affairs in the Cayman Islands. This arrangement was the forerunner to today's judiciary.

In 1811, the post of Clerk of Courts was established. In 1898, a transition took place that saw the powers of the Custos vested in a Commissioner, who combined administrative duties with those of a Judge of the Grand Court.

In 1957, a Stipendiary Magistrate was appointed to perform all judicial and legal functions, which included all matters laid before the Court of Petty Session with the exception of capital offences.

Further changes took place in 1975 with the appointment of a Judge of the Grand Court (upon constitution of the Court in its modern form) and a Magistrate. At this time the Grand Court was upgraded to Supreme Court status, Summary Courts replaced the petty sessions, and a Juvenile Court was established. The following year, a Chief Justice was appointed in accordance with the Grand Court Law of 1975.

*"The Cayman Islands has a firmly planted reputation of "punching above its weight", and although we are small we will continue to set the highest standards for ourselves to provide a world class service."*

**Suzanne Bothwell,**  
Court Administrator & Chief Officer

**Our Mission:** To serve the public by providing a fair and efficient system of justice, committed to excellence.

The final and most recent change in constitution of the local courts took place in 1984, with the establishment of the Cayman Islands Court of Appeal to exercise an appellate jurisdiction formerly held by the Jamaican Court. Hence forth all judicial proceedings could be heard within the Cayman Islands, subject to a possible final appeal to the Privy Council in London.



# Changing of the Guard

Retirement of the Hon. Sir Anthony Smellie KCMG, KC and appointment of Hon. Justice Ramsay-Hale, the first Female Chief Justice of the Cayman Islands



Hon. Chief Justice Ramsay-Hale took up her appointment on 25 October 2022, after a successful open recruitment process led by the Judicial and Legal Services Commission (the “JLSC”). His Excellency, Governor Martyn Roper accepted the recommendation by the JLSC stating that, “Justice Ramsay-Hale’s skills and experiences, as well as her commitment and passion to the legal and judicial services will serve to continue to enhance our judiciary.”

Outgoing Chief Justice, Sir Anthony Smellie concurred with His Excellency’s sentiments and added, “Justice Ramsay-Hale’s wide breadth of knowledge in the criminal, civil and commercial courts will be well utilised in her new role.”

In his remarks on the occasion of Chief Justice Ramsay-Hale’s swearing in at the Law Courts at Heroes Square, Governor Roper stated that the event was an historic occasion for the jurisdiction. He observed that “Swearing in a new Chief Justice and the first woman to hold the post is indeed a historic occasion for our jurisdiction” and noted that “she impressed the JLSC with her commitment and vision to take the administration of justice in our islands to a new level.”

“She has my full support and that of all who work in the judicial administration as well as the support of all her judicial colleagues. It is a sign of the quality of the judiciary in our islands that the JLSC made an appointment from the bench in Cayman. That is testament to the quality of the candidate and a strong signal of confidence in the Cayman Islands where our independent judiciary plays such a key role in our rule of law and democracy. Indeed, the strength of an independent judiciary underpins our success in financial services and more widely,” said Governor Roper.

In concluding, Governor Roper thanked the outgoing Chief Justice for his outstanding service over 24 years, stating that he had shown exceptional judicial acumen through the quality and impact of his judgments which stand out impressively, and that Chief Justice Smellie worked tirelessly to the end only recently launching the new judicial and legal foundation.

“For your achievements you were rightly awarded a knighthood by her late majesty’s New Year’s Honours,” said Governor Roper.

In her response, Chief Justice Ramsay-Hale thanked Governor Roper for his warm words of support and expressions of confidence in her and expressed her gratitude to him for consenting to breaking the tradition of swearing in Judges and Chief Justices in the Governor’s Office and allowing her to be sworn in, in public, in the place where the business of the courts was done. She stated that she considered it important symbolically to be sworn in as she works, in public and in court.

Chief Justice Ramsay-Hale also observed that as she looked at the members of Cabinet in attendance and looked out into the court room and counted the faces of the friends she had made since her appointment to the Cayman Islands Bench in 1998, she was overwhelmed to be appointed as Chief Justice to what she regarded as her “home court”.

Acknowledging that she is Jamaican and that is where she grew up, the Chief Justice stated that when you raise your children

in another community, then you enter another phase of your own growing up and that for her, as a mother and as a woman, the years she spent in Cayman raising her family were her formative years as much as her years in Jamaica were.

Chief Justice Ramsay-Hale also expressed her extraordinary gratitude to Sir Anthony for the tremendous support, mentorship and friendship he has given her over the last 25 years. She observed that he had made “an extraordinary contribution to Cayman’s jurisprudence and his judgments are models of clarity, his erudition, his fine turn of phrase and his finer turn of mind on display in each.”

Remarking on the tremendous legacy he leaves behind, Chief Justice Ramsay-Hale quipped that she will begin her journey walking beside his enormous footsteps because she will not try to walk in them.

“Outlining her vision for the Courts, Chief Justice Ramsay-Hale stated that, “There is much we can do to deliver services more effectively to the public. From something as simple as installing a kiosk in every public library so that the person who does not otherwise have access to a computer can file their documents online or participate in a hearing remotely, an innovation which has been championed by Sir Anthony, to the more challenging task of becoming a Court of Excellence.

“In my tenure as Chief Justice the goal of the Cayman Islands Judiciary will be to establish a Blueprint for Court



*Ramon Alberga KC and Chief Justice Sir Anthony Smellie, KCMG, KC*



Excellence. We will be adopting the International Framework for Court Excellence which is, in brief, a quality management system designed to help courts improve their performance. This framework was developed by an international consortium of groups and organisations from Europe, Asia, Australia and the United States. The idea of achieving excellence through adopting performance standards and applying performance measures is not new. This is evidenced-based work that we are about to embark upon which we hope will be transformative in terms... of the service we deliver to the public and other court users. It is not new, but its time has come in the Cayman Islands.”



*Sir Anthony Smellie, Lady Jackie Smellie and the personal assistant to the Chief Justice, Hilde Smith, unveiling his portrait between the portraits of retired Presidents of the Court of Appeal, Sir Edward Zacca, PC and Sir John Chadwick.*

To conclude the swearing in ceremony, Chief Justice Ramsay-Hale extended her biggest thanks to the people of the Islands, stating that the public response to the news of her appointment had been nothing short of extraordinary.

“It has been warm, it has resonated confidence. The only thing I hope is that I do not disappoint. I am so grateful to the people of Cayman for the way they have embraced the news of my appointment, and I can only repeat my oath which is to serve the people of the Cayman Islands in the office of Chief Justice and do right to all manner of people according to the law without fear or favour, affection or ill will.”



# A Blueprint for Court Excellence

## ***“Court excellence is paramount to maintaining public confidence and trust in judicial institutions” – International Consortium for Court Excellence***

One of the major initiatives of Chief Justice Ramsay-Hale’s term in office will be the adoption of the International Framework for Court Excellence, which is a framework to facilitate the adoption of internationally recognised standards for court performance.

The first task will be to create our own bespoke *Blueprint for Excellence* using the International Framework for Court Excellence (“the Framework”) as our guide. The Framework will inform the strategic planning exercise to be embarked upon by the Court starting in March of this year.

Briefly, the Framework is a quality management system designed to help courts improve performance. It is built on **10 core Judicial values**: equality before the law, fairness, impartiality, independence of decision-making, competence, integrity, transparency, accessibility, timeliness and certainty.

The Framework identifies **seven areas of court excellence** aligned with those values. These are:

1. **Court leadership and management:** To provide organisational leadership that promotes a proactive and professional management culture, pursues innovation and is accountable and open.
2. **Court planning and policies:** To formulate, implement and review plans and policies that focus on achieving the Court’s purpose and improving the quality of its performance.
3. **Court proceedings:** To ensure the Court’s proceedings and dispute resolution services are fair, effective and efficient.
4. **Public trust and confidence:** To maintain and reinforce public trust and confidence in the Court and the administration of justice.
5. **User satisfaction:** To understand and take into account the needs and perceptions of its users relating to the Court’s purpose.
6. **Court resources:** To manage the Court’s human, material and financial resources properly, effectively and with the aim of gaining the best value.
7. **Affordable and accessible services:** To provide practical and affordable access to information, court processes and service.

The Framework also provides a methodology for assessing a court’s performance against these seven areas of court excellence which provides clear guidance for courts intending to improve their performance.<sup>1</sup>

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<sup>1</sup> International Framework for Court Excellence, p. 1

*“A foundation stone of excellent court planning and performance is the maintenance of accurate, comprehensive and reliable information and databases. It is essential not only to assessing the performance of a court but also assessing whether its strategies or activities for improvement are having a positive effect.”<sup>2</sup>*

The Framework has developed 11 focused, clear and actionable performance measures, the **Global Measures of Court Performance. These are:**

1. **Court User Satisfaction.** The percent of court users who believe that the court provides procedural justice, i.e., accessible, fair, accurate, timely, knowledgeable, and courteous judicial services.
2. **Access Fees.** The average court fees paid in civil cases.
3. **Case Clearance Rate.** The number of outgoing cases as a proportion of the number incoming cases.
4. **On-Time Case Processing.** The percentage of cases disposed or otherwise resolved within established timeframes.
5. **Duration of Pre-Trial Custody.** The average elapsed time criminal defendants who have not been convicted of crime are detained awaiting trial.
6. **Court File Integrity.** The percentage of case files that can be located and retrieved in a timely manner and meet established standards of accuracy, organisation and completeness.
7. **Case Backlog.** The proportion of cases in a court’s inventory of pending cases that have exceeded established timeframes or time standards.
8. **Trial Date Certainty.** The certainty with which important case processing events occur when scheduled expressed as a proportion of trials that are held when first scheduled.
9. **Employee Engagement.** The percent of employees of a court who, as measured by a court-wide survey, are passionate about their job, committed to the mission of the court and, as a result, put discretionary effort into their work.
10. **Compliance with Court Orders.** The total amount of payments of monetary penalties (fines and fees) collected by a court or court system, expressed as a proportion of the total amount of monetary penalties ordered by a court in a given period of time.
11. **Cost Per Case.** The average cost of resolving a single court case, disaggregated and location of court, and by case type.

As described by the Framework, the Global Measures ‘constitute a limited and manageable set of core performance that form a “balanced scorecard” of a court’s performance.’<sup>3</sup>

The idea behind the Global Measures is “*what gets measured, gets managed.*”

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<sup>2</sup> IFCE page 7

<sup>3</sup> Global Measures of Court Performance (3rd ed.) p 3

## Strategic Planning

The strategic planning exercise will get underway within the first quarter of the year during which we will identify those areas where we are under-performing, identify solutions to improve performance and the resources we need to implement the solutions.

The process begins with the Court Excellence Self-Assessment Questionnaire to assess the Courts' performance in all seven areas of excellence. The questionnaire seeks to measure performance against a number of outcome statements.

An illustrative example of an outcome statement under the heading Court Leadership is the statement "Our court leaders drive the court's performance and engage staff and key stakeholders in the process."

The possible responses to that and other outcome statements range from zero to innovative or zero to excellent. The responses are scored and added up for each area of excellence, thus identifying the areas that need improvement.

## Employee Engagement

Employee engagement is a key measure of whether a court is performing excellently. Improving employee engagement will be an early priority as we move towards Court Excellence. Employees give their maximum effort when they feel engaged and inspired in their work. A popular new metric for this is called "discretionary effort." Discretionary effort refers to a level of effort an employee is capable of giving, but one which exceeds the bare minimum that is required of them. This is what is often referred to as "going above and beyond".

It is thus important for management to ascertain what each employee's level of engagement is and take the necessary steps to raise or maintain that momentum for each individual so that employees feel motivated and excited about coming to work.

# Court Performance 2022

We haven't started the process and we don't have a scorecard, but the figures which the Clerk of Court has provided may help to illustrate how the Global Measures are used.

The table below refers to a summary of work done in the **Criminal Division** of the Grand and Summary Courts.



CRIMINAL STATISTICS 2022	IND	SCA	COR	MHC	DOM	DRC	CRIM	TRAF	TIC	YT	BR
Cases filed	102	36	62	20	49	18	872	1143	8525	27	210
2022 cases brought forward	77	24	59	19	16	9	456	551	585	8	33
Total cases disposed of in 2022	104	14	47	12	61	29	943	1075	8317	27	437
Defendants on remand at end of 2022	29	0	-	4	1	1	27	0	0	1	2

## KEY

**IND** - Indictment (Grand Court)

**GCR** - Committed to Grand Court (S 7 CPC  
Committal to Grand Court for sentence  
& S 25(2) Committal to Grand Court -  
breach of Grand Court SSSO)

**SCA** - Summary Court Appeal

**COR** - Coroners Court

**MHC** - Mental Health Court

**DRC** - Drug Court

**CRIM** - Criminal Court

**TRAF** - Traffic Court

**TIC** - Tickets

**YT** - Youth Court

**BR** - Cayman Brac Court



Given the limited data that the Courts actually capture and report on, the only Global Measure on which we can comment is Global Measure 3 which deals with the case clearance rate. Using the truism that “We measure what matters” it is fair to say that, within the existing paradigm, the only metric which has mattered is the number of cases disposed of by the Courts. Adopting the Global Measures will be an enormous but necessary paradigm shift.

The case clearance rate is a way of expressing the cases disposed of as a percentage of the total cases coming in. The hypothesis underlying the case clearance rate is that a judicial system which is able to handle the inflow of judicial cases would each have a case clearance rate of 100%. A clearance rate under 100%, and the inevitable backlog it will give rise to, has implications for another important indicator of performance, which is the time between the date the matter is first brought before the court and the date on which it is concluded, a very important metric in light of the constitutional guarantee of a fair trial within a reasonable time.

Looking at the Grand Court Criminal Division, 102 new cases were filed, and 104 cases were disposed of. Just looking at 2022 alone, those figures show a case clearance rate of 102%. This is a clear indicator that the Court is able to effectively handle incoming cases.

77 cases were brought forward from the year before. Assuming an annual intake of 100 cases per annum, the backlog suggests a case clearance rate of under 70% for at least the two prior years. If the Court’s case clearance rate is 70% and remains at 70%, then the cases not disposed of will move forward to the next year, creating a backlog that will continue to grow year over year. What we see can perhaps be explained by COVID-19 and the restrictions imposed during the period 2020 to 2022.

That the Grand Court had a clearance rate of 102% in 2022 bodes well for the future as the clearance rate over 100% means that the Court is not only handling incoming cases but also disposing of some of the cases brought forward.

In the Summary Court Criminal Division, the figures produced by the Clerk of Court tell the same encouraging story. That Court had an intake of 872 cases in 2022 and disposed 943 cases, a case clearance rate of 108%. Therefore, on that performance metric, the Summary Court is performing at a high standard and any existing backlog will be reduced as long as the case clearance rate remains over 100%.

# Access to Justice Through Court Technology

Over the past five years, the Cayman Law Courts have been on a journey to introduce technology as part of its innovation strategy to enhance access to justice to both its court users and court staff. 2022 allowed the organisation to reflect on its achievements through the below chronology:

**2018**

Work starts on digitising hard copy Public Registers. This includes all originating actions and unreported judgments

**2019**

## **PUBLIC REGISTERS**

- Digital Public Registers launched as Official Registers
- www.judicial.ky online Public Register launches
  - All originating actions
  - All unreported judgments
- Electronic Funds Transfer (EFT) services launched. Maintenance payments and invoices paid electronically into client bank accounts. Reduction of cheque issuances.

**2020**

## **COVID-19 BUSINESS CONTINUITY STRATEGY**

- Introduction of electronic seals and electronic signature platform for all court filings
- All payments made through EFT system

**2021**

## **CURIA**

- Procurement of Case Management Database – Curia
- Pilot of Financial Services Division – E-Filing in Curia platform
- Online payments (www.judicial.ky)
- COVID-19-related tickets

## **IT INFRASTRUCTURE**

- Work commences to upgrade entire IT infrastructure
- Disaster Recovery Strategy implemented

**CONTINUED OVER**

**CONTINUED PREVIOUS**

**2022**

**CURIA**

- Development of CURIA Attaché module for internal case management Civil and Family Division

**ONLINE PAYMENT**

- Traffic and speeding tickets now payable online
- Maintenance clients can make payments online

**IT INFRASTRUCTURE**

- Major works continue on upgrade to IT infrastructure



*Curia Case Management System demonstration to regional Heads of Judiciary - July 2022.*

# Court Expansion

**It was congratulations all around on Tuesday, 18 October 2022 during a visit by HE the Governor Mr. Martyn Roper to the Courts facilities on Cardinal Avenue where two new state-of-the-art courtrooms have been completed. Those courtrooms became operational in November 2022.**

As part of the court expansion initiative in 2018 and a wider business case plan, the government purchased the building for the courts. To meet the courts' immediate needs whilst this exercise is ongoing, two new court rooms have been installed in the building, namely Courtroom 8 and Courtroom 9. Court Room 8 can operate as a Grand Court and houses all the necessary facilities to accommodate criminal jury trials. Court Room 9 is earmarked as the permanent home for the Court of Appeal and will be used by the Judicial Committee of the Privy Council during their visit in November.

The courtrooms are located on the ground and second floors of the building. The second-floor courtroom was custom-built to accommodate the historic sitting of the Privy Council in Cayman in November 2022. It will be used thereafter by Court of Appeal (CoA) when that Court is in session but will be otherwise used for both Summary and Grand Court trials. The ground floor courtroom will be similarly utilised.

The Governor was hosted by Sir Anthony, Court Administrator Suzanne Bothwell and the Deputy Chief Officer of the Judicial Administration, Natasha Scotland. The party was led on the tour by Senior Project Manager Simon Griffiths, PWD's Major Works Lead Officer, and Assistant Project Manager Colin Wilson.



*(L-R) Sir Anthony Smellie  
KC, KCMG, Simon Griffiths,  
Senior Projects Manager,  
PWD Major Projects Office,  
Governor Martyn Roper,  
Court Administrator Suzanne  
Bothwell*





*(L-R) Suzanne Bothwell, Governor Roper, Sir Anthony, Simon Griffiths, Colin Wilson (Consultant) and Natasha Scotland sit in Court Room 9 where the Judicial Committee of the Privy Council will be based during their visit to the Cayman Islands*

The courtrooms comprise Phase 1 of an expansion programme, the need for which was identified more than 20 years ago. Governor Roper complimented Sir Anthony and the project managers for the “excellent” outcome of the project that, he said, had obviously progressed at an accelerated rate since His Excellency and other top Government officials visited in March this year. Sir Anthony, on the eve of demitting office later this month after more than 24 years as Chief Justice and 29 as a judge, expressed relief that the two courtrooms were completed, but said he remained hopeful that a comprehensive development plan would become a reality soon.

He stated that, “Cayman will need modern, state-of-the-art court facilities, in order to remain at the forefront of the international financial world. A primary consideration for investors when deciding on a domicile of choice is whether, when disputes arise, as inevitably they will, the justice system will provide resolution in a timely and effective manner.”

In addition, the retiring Chief Justice said that he was equally concerned that the people of the Cayman Islands have full access to justice:

“Everyone living in Cayman must also be assured that they will have fair and timely trial of cases which affect their rights, property, and personal security. It should go without saying that our continued ability to deliver on all these assurances will depend on having suitable court facilities.”

The new courtrooms have the facilities required for a modern court— information technology, a conference room for attorneys and defendants, a sound-proof jury room, two sound-proof defendant holding areas, and a press

room. The two new courtrooms comprise the first real development of the court facilities since the current fit-for-purpose Courthouse was inaugurated in the early 1970s.

Tracing the history of the Courts, Sir Anthony remarked that Sir Dennis Malon had, as long ago as 1990 when he was Chief Justice, raised with PWD the need for facilities expansion. This was confirmed by PWD in a late 1990's report. Prompted by Sir Anthony, a 2003/4 Ernst & Young proposal was commissioned, resulting in schematics for a new building at a site in Half Way Pond. However, this proposal was shelved when the effects of the 2008 world financial crisis reached Cayman.

In 2014, a team of consultants lead by PricewaterhouseCoopers (PwC) in collaboration with the NORR Group—a fully integrated firm of architects, engineers, and planners—were commissioned to develop a business case for a comprehensive plan to provide for the needs of a modern court, Chief Justice Smellie said. The team at first presented three alternatives, but a further alternative was requested and developed in 2018-19 for the building of a five-storey courthouse over the car park behind the original Courthouse. Work on the project was suspended due to the onset of the pandemic and the proposals are currently being reviewed by the current Chief justice, Hon. Justice Ramsay-Hale.

# Establishment of the Cayman Islands Legal Assistance Clinic

**The Cayman Islands Legal Assistance Clinic ('the Clinic') represents a cooperative initiative between the Department of Legal Aid ("Legal Aid"), the Cayman Islands Legal Practitioners Association ("CILPA") and the Truman Bodden Law School under the direction of Sir Anthony Smellie KCMG, KC, Chief Justice (Ret.)**

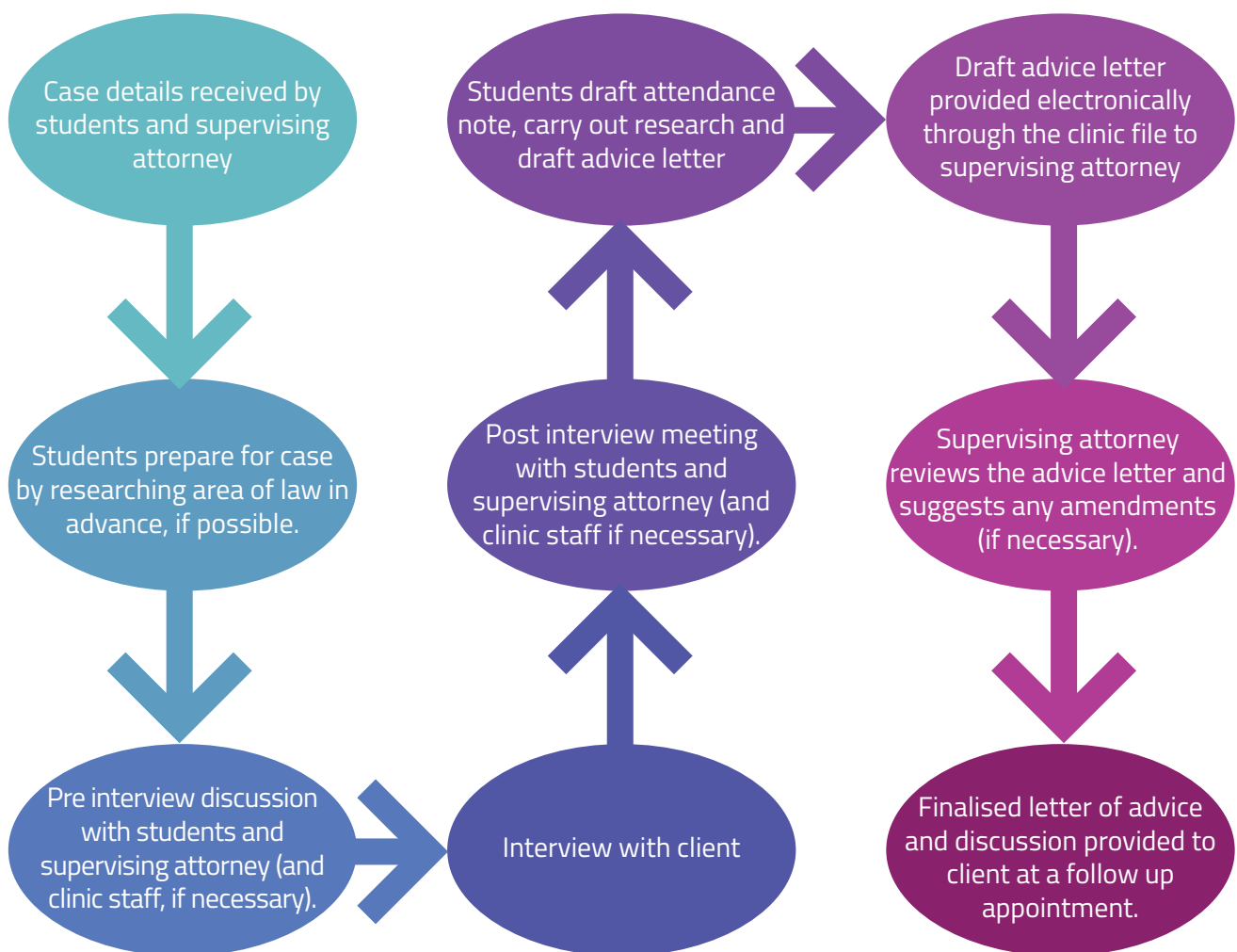
The mandate of the Clinic is to provide greater access to justice for eligible members of the community through the provision of free (pro bono) legal advice and assistance as a complement to the provision of legal services by the local bar and the formal legal aid system. Students at the Truman Bodden Law School have the unique opportunity to take part in hands-on legal work for the benefit of the wider community.



*(L-R) Andrew Perkins (TBLS), Richard Barton, CILPA, Mitchell Davies KC TBLS, Darlene Oko, Legal Aid Counsel for the Legal Aid Department, Sir Anthony Smellie KCMG, KC, Hilde Smith, Personal Assistant to the Chief Justice, Suzanne Bothwell, Court Administrator*

The Clinic operates as a “legal advice” only entity. This means the student will not be required to provide representation to the client before any court, tribunal or board. The Clinic offers free legal advice to members of the public via students under the supervision of qualified attorneys and staff (the “student advisor/attorney team”). While students will at all times be supervised by a qualified attorney in their work in the Clinic, the primary responsibility for providing legal advice to the client will be that of the student.

A summary of the intake and advice process is included in the diagram below.



The areas of law for which the Clinic offers services includes the following:



**CRIMINAL LAW**  
(criminal procedure and  
general criminal law  
advice only)



**FAMILY LAW**



**CIVIL LAW**  
(including landlord tenant,  
debt, and contract disputes  
less than \$20,000 CI)



**EMPLOYMENT LAW**



**PROBATE**



**IMMIGRATION LAW**



**HUMAN RIGHTS**



**WITNESS AND JURY**  
(trial procedure)



**TRAFFIC OFFENCES**



**ASSISTANCE**  
with referrals to appropriate  
agencies/completion of  
applications for legal aid

## Establishment of the Cayman Islands Legal Assistance Clinic

The Clinic began operations in May of 2022 operating two evenings per month, one for intake and one for advice. The Clinic operates between 6 and 9pm and is currently based on the third floor of the Law Courts on Cardinal Avenue.

The following attorneys have participated in the supervision of students during 2022.

- Hayley Allister (Cayman Family Law)
- Louise Desrosiers (Travers Thorp Alberga)
- Stacy Thompson (Thompsons)
- Prathna Bodden (Samson Law)
- Ben Tonner, KC (McGrath Tonner)
- Andrea Williams (Williams Law)
- Kyle Broadhurst (Broadhurst Law)
- Jennifer Fox (Ogier)
- Yvonne Mullen (Hampson & Company)
- Alice Carver (Nelsons)



*Attorneys and Students of the Clinic*

The tables below indicate the cases dealt with by the Cayman Islands Legal Assistance Clinic from May to November 2022.

MAY 2022	
CASE TYPE	NUMBER
Family Law	5
Civil	9
Criminal	1
Immigration	1
Public Law	1
Employment	1

JULY 2022	
CASE TYPE	NUMBER
Family Law	6
Civil	4
Wills/Probate	3
Employment	1
Immigration	1

SEPTEMBER 2022	
CASE TYPE	NUMBER
Family Law	5
Civil	7
Wills/Probate	2
Employment	3

OCTOBER 2022	
CASE TYPE	NUMBER
Family Law	5
Civil	6
Wills/Probate	2
Employment	1
Immigration	1

NOVEMBER 2022	
CASE TYPE	NUMBER
Family Law	1
Civil	4
Wills/Probate	2
Employment	1



# Judicial & Legal Education Institute

**In 2022, Sir Anthony Smellie, Chief Justice (Ret.) announced the launch of the Cayman Islands Judicial and Legal Education Institute (CIJLEI), a Foundation, the objective of which is the continued promotion of excellence and efficiency in the administration and delivery of justice.**

The CIJLEI broadens the scope of its predecessor, the Judicial Education Committee (the JEC), both in reach and funding, in its formal involvement of the legal fraternity as a founding partner. Emphasising the need for continuing professional development for the judiciary, support staff, and the legal fraternity, Sir Anthony said, “the administration of justice involves ensuring proper outcomes which impact the lives, liberties, and properties of persons. Those responsible therefore have an obligation to encourage the highest standards of excellence across the board. This is what has propelled the launch of the CIJLEI as a joint initiative.”

By combining resources, he said, greater efficiencies can be achieved in training and development across all sectors of the delivery of justice to the public at home and abroad. The incoming Chief Justice, the Hon. Justice Ramsay-Hale, who also attended the inaugural meeting, supports the initiative and is committed to its success.

The membership of the CIJLEI board includes the Chief Justice, Justice Ian Kawaley (who leads the programme from the Judiciary’s point of view), Chief Magistrate Valdis Foldats, President of the Cayman Islands Legal Practitioners Association (CILPA) Erik Bodden (who leads on behalf of the legal fraternity), and Court Administrator Suzanne Bothwell.



*Board members of the Cayman Islands Judicial and Legal Education Institute (CIJLEI) at the inaugural meeting with Mr. Robert Lindley, left, who undertook pro bono legal work to establish the Foundation. CIJLEI board members, second from left, are Chief Justice Margaret Ramsay-Hale; the Hon. Justice Ian Kawaley; Sir Anthony Smellie; CILPA President Erik Bodden; and Court Administrator Suzanne Bothwell.*

Sir Anthony said that the Foundation had evolved from a process of extensive consultation with CILPA over the last several years, discussions for which were led by the Legal Advisory Council (LAC). Members of the Council include the Chief Justice, chair; Attorney General Hon. Samuel Bulgin, KC; CILPA's President and Council Member, Messrs. Erik Bodden and Richard Barton, respectively; and Director of the Truman Bodden Law School, Mr. Mitchell Davies, who serves as the secretary to LAC. The LAC is charged with responsibility for legal training and the regulation of the Truman Bodden Law School under the Legal Advisory Council Act.

The newly inaugurated CIJLEI will be jointly funded by the respective training and education budgets of Judicial Administration and CILPA, and by such fees that may be generated by the delivery of programmes. An important aim is that any such fees will be greatly relieved by the result of the delivery of these programmes through CIJLEI.

Sir Anthony noted, "The consensus coming out of the consultative process is that the most cost-effective means of providing training and development programmes is through a single body that would effectively eliminate the duplication of efforts. This will enable efficiencies in the pooling of resources, joint creation of curricula, the identification of faculty, and scheduling of programmes."

As an example of the collaborative nature of the initiatives that he envisaged, Sir Anthony referred to a November 2021 workshop organised by the JEC. That workshop was designed and conducted for Cayman's Criminal Bar and members of the Judiciary by Justice Linda Dobbs, DBE, KC, a retired High Court Judge of England and Wales, and Justice Roger Chapple, a retired UK Senior Circuit Judge, both of whom sat for many years as Acting Judges of the Grand Court. Dame Linda has since devoted her time to judicial training and is currently the Director of the Judicial Institute for Africa (JIFA).

Both Dame Linda and Justice Chapple volunteered their services for the 2021 workshop and have both confirmed their continued support to the CIJLEI. In addition to Dame Linda and Justice Chapple, several experienced legal and judicial professionals across the Commonwealth, including the Caribbean, have pledged their support.

Sir Anthony said: "There are all these wonderful resources that have already pledged support in assembling a core of faculty and administrators for the CIJLEI!"

As an example of local goodwill already extended to the CIJLEI, the pro bono legal work for establishing the foundation was undertaken by Mr. Robert Lindley of Conyers, Dill & Pearman, LLP. In addition, CILPA's President Erik Bodden, as a founder of CIJLEI, has been designated a supervisor for the foundation, along with Sir Anthony as the other founding member.

Mr. Bodden stated that, "The intention is for the CIJLEI to run as a centralised platform for legal and judicial education in the Cayman Islands, covering a wide variety of programmes throughout the year, including, for

example, advocacy workshops and the Judicial Clerkship Programme. It is also hoped that, further down the line, the CIJLEI will play an essential role in the regulation and provision of the yet to be finalised continuing professional development and legal education requirements, anticipated to impact all Cayman attorneys, following the commencement of the Legal Services Act.”

The first initiative under CIJLEI took place in November 2022 and included a refresher workshop in mediation for members of the Judiciary previously trained in Cayman by UK Mediation, pioneers in mediation training. While previous mediation training had focused on family mediation, the November workshop focused on mediation in civil matters. Acting Grand Court Judge Alistair Walters led the organisation of the workshop in conjunction with other members of the Judiciary and senior Court administration staff.

# Court Events

## Distinguished Lecture – Lady Arden



**(CMR) Lady Arden of Heswall, DBE, arrived in the Cayman Islands on Tuesday, 22 March, and delivered the 2022 Special Guest Lecture. Lady Arden was accompanied by her husband Lord Mance and the pair participated in a series of events, the highlight of which was the lecture delivered in the Grand Court on 25 March as part of the Judiciary’s Distinguished Lecture series.**

Lady Arden recently retired jointly from the United Kingdom’s Supreme Court and the Judicial Committee of the Privy Council, the latter being the final appellate court for the Cayman Islands. The topic was “Taking Stock of Recent Jurisprudence of the Privy Council.”

The lecture was delivered to a packed court room full of lawyers from the local bar and ended on an important note. “Drawing the threads together,” Lady Arden observed that,

“... The ability of the Judicial Committee to adapt is very important in today’s world. In March 2020, I had written a speech on an entirely different theme. But that was then and now is now. We now live in a very changed world. We have a new normal and I think some new norms. Courts have had to adapt to new ways of working, particularly remote hearings, and some of these new ways will continue to be used even after the pandemic ends. Things have also moved on in many other ways: for instance, in assessing the things that matter in a society, such as equality of rights and a fairer distribution of rewards, the democratic system (and not one where perhaps lockdown rules can be imposed without proper scrutiny or the right to challenge), and so on.

The pandemic was one inflexion point but there are many others: the challenge of the new technologies, climate change and the consequences of the current war in Ukraine are others. Ukraine may sound a distant place, but it is likely to have global consequences. All the inflexion points that I have mentioned are likely to bring new challenges for the law.

The developed and developing world have a shared interest and experience in these issues. Undoubtedly, they will impose fresh demands on the legal system and the courts. But 'twas ever thus. The work of the law is never done. The courts can never sit on their laurels and think the job is done.

In this lecture, we have looked at several roles of the Judicial Committee. First, as a constitutional court, the Judicial Committee seeks carefully to interpret the constitution of each country as a unique instrument in accordance with its established generous approach, consistently with the text, and taking appropriate account of international fundamental rights instruments. In the field of public law, the Judicial Committee has sought to ensure compliance with the law by public officials and bodies, and the proper exercise of their powers. In commercial law, the Judicial Committee has sought to apply the general law in a way that it keeps it up to date and the wheels of commerce, and therefore the economy, rolling in an appropriate fashion. The work of the Judicial Committee is very varied, and the Judicial Committee considers case law from many jurisdictions. Through its various roles, the Judicial Committee has made a substantial contribution to the development of public and private law.

Overall, in each of these areas, as well as others that I have not mentioned, the Judicial Committee has demonstrated its ability to act as the final court of appeal for many different jurisdictions. Its case law demonstrates its valuable contribution in many areas of law, its ability to keep the law up to date, its flexibility in drawing on many sources and its versatility in addressing a wide range of issues as final arbiter. I recall from my time as a QC working occasionally in Bermuda that the Privy Council was held in high esteem. Long may that continue. Moreover, looking at the matter from its own perspective, the Judicial Committee values its role and appreciates the quality of the judgments produced in the various jurisdictions. Furthermore, even in my relatively short and recent experience, it is apparent that many cases that come before the Judicial Committee raise issues which are of international importance. I have sought to show this elsewhere in relation to cases in the financial services field, particularly from this jurisdiction.

The Judicial Committee will continue to carry out its role to the highest standards for each jurisdiction so long as that jurisdiction wishes it to do so.”

In addition to the lecture, the distinguished jurist also participated in a panel discussion sponsored by the International Women’s Insolvency & Restructuring Confederation, Cayman Islands Network (IWIRC), on Wednesday,

30 March, on the topic of “Break the Bias in the Workplace.” The event was in recognition of International Women’s Month. Other IWIRC panellists were Cayman Islands Grand Court Justice Margaret Ramsay-Hale and Sophia-Ann Harris, chairwoman of the Cayman Islands Anti-Corruption Commission and founder and former managing partner of the law firm Solomon Harris. Rachel Reynolds, QC, Global Senior Partner, Ogier, was the moderator.

Meanwhile, her husband, Lord Mance, chaired a joint Judicial Administration and RISA (Recovery & Insolvency Specialists’ Association) Cayman panel discussion on Thursday, 24 March at the Camana Bay Cinema. That panel’s topic was “The Role and Benefits of Arbitration—the International and Caymanian Perspective.” Notably, Lord Mance delivered the Distinguished Guest Lecture at the Cayman Islands Grand Court in 2015 on the topic of “Jurisdiction and Justiciability.”

A visit to the Truman Bodden Law School also saw students have a chance to meet Lady Arden for a question-and-answer session.

Lady Arden was appointed to the Bench in 1993, when she became the first woman to be appointed to the Chancery Division, one of three divisions of the High Court of Justice of England and Wales. As is customary, on that appointment, she was made Dame Commander of the Order of the British Empire (DBE).

The Chancery Division is that country’s largest unit for handling business and property cases. Lady Arden was subsequently appointed to the Court of Appeal of England and Wales in 2000, where she served for 18 years. In October 2018, she was appointed jointly to the United Kingdom Supreme Court and the Judicial Committee of the Privy Council. The Supreme Court is the highest for England and Wales, Scotland, and Northern Ireland. Judges are appointed by the Queen on the advice of the Prime Minister, who receives recommendations from a selection commission.

As a trailblazer for women in jurisprudence, Lady Arden was featured in a video message published by [www.First100Years.org.uk](http://www.First100Years.org.uk), celebrating women’s journey in law. In that video message, Lady Arden said,

“I believe in diversity of thought. My main interest in the law is the cerebral approach of thinking about what the law should be and how it should respond to society’s needs—and how it should move on when it is right for it to move on.”

In that discussion, she said, “[T]here ought to be many minds brought to bear. The research shows that if you bring many minds from different directions, whether it is race, or gender, or ethnicity—whatever—you get a richer result.”

In a career spanning 51 years, Lady Arden was called to the bar at Gray’s Inn in 1971 and later joined Lincoln’s Inn in 1973. She read law at Girton College, Cambridge, gaining a starred first in the LLM. She was also awarded an LLM degree in 1970 from Harvard Law School, which she attended as a Kennedy Scholar.



# Court Events

## Conference of CARICOM Chief Justices and Heads of Judiciary



*From Left: Hon. Adrian Saunders, President of the Caribbean Court of Justice; Hon. Michelle Arana, Acting Chief Justice (Belize); Hon. Narinder Hargun, Chief Justice (Bermuda); Hon. Sir Patterson Cheltenham, KA, Chief Justice (Barbados); Hon. Sir Anthony Smellie KCMG, KC Chief Justice (Cayman Islands); Hon. Yonette Cummings-Edwards, Acting Chancellor of the Judiciary (Guyana); Hon. Ian Winder, Chief Justice Designate (Bahamas); Hon. Mabel Agyemang, Chief Justice (Turks and Caicos Islands); Hon. Justice Ivor Archie, Chief Justice (Trinidad and Tobago); and Hon. Bryan Sykes, OJ, Chief Justice (Jamaica)*

**Among the key outcomes of the recent meeting in Cayman of regional Chief Justices and Heads of Judiciary was a resolution to establish a forum for communication between the regional Heads of Government and the Heads of Judiciary (HoJs) to arrive at common solutions for “tackling crime and other pressing regional issues that intimately concern the administration of justice”.**

Heads of Judiciary from across the Caribbean region and Bermuda met in Grand Cayman on 28 and 29 July 2022 for the two-day Conference of of CARICOM Chief Justices and Heads of Judiciary, hosted by Cayman’s then Chief Justice Sir Anthony Smellie.

“Our July meeting of the Conference of HoJs was, by all accounts, highly successful,” Chief Justice Smellie said. “Over the course of two long days a very full agenda was discussed, resulting in no less than eleven very meaningful resolutions for the advancement of our work for the administration of justice both within each of our member countries and regionally.”

The soon-to-be retired Chief Justice said that it was an honour for the Cayman Islands and for him personally to have hosted this meeting for the second time, the first being in 2007.

“The conference at its meetings provides a very important forum for the HoJs to consult and collaborate towards the improvement of access to justice for our citizens of the region. It is therefore a forum which should be regarded and treated as a permanent regional institution,” Sir Anthony said.

Among other major outcomes of the conference was the sharing of lessons learned from the application of information technology during the COVID-19 pandemic, as signalled in the conference’s theme, “Administering Justice by Use of Information Technology: Building on COVID-19 Experiences”.

As part of this focus on technology, the HoJs visited a Courthouse on the second day of the conference for an on-site joint presentation on the Curia Suite of Court Applications in use by the Cayman Courts. The joint presentation was led by the Caribbean Agency for Justice Solutions (CAJS) Executive Director Bevil Wooding and



*Chief Justice Sir Anthony Smellie addresses conference attendees*

Chief Technology Officer Richard Wall, and the Cayman Judicial Administration senior team. As an outcome of this presentation, the HoJs passed a strongly worded resolution calling for a commitment-in-principle in support of CAJS’s court management platform.

In other technology-related resolutions, the HoJs recommended that regional judiciaries consider in appropriate cases the permanent adoption of measures to



*Swanky Kitchen Band performs*

allow for the virtual participation of parties and witnesses in court proceedings. To facilitate this, the HoJs proposed the establishment of supervised kiosks at remote locations with assisted access (where needed) to proceedings by way of Zoom or other similar technology. They also pledged the continued sharing among the membership of protocols and Practice Directions developed for the use of IT in response to the pandemic and more generally.

Other presenters at the conference included a virtual and in-person team led by JURIST Project Director Gloria Richards-Johnson. The JURIST project is a multi-million-dollar Canadian government-funded Judicial Reform and Institutional Strengthening (JURIST) project, which supports business continuity efforts in the ongoing COVID-19 pandemic. The Conference resolved to adopt six recommendations by the visiting JURIST team for a post-JURIST-project collaborative arrangement to sustain its gains and achievements.

Importantly, the Conference also resolved that a Conference e-Archive be established as part of the final collaborative effort with JURIST. It was agreed that the e-Archive be hosted by the Caribbean Court of Justice (CCJ) based in Trinidad, as part of the Knowledge Management System (KMS), a digital platform to be created in the final phase of the JURIST Project.

A report on another multi-million-dollar Canadian-Government-funded project, the IMPACT Justice Project, led by UWI's Professor Velma Newton, was well received by the Conference. The overall goal of this project, which concludes in March 2023, is to enhance access to justice via promotion of the drafting of legislation, the use of alternative dispute resolution, and legal training and sensitisation, among 17 aims.

The conference also benefitted from a virtual presentation by the US National Center for State Courts (NCSC) Project Director JoAnne Richardson and her team on a Virtual Judicial Education Platform "JUST-CONNECT", an aspect of the US Government's Caribbean Basin Security Initiative. The starting point of this virtual education platform would be a pilot in Trinidad and Tobago to inform its adoption and management, the presenters said. The conference resolved to resume discussions on this project as it develops.

Other topics included wellness, with virtual presentations by Behavioural Psychologist Dr. Diane Douglas of Trinidad-based Douglas and Associates and Psychiatrist Dr. Joseph Sadek of the Nova Scotia Health Services and Department of Psychiatry, Dalhousie University. At the end of the presentations, the HoJs called for the introduction of a programme of wellness, including psychological and psychiatric support, for judiciary as well as judicial support officers.

As part of the continuing impacts of these annual conferences, a large Cayman contingent is expected to attend a meeting of its training arm, the Conference of Caribbean Judicial Officers (CAJO), in St. Lucia in October, having attended the 2011 and 2019 CAJO conferences in Nassau and Belize respectively. CAJO will serve as part of the implementation of training recommendations from this recent HoJs's conference.





*HOJ visiting local cultural site, Pedro St. James and wearing locally made thatch hats as part of their cultural immersion*

Apart from these goals to drive solutions to issues impacting the administration of justice across the region, the conference membership took time out to review its constitution, confirming the inclusion of the mid-Atlantic territory of Bermuda. The conference membership will therefore include Bermuda henceforth, along with the 20 CARICOM Member and Associate Member States, bringing the conference membership to 22 territories (including the Netherland Antilles and Aruba, which is not currently a member of CARICOM).

Notably, the Chief Justice of the Eastern Caribbean Supreme Court, the Hon. Dame Janice Pereira, who represents nine CARICOM Member and Associate Member States, was unable to attend because of unexpected intervening circumstances. Ten other Heads of Judiciaries attended, including the President of the CCJ. Regrets were tendered by the heads of judiciaries of Suriname and the Netherlands Antilles and Aruba. The post of chief justice of Haiti, which is a Member of CARICOM, has remained vacant since 2011.

The Conference of Heads of Judiciary opened on Thursday, 29 July with a ceremony and reception at the Ritz-Carlton Grand Cayman, at which the Acting Governor, Honourable Franz Manderson, and the Premier, Honourable Wayne Panton, formally welcomed the visiting heads of judicature. The opening ceremony was chaired by Mr. Mitchell Davies, Director of the Truman Bodden Law School; prayers were offered by the Rev. Dr. Yvette Noble-Bloomfield, Regional Deputy General Secretary of the United Church in Jamaica and the Cayman Islands and Chief Justice Sir Anthony Smellie introduced the Conference focus and goals.





# Court Events

## Privy Council Visit



**The Judicial Committee of the Privy Council (JCPC) sat in the Cayman Islands 15 – 18 November 2022. Accompanying JCPC President The Rt. Hon. The Lord Reed of Allermuir for the opening ceremonies were Deputy President The Rt. Hon. The Lord Hodge, The Rt. Hon. The Lord Lloyd-Jones, The Rt. Hon. The Lord Briggs of Westbourne, and The Rt. Hon. The Lord Kitchin.**

This was the first time that the JCPC has sat in an Overseas Territory (OT) of the United Kingdom. The Judicial Committee of the Privy Council is the highest court of appeal for many Commonwealth countries, as well as the United Kingdom's overseas territories, crown dependencies, and military sovereign base areas. This includes the Cayman Islands.

The UK Supreme Court Justices are the permanent judges of the JCPC, which can include other senior judges who are Privy Counsellors. The judges who sat in the Cayman Islands are all Justices of the UK Supreme Court. The UK

Supreme Court is the final court of appeal for civil cases in the UK and is the final court of appeal for criminal cases from England, Wales, and Northern Ireland. It hears appeals of the greatest public or constitutional importance affecting the whole population.

As the final appellate court for the Cayman Islands, the JCPC, normally based in the UK, is, therefore, “as much our Court as it is (in the form of the Supreme Court) for the populations of the United Kingdom,” explained the Chief Justice, the Hon. Sir Anthony Smellie. “The visit, therefore, signifies that the JCPC is an integral part of the Cayman Islands Justice System when it provides a final opportunity for judicial resolution of cases that may be appealed to it from the Cayman Islands Court of Appeal. So, the visit really symbolises the connectivity and links among all our courts right up to the final appellate court for the Cayman Islands—the Judicial Committee of the Privy Council.”

In advance of the arrival of the members of the JCPC, The Hon. Premier G. Wayne Panton JP, MP noted that the JCPC comprises judges of the highest international reputations and standards and is the pinnacle of jurisprudence.

“The Cayman Islands benefits tremendously from having the Judicial Committee of the Privy Council as our highest court. Across all areas of jurisprudence, including international financial services matters, it underpins confidence in our good governance. We eagerly look forward to welcoming the Privy Council on their first ever visit and sitting in the Cayman Islands,” Premier Panton said.



*Clerks of Court and members of the Court Administration team with the members of the JCPC Executive team*

Lord Reed said, “I am delighted that the Privy Council will be sitting in the Cayman Islands in November. As the final court of appeal for the Cayman Islands, we hear cases of profound importance to everyone across the island. My colleagues and I strongly believe that the experience of attending a court hearing in person should not be limited to

those able to get to London. I am very pleased that people in the Cayman Islands will have the opportunity to see the Court in operation locally and I look forward to meeting members of the legal profession and law students. The JCPC is committed to being one of the most open and accessible courts in the world and, like all our hearings, the cases we hear in the Cayman Islands will be live streamed for everyone who cannot get to see us in person.”

HE the Governor, Mr. Martyn Roper, OBE, said of the visit, “I am delighted that the Supreme Court of the United Kingdom and Judicial Committee of the Privy Council will visit the Cayman Islands and I look forward to welcoming them to our shores.”

The Governor said that the visit would “enhance public understanding of our legal system and the essential role played by the Privy Council as Cayman’s final Court of Appeal. Our highly respected independent judicial system is a cornerstone of the success of the Cayman Islands. The Privy Council visit underlines the confidence we can all have in our judicial system.”

The JCPC was invited to sit in the Cayman Islands by the Cayman Islands Judiciary and the Cayman Islands Government. As part of the opening ceremonies for the Court on Tuesday, November 15, 2022, the Justices inspected a Royal Cayman Islands Police (RCIPS) Guard of Honour, which was followed by a reception. After the reception, the formal opening of the Court took place in the newly constructed Court Room 9.



*JCPC with Ask a Justice Students*

On Wednesday morning, high school students from St. Ignatius High, Cayman Prep, and the Dual Enrolment (DU) programme at the University College of the Cayman Islands (UCCI) participated in an “Ask a Justice” session with



the Justices. The DU students are drawn from the senior-year students from John Gray High School and Clifton Hunter High. The Ask a Justice programme, initiated by the JCPC, is said to provide a unique insight into the work of the Justices and is excellent for students with a keen interest in the law. Prior to the session, teachers from participating schools all reported an enthusiastic response from the students.

“The students are very excited to be in attendance and have been working through their lunchbreaks this week to get prepared,” said Mr. Daniel Baker head of Sixth Form at Cayman Prep. “I am sure the day will help motivate them to do well in their forthcoming exams and identify suitable career pathways in Law.”

This session of Ask a Justice will be available to the three institutions via live stream to allow other students to view the session. Other activities of the JCPC included a “Court Users” meeting, attended by a cross-section of the legal community.



*JCPC and Chief Justice Margaret Ramsay-Hale at CILPA Dinner*

Speaking at the opening ceremony on the Tuesday at the Opening Ceremony, Lord Reed said, “This is an important occasion in the history of the Judicial Committee of the Privy Council. It is a privilege for us to serve as the final court of appeal for the Cayman Islands. That means serving all the people of the Islands. Our work is important to life in the Islands, and to the prosperity of the Islands. That is a heavy responsibility, and one that we take very seriously.”

Continuing, Lord Reed said that the JCPC had prioritised establishing a “strong relationship with the Islands. We want to get to know the Islands and the people of the Islands, to learn about life here and the challenges that you face. Since we arrived, we have been spending time with members of the judiciary here, visiting places of interest, and learning about the economy and the social life of the Islands, and the challenges that people face. We were honoured to be able to take part in the Remembrance Service on Sunday, and were greatly impressed by the sense of community, by the fact that everyone was involved, from veterans and community leaders to cubs and brownies.”

Prior to the opening, the Lord Justices, accompanied by the Hon. Chief Justice Margaret Ramsay-Hale, participated in a wreath-laying ceremony on Remembrance Sunday at the Cenotaph in memory of those who died in the two world wars, and at the Seaman’s Memorial.



*Chief Justice Ramsay-Hale and members of the JCPC lay wreaths at Remembrance Day ceremony*

Cases heard by the JCPC, in order of hearings, were Family Mart China Holding Co. Ltd. (Respondent) v Ting Chuan (Cayman Islands) Holding Corporation (Appellant)

(Cayman Islands) HEB Enterprises Ltd. and another (Respondents) v Bernice Richards (as Personal Representative of the Estate of Anthony Richards, Deceased) (Appellant); and Justin Ramoon (Appellant) v Governor of the Cayman Islands and another (Respondent) (Cayman Islands).



*JCPC meets with Truman Bodden Law School Students*



# Court and Administrative Staff

## Personnel Costs

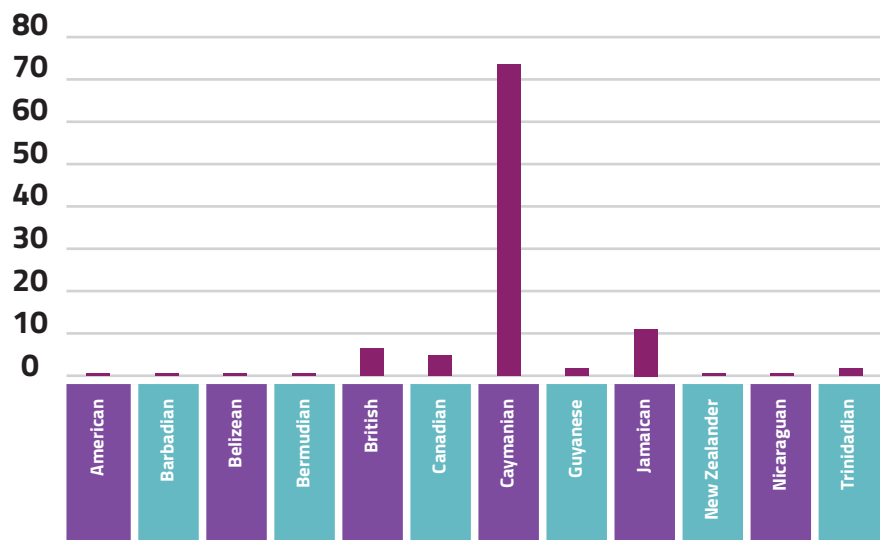
Budget 2022	Supplementary 2022	Y-T-D Budget 22	Y-T-D Actual 22	Difference Y-T-D Budget/Actual	Variance Full Year Budget/Actual
8,951,940	-	7,459,950	6,198,273	1,261,677	2,753,667.06

## Personnel Data (11 Nov 2022)

Staff numbers	106	Includes 10 Judiciary
Average age	44.8	
Gender F/M	73 (68%)	33 (32%)
Caymanian/Non-Caymanian	73 (68%)	33 (32%)
Average length of service	9.2	

## Nationality

American	1
Barbadian	1
Belizean	1
Bermudian	1
British	7
Canadian	5
Caymanian	73
Guyanese	2
Jamaican	11
New Zealander	1
Nicaraguan	1
Trinidadian	2



## Retirements

We said farewell to the Court's Law Librarian, **Mrs. Beverly Speirs**, who retired in May 2022. Ms. Bev, as she was fondly known, was also Librarian for the Attorney General's Office, the Office of the Director of Public Prosecution and the Law School for many years. According to our records Ms. Bev served over 19 years in the Courts which is extraordinary when you consider this was her second career, her first being librarian in our public school system.

Ms. Bev managed the work in all four entities seamlessly and was a great resource for the judiciary and we thank her for her service to the courts. We also welcomed our new Librarian, Mr. Victor Villarin.

**Mr. Cloden "JR" Douglas**, well known Caymanian musician and entertainer, served as a Marshal of the Courts for nearly 19 years until his retirement last year August. JR was our resident "sound man" for the Grand Court Opening for many years, managing all the Court's audio needs. We thank him for his support of the Judiciary over his many years of service.

In 2022, we also said goodbye to **Mrs. Patricia Palmer** who was Personal Assistant to the Chief Justice for some 16 years before transitioning to Judicial Affairs Administrative Manager in 2021, a post with responsibility for managing the rosters for the temporary judges and their travel and other arrangements.

We thank Mrs. Palmer for years of dedicated service to Chief Justice Smellie and other members of the Judiciary and wish her well in retirement. I take this opportunity to formally welcome her replacement, Ms. Rene Shortridge.

## Transitions

A number of employees transitioned upward within the organisation, and we are very proud of their achievements:

**Ms. Tori Vernon**, a former Executive Officer in the Criminal Registry, successfully competed for her new role of Registrar of the Specialist Courts, which include the Drug Court, the Mental Health Court and the Domestic Violence Courts.

Tori replaces **Ms. Katrina Watler** who was appointed the new Supervisor for the Criminal Registry. **Ms. Monique Fearon**, formerly an Executive Officer in the Civil Registry is now a Clerical Officer in the Criminal Registry. **Ms. Meriam Jennings**, formerly an Accounts Accounts Officer, is now Court Funds & Finance Officer.



# Financial statements



# **GOVERNMENT OF THE CAYMAN ISLANDS**

## **JUDICIAL ADMINISTRATION**

### **FINANCIAL STATEMENTS**

**31 DECEMBER 2022**

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Judicial Administration  
Cayman Islands Government  
P.O. Box 495  
Grand Cayman KY1-1106  
Cayman Islands.  
Tel: 345-949-4296



## STATEMENT OF RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

These financial statements have been prepared by the Judicial Administration in accordance with the provisions of the *Public Management and Finance Act (2020 Revision)*.

We accept responsibility for the accuracy and integrity of the financial information in these financial statements and their compliance with the *Public Management and Finance Act (2020 Revision)*.

As Court Administrator, I am responsible for establishing and maintaining a system of internal controls designed to provide reasonable assurance that the transactions recorded in the financial statements are authorised by Act, and properly record the financial transactions of the Judicial Administration.

As Court Administrator and Chief Financial Officer, we are responsible for the preparation of the Judicial Administration's financial statements, representation and judgments made in these statements.

The financial statements fairly present the financial position, financial performance and cash flows for the year ended 31 December 2022.

To the best of our knowledge we represent that these financial statements:

- (a) completely and reliably reflect the financial transactions of the Judicial Administration for the year ended 31 December 2022.
- (b) fairly reflect the financial position as at 31 December 2022 and performance for the year ended 31 December 2022.
- (c) comply with International Public Sector Accounting Standards as set out by International Public Sector Accounting Standards Board under the responsibility of the International Federation of Accountants.

The Office of the Auditor General conducts an independent audit and expresses an opinion on the accompanying financial statements which is carried out by its agent. The Office of the Auditor General and its agent have been provided access to all the information necessary to conduct an audit in accordance with International Standards on Auditing.

Signed by: Suzanne Bothwell, Court Admi  
Signed at: 2023-04-30 17:28:13 -04:00  
Reason: Approved by Suzanne Bothwell.

A handwritten signature in black ink, appearing to read "Suzanne Bothwell".

Suzanne Bothwell  
Court Administrator

Date: 30 April 2023

A handwritten signature in black ink, appearing to read "Kathleen Brown-Gremli".

Kathleen Brown-Gremli  
Chief Financial Officer

Date: 30 April 2023



## AUDITOR GENERAL'S REPORT

### To the Court Administrator and the Members of Parliament

#### Opinion

I have audited the financial statements of the Office of the Judicial Administration, which comprise the statement of financial position as at 31 December 2022 and the statement of financial performance, statement of changes in net assets/equity and statement of cash flows for the year ended 31 December 2022, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information as set out on pages 10 to 25

In my opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Judicial Administration as at 31 December 2022 and its financial performance and its cash flows for the year ended 31 December 2022 in accordance with International Public Sector Accounting Standards.

#### Basis for Opinion

I conducted my audit in accordance with International Standards on Auditing (ISAs). My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of my report. I am independent of the the Judicial Administration in accordance with the International Ethics Standards Board for Accountants' *Code of Ethics for Professional Accountants (IESBA Code)*, together with the ethical requirements that are relevant to my audit of the financial statements in the Cayman Islands, and I have fulfilled my other ethical responsibilities in accordance with these requirements and the IESBA Code. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion. In rendering my audit opinion on the financial statements of the Judicial Administration, I have relied on the work carried out on my behalf by a public accounting firm that performed it's work in accordance with International Standards on Auditing.

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

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

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

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

## AUDITOR GENERAL'S REPORT (continued)

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

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

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

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

I have undertaken the audit in accordance with the provisions of Section 60(1)(a) of the *Public Management and Finance Act (2020 Revision)*. I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.



Sue Winspear  
Auditor General

30 April 2023  
Cayman Islands

**JUDICIAL ADMINISTRATION  
STATEMENT OF FINANCIAL POSITION  
AS AT 31 DECEMBER 2022  
(Expressed in Cayman Islands Dollars)**

Prior Year Actual CI\$000		Note	Current Year Actual CI\$000	Approved Budget CI\$000	Variance (Budget vs. Actual) CI\$000
	<b>Current Assets</b>				
776	Cash and cash equivalents	2,16	1,550	2,539	989
2,443	Receivables from exchange transactions	3,16,17	714	1,203	489
525	Other receivables	3,16,17	569	10	(559)
115	Prepayments	16	185	75	(110)
<u>3,859</u>	<b>Total Current Assets</b>		<u>3,018</u>	<u>3,827</u>	<u>809</u>
	<b>Non-Current Assets</b>				
582	Property and equipment	4,16	740	1,006	266
235	Intangible assets	5,16	216	517	301
<u>817</u>	<b>Total Non-Current Assets</b>		<u>956</u>	<u>1,523</u>	<u>567</u>
<u>4,676</u>	<b>Total Assets</b>		<u>3,974</u>	<u>5,350</u>	<u>1,376</u>
	<b>Current Liabilities</b>				
10	Trade payables	6	3	-	(3)
294	Accruals and other liabilities	6,16	501	275	(226)
97	Employee entitlements	7,16	91	100	9
1,754	Surplus payable	8,16,17	390	1,290	900
<u>2,155</u>	<b>Total Current Liabilities</b>		<u>985</u>	<u>1,665</u>	<u>680</u>
<u>2,155</u>	<b>Total Liabilities</b>		<u>985</u>	<u>1,665</u>	<u>680</u>
<u>2,521</u>	<b>Net Assets</b>		<u>2,989</u>	<u>3,685</u>	<u>696</u>
	<b>Equity</b>				
3,811	Contributed capital	16	4,279	4,975	696
(1,290)	Accumulated deficit		(1,290)	(1,290)	-
<u>2,521</u>	<b>Total Equity</b>		<u>2,989</u>	<u>3,685</u>	<u>696</u>

The accounting policies and notes on pages 10 to 25 form part of these financial statements.

**JUDICIAL ADMINISTRATION  
STATEMENT OF FINANCIAL PERFORMANCE  
FOR THE YEAR ENDED 31 DECEMBER 2022  
(Expressed in Cayman Islands Dollars)**

Prior Year Actual CI\$000		Note	Current Year Actual CI\$000	Approved Budget CI\$000	Variance (Budget vs Actual) CI\$000
<b>Revenue</b>					
10,337	Sales of outputs to Cabinet	<b>10,17</b>	11,537	12,039	502
52	Other revenue	<b>10,16</b>	23	41	18
<b>10,389</b>	<b>Total Revenue</b>	<b>10</b>	<b>11,560</b>	<b>12,080</b>	<b>520</b>
<b>Expenses</b>					
7,224	Personnel costs	<b>11,16,17</b>	7,617	8,952	1,335
2,745	Supplies and consumables	<b>12,16</b>	3,259	2,748	(511)
189	Depreciation and amortization	<b>4,5,16</b>	294	380	86
<b>10,158</b>	<b>Total Expenses</b>		<b>11,170</b>	<b>12,080</b>	<b>910</b>
<b>231</b>	<b>Surplus for the year</b>		<b>390</b>	<b>-</b>	<b>(390)</b>

The accounting policies and notes on pages 10 to 25 form part of these financial statements.

**JUDICIAL ADMINISTRATION**  
**STATEMENT OF CHANGES IN NET ASSETS/EQUITY**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**  
**(Expressed in Cayman Islands Dollars)**

	Contributed Capital	Accumulated Deficit	Total Net Assets/Equity	Orginal Budget	Final Budget	Variance (Original Budget vs. Actual)
	CI\$000	CI\$000	CI\$000	CI\$000	CI\$000	CI\$000
<b>Balance at 31 December 2020</b>	<b>3,290</b>	<b>(1,290)</b>	<b>2,000</b>	<b>1,888</b>	<b>1,888</b>	<b>(112)</b>
Equity injection for the year 2021	521	-	521	125	925	(396)
Surplus for the year 2021	-	231	231	-	-	(231)
Surplus repayable due for the year 2021	-	(231)	(231)	-	-	231
<b>Balance at 31 December 2021</b>	<b>3,811</b>	<b>(1,290)</b>	<b>2,521</b>	<b>2,013</b>	<b>2,813</b>	<b>(508)</b>
<b>Balance at 1 January 2022</b>	<b>3,811</b>	<b>(1,290)</b>	<b>2,521</b>	<b>3,275</b>	<b>*3,275</b>	<b>754</b>
Equity injection for the year 2022	468	-	468	410	410	(58)
Surplus for the year 2022	-	390	390	-	-	(390)
Surplus repayable due for the year 2022	-	(390)	(390)	-	-	390
<b>Balance at 31 December 2022</b>	<b>4,279</b>	<b>(1,290)</b>	<b>2,989</b>	<b>3,685</b>	<b>3,685</b>	<b>696</b>

\*There is a difference in the budget roll forward, as the 2022 budget document was updated to be more in line with actuals.

The accounting policies and notes on pages 10 to 25 form part of these financial statements.



**JUDICIAL ADMINISTRATION  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 31 DECEMBER 2022  
(Expressed in Cayman Islands Dollars)**

Prior Year Actual CI \$'000		Note	Current Year Actual CI \$'000	Approved Budget CI \$'000	Variance (Budget vs. Actual) CI \$'000
<b>Cash flows managed on behalf of Cabinet</b>					
<b>Operating Activities</b>					
Cash received:					
52	Sale of goods and services - third party		23	41	18
8,976	Sales to Cabinet		13,334	11,937	(1,397)
Cash used:					
(7,232)	Personnel costs		(7,623)	(8,952)	(1,329)
(3,300)	Supplies and consumables		(3,241)	(2,748)	493
<u>(1,504)</u>	Net cash (used by) from operating activities	<b>14</b>	<u>2,493</u>	<u>278</u>	<u>(2,215)</u>
<b>Investing Activities</b>					
Cash used:					
(557)	Purchase of property and equipment and Intangibles	<b>4,5</b>	(436)	(430)	6
-	Disposal/Derecognition	<b>4</b>	3	-	(3)
<u>(557)</u>	Net cash flow used in investing activities		<u>(433)</u>	<u>(430)</u>	<u>3</u>
<b>Financing Activities</b>					
Cash received/(used):					
-	Payment of surplus		(1,754)	-	1,754
521	Equity injections from Cabinet		468	410	(58)
<u>521</u>	Net cash flows from financing activities		<u>(1,286)</u>	<u>410</u>	<u>1,696</u>
(1,540)	Net (decrease)/increase in cash and cash equivalents held		774	258	(516)
<u>2,316</u>	Cash and cash equivalents at beginning of year		<u>776</u>	<u>2,281</u>	<u>1,505</u>
<u><b>776</b></u>	Cash and cash equivalents at the end of the year		<u><b>1,550</b></u>	<u><b>2,539</b></u>	<u><b>989</b></u>

The accounting policies and notes on pages 10 to 25 form part of these financial statements.

**JUDICIAL ADMINISTRATION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022  
(Expressed in thousands of Cayman Islands Dollars)**

**Description and principal activities**

Judicial Administration (the “Entity”) is a Government-owned entity as defined by section 2 of the Public Management and Finance Act (2020 Revision) and is domiciled in the Cayman Islands.

The nature of activities include the provision of administrative support for the dispensation of justice in the Cayman Islands, for judicial and mutual legal assistance to foreign courts and governments and for the resolution of disputes that come before the Courts.

Its principal activities and operations include all activities carried out in terms of the outputs purchased by the Entity as defined in the Budget Statement for the Government of the Cayman Islands (the “Government”) for the year ended 31 December 2022.

In addition, the Entity has reported the activities that it administers on behalf of Cabinet.

The principal address of the Entity is located at 61 Albert Panton Street, George Town, Grand Cayman. As of 31 December 2022, Judicial Administration had 97 employees (2021: 89)

**Note 1: Significant accounting policies**

These financial statements have been prepared in accordance with International Public Sector Accounting Standards (“IPSAS”) issued by the International Federation of Accountants and its International Public Sector Accounting Standards Board using the accrual basis of accounting. Where additional guidance is required, International Financial Reporting Standards (“IFRS”) issued by the International Accounting Standards Board are used.

**New and revised accounting standards issued that are not yet effective for the financial year beginning 1 January 2022 have not been early adopted by the Entity.**

Certain new accounting standards have been published that are not mandatory for the 31 December 2022 reporting period and have not been early adopted by the Entity. The Entity’s assessment of the impact of these new standards are set out below.

IPSAS 41, Financial Instruments was issued in August 2018 and shall be applied for financial statements covering periods beginning on or after 1 January 2023. IPSAS 41 establishes new requirements for classifying, recognizing and measuring financial instruments to replace those in IPSAS 29, Financial Instruments: Recognition and Measurement. The impact on the Entity’s financial statements will be assessed in the next financial year.

IPSAS 42, Social Benefits was issued in December 2018 and shall be applied for financial statements covering periods beginning on or after 1 January 2023. IPSAS 42 defines social benefits and determines when expenses and liabilities for social benefits are recognized and how they are measured. The impact on the Entity’s financial statements will be assessed in the next financial year.

IPSAS 43, Leases was issued in January 2022 and shall be applied for financial statements covering periods beginning on or after 1 January 2025. IPSAS 43 sets out the principles for the recognition, measurement, presentation and disclosure of leases. The impact on the Entity’s financial statements will be assessed in the next financial year.

**JUDICIAL ADMINISTRATION  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2022  
(Expressed in thousands of Cayman Islands Dollars)**

**Note 1: Significant accounting policies (continued)**

The accounting policies set out below have been applied consistently to all periods presented in these financial statements. There have been no significant changes to the accounting policies during the year ended 31 December 2022.

**(a) Basis of preparation**

These financial statements have been prepared on a going concern basis. The financial statements are presented in Cayman Islands dollars and the measurement base applied to these financial statements is the historical cost basis.

**(b) Reporting period**

The current reporting period is for the 12 months starting on 1 January 2022 and ended 31 December 2022.

**(c) Budget amounts**

The 2022 approved budget amounts were prepared using the accrual basis of accounting and the accounting policies have been consistently applied with the actual financial statement presentation. The 2022 budget was presented in the 2022-2023 Budget Statement and approved by the Parliament on 8 December 2021.

The appropriations presented in a Budget Statement covers a budget period of two financial years. The 2022-2023 Budget Statement covers the two financial years commencing 1 January 2022 to 31 December 2023. Unused appropriations from the first budget year can be transferred to the second. The 2022-2023 appropriations will lapse at the end of the budget period ending 31 December 2023.

**(d) Judgements and estimates**

The preparation of financial statements in accordance with IPSAS requires judgments, estimates, and assumptions affecting the application of policies and reported amounts of assets and liabilities, revenue and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances. The account balances that require judgment are receivables from exchange transactions, other receivables, property and equipment, intangible assets and accruals and other liabilities. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the reporting period and in any future periods that are affected by those revisions.

**(e) Revenue**

Revenue is recognised in the accounting period in which it is earned. Revenue received but not yet earned at the end of the reporting period is deferred as a liability until it is earned. The Entity derives its revenue through the provision of services to Cabinet, to other agencies in the Government and to third parties. Revenue is recognized at the fair value of services provided.

**(f) Expenses**

Expenses are recognised when incurred on the accrual basis of accounting. In addition, an expense is recognized for the consumption of the estimated fair value of contributed goods and services received, when an estimate can realistically be made.

**JUDICIAL ADMINISTRATION  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2022  
(Expressed in thousands of Cayman Islands Dollars)**

**Note 1: Significant accounting policies (continued)**

**(g) Operating leases**

Leases, where a significant portion of the risks and rewards of ownership are retained by the lessor, are classified as operating leases. Payments made under operating leases are recognised as expenses on a straight-line basis over the lease term.

**(h) Cash and cash equivalents**

Cash and cash equivalents include cash on hand, cash in-transit and bank accounts with a maturity of no more than three months at the date of acquisition.

**(i) Prepayments**

The portion of amounts paid for goods and services in advance of receiving such goods and services are recognised as a prepayment.

**(j) Property and equipment**

Property and equipment is stated at historical cost less accumulated depreciation. Items of property and equipment are initially recorded at cost. Where an asset is acquired for nil or nominal consideration, the asset is recognized initially at fair value, where fair value can be reliably determined, and as revenue in the Statement of Financial Performance in the period in which the asset is acquired.

Depreciation is expensed on a straight-line basis at rates stipulated below to allocate the cost or valuation of an item of property and equipment, less any estimated residual value, over its estimated useful life. Leasehold improvements are depreciated either over the unexpired period of the lease or the estimated useful lives of the improvements, whichever is shorter.

<b><u>Asset type</u></b>	<b><u>Estimated useful life</u></b>
• Computer hardware and software	3 – 10 years
• Office equipment; furniture and fittings	3 – 10 years
• Vehicles	3 – 10 years
• Other fixed assets	5 – 10 years

The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at period end. Assets that are subject to depreciation are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amounts. The recoverable amount is the higher of the asset's fair value less costs to sell and its value for use in service. Work in progress represents property and equipment projects which are not yet completed at the period end date. Upon completion, the work in progress is transferred to the relevant category of property and equipment. No depreciation is charged on work in progress assets which are not in use.

**Disposals**

Gains and losses on disposals of property and equipment are determined by comparing the sale proceeds with the carrying amount of the asset on disposal. Gains and losses on disposals during the period are included in the Statement of Financial Performance.

**JUDICIAL ADMINISTRATION  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2022  
(Expressed in thousands of Cayman Islands Dollars)**

**Note 1: Significant accounting policies (continued)**

**(k) Employee benefits**

Employee entitlements to salaries and wages, annual leave, long service leave, retiring leave and other similar benefits are recognised in the Statement of Financial Performance when they are earned by employees. Employee entitlements to be settled within one year following the period end are reported as current liabilities at the amount expected to be paid.

Pension contributions for employees of the Entity are paid to the Public Service Pension Fund (the “Fund”) and administered by the Public Service Pensions Board (the “Board”). Contributions of 12% on basic salary (employer 6% and employee 6%) are made to the Fund by the Entity. Contributions of 12% on acting and duty allowances (employer 6% and employee 6%) are made to the Fund by the Entity.

All eligible employees for the defined contribution plan are included in these financial statements. Any employees belonging to the defined benefit plan are recognised at the entire Public Sector level as an Executive liability managed by the Ministry of Finance and accordingly not recognised in these financial statements.

**(l) Financial instruments**

The Entity is party to financial instruments as part of its normal operations. These financial instruments include cash and cash equivalents, receivables from exchange transactions, other receivables, trade payables, accruals and other liabilities, employee entitlements and surplus payable, all of which are recognised in the Statement of Financial Position.

**Classification**

A financial asset is classified as any asset that is cash, a contractual right to receive cash or another financial asset, or to exchange financial instruments under conditions that are potentially favourable.

A financial liability is any liability that is a contractual obligation to deliver cash or another financial instrument or to exchange financial instruments with another enterprise under conditions that are potentially unfavourable.

**Recognition**

The Entity recognises financial assets and financial liabilities on the date it becomes party to the contractual provisions of the instrument. From this date, any gains and losses arising from changes in fair value of the assets and liabilities are recognised in the Statement of Financial Performance.

**Measurement**

Financial instruments are measured initially at cost which is the fair value of the consideration given or received. Subsequent to initial recognition all financial assets are measured at amortised cost, which is considered to approximate fair value due to the short-term or immediate nature of these instruments.

Financial liabilities are subsequently measured at amortised cost, being the amount at which the liability was initially recognised less any payment plus any accrued interest of the difference between that initial amount and the maturity amount.



**JUDICIAL ADMINISTRATION  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2022  
(Expressed in thousands of Cayman Islands Dollars)**

**Note 1: Significant accounting policies (continued)**

**(l) Financial instruments (continued)**

**De-recognition**

A financial asset is de-recognised when the Entity realises the rights to the benefits specified in the contract or loses control over any right that comprise that asset. A financial liability is derecognised when it is extinguished, that is when the obligation is discharged, cancelled, or has expired.

**(m) Provisions and contingencies**

Provisions are recognised when an obligation (legal or constructive) is incurred as a result of a past event and where it is probable that an outflow of assets embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.

Contingent liabilities are not recognised but are disclosed in the financial statements unless the possibility of an outflow of resources embodying economic benefits is remote. Contingent assets are not recognised but are disclosed in the financial statements when an inflow of economic benefits is probable.

**(n) Foreign currency**

Foreign currency transactions are recorded in Cayman Islands dollars using the exchange rate in effect at the date of the transaction. Foreign currency gains or losses resulting from settlement of such transactions are recognised in the Statement of Financial Performance.

At the end of the reporting year the following exchange rates are to be used to translate foreign currency balances:

- Foreign currency monetary items are to be reported in Cayman Islands dollars using the closing rate at year-end date;
- Non-monetary items which are carried in terms of historical cost denominated in a foreign currency are reported in Cayman Islands dollars using the exchange rate at the date of the transaction; and
- Non-monetary items that are carried at fair value denominated in a foreign currency are reported using the exchange rates that existed when the fair values were determined.

**(o) Revenue from non-exchange transactions**

The Entity receives various services from other Government entities for which payment is made by the Government. These services include but are not limited to software maintenance by the Computer Services Department, accommodations from Judicial Executive and human resources management by the Portfolio of the Civil Service. Refer to note 9 for further disclosures on non-exchange transactions.

**(p) Impairment**

An asset is impaired when its carrying amount exceeds its recoverable amount. If there is any indication of impairment present, the Entity is required to make a formal estimate of the recoverable amount.

**JUDICIAL ADMINISTRATION  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2022  
(Expressed in thousands of Cayman Islands Dollars)**

**Note 2: Cash and cash equivalents**

Prior Year Actual	Description	Current Year	Approved Budget	Variance (Budget vs. Actual)
CI\$'000		CI\$'000	CI\$'000	CI\$'000
1	Cash on hand / Petty Cash	1	-	(1)
564	Operational Current Account - KYD	1,373	2,389	1,016
11	Payroll Current Account – KYD	53	50	(3)
<u>200</u>	<u>Operational Current Account – USD</u>	<u>123</u>	<u>100</u>	<u>(23)</u>
<u><b>776</b></u>	<u><b>Cash and cash equivalents</b></u>	<u><b>1,550</b></u>	<u><b>2,539</b></u>	<u><b>989</b></u>

**Note 3: Receivables from exchange transactions**

At year end all overdue receivables have been assessed and appropriate provisions made.

Prior Year Actual	Trade Receivables	Current Year Actual	Approved Budget	Variance (Budget vs. Actual)
CI \$'000		CI \$'000	CI\$'000	CI\$'000
2,298	Outputs to Cabinet	502	1,003	501
144	Outputs to other government agencies	211	200	(11)
1	Other	1	-	(1)
-	Less: provision for doubtful debts	-	-	-
<u><b>2,443</b></u>	<u><b>Net Trade receivables</b></u>	<u><b>714</b></u>	<u><b>1,203</b></u>	<u><b>489</b></u>

Prior Year Actual	Maturity Profile	Current Year (Gross)	Approved Budget	Variance (Budget vs. Actual)
CI \$'000		CI \$'000	CI\$'000	CI\$'000
2,421	Current	705	-	(705)
1	Past due 1-30 days	6	1,203	1,197
-	Past due 31-60 days	-	-	-
20	Past due 61-90 days	-	-	-
<u>1</u>	<u>Past due 90 and above</u>	<u>3</u>	<u>-</u>	<u>(3)</u>
<u><b>2,443</b></u>	<u><b>Total Trade Receivables</b></u>	<u><b>714</b></u>	<u><b>1,203</b></u>	<u><b>489</b></u>

As of 31 December 2022, receivables from exchange transactions are all due within one year from the Statement of Financial Position date (2021: all receivables from exchange transactions due within one year).

**JUDICIAL ADMINISTRATION  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2022  
(Expressed in thousands of Cayman Islands Dollars)**

**Note 3: Receivables from exchange transactions (continued)**

As at 31 December 2022 and 31 December 2021, other receivables are comprised of:

Prior Year Actual CI\$'000	Description	Current Year Actual CI\$'000	Approved Budget CI\$'000	Variance (Budget vs. Actual) CI\$'000
496	Advances - Executive Salaries (note 17)	537	-	(537)
29	Other	32	10	(22)
-	Less: provision for doubtful debts	-	-	-
<b>525</b>	<b>Net Other Receivables</b>	<b>569</b>	<b>10</b>	<b>(559)</b>

**Note 4: Property and equipment**

**Cost of Property and equipment**

	Furniture & Fittings CI\$000	Computer Hardware CI\$000	Office Equipment CI\$000	Other assets CI\$000	Motor Vehicles CI\$000	Work in Progress CI\$000	Total Property and Equipment CI\$000
<b>Balance as at 31 December 2020</b>	144	109	289	1,527	53	41	2,163
Additions	1	283	22	40	-	19	365
Transfers	-	-	-	41	-	(41)	-
Disposal/ Derecognition	(5)	(7)	(1)	-	-	-	(13)
<b>Balance as at 31 December 2021</b>	<b>140</b>	<b>385</b>	<b>310</b>	<b>1,608</b>	<b>53</b>	<b>19</b>	<b>2,515</b>

	Furniture & Fittings CI\$000	Computer Hardware CI\$000	Office Equipment CI\$000	Other assets CI\$000	Motor Vehicles CI\$000	Work in Progress CI\$000	Total Property and Equipment CI\$000
<b>Balance as at 31 December 2021</b>	140	385	310	1,608	53	19	2,515
Additions	45	173	72	38	60	22	410
Transfers	-	16	-	-	-	(10)	6
Disposal/ Derecognition	-	-	-	-	-	(3)	(3)
<b>Balance as at 31 December 2022</b>	<b>185</b>	<b>574</b>	<b>382</b>	<b>1,646</b>	<b>113</b>	<b>28</b>	<b>2,928</b>

Note that \$6 thousand has been transferred from Intangible Work in Progress, into Computer Hardware (note 5).

**JUDICIAL ADMINISTRATION**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**  
**(Expressed in thousands of Cayman Islands Dollars)**

**Note 4: Property and equipment (continued)**

**Accumulated Depreciation and impairment losses**

	Furniture & Fittings CI\$000	Computer Hardware CI\$000	Office Equipment CI\$000	Other assets CI\$000	Motor Vehicles CI\$000	Work in Progress CI\$000	Total Property and Equipment CI\$000
<b>Balance as at 31 December 2020</b>	<b>110</b>	<b>78</b>	<b>181</b>	<b>1,371</b>	<b>53</b>	<b>-</b>	<b>1,793</b>
Disposal/Derecognition	(5)	(7)	(1)	-	-	-	(13)
Depreciation Expense	10	53	46	44	-	-	153
<b>Balance as at 31 December 2021</b>	<b>115</b>	<b>124</b>	<b>226</b>	<b>1,415</b>	<b>53</b>	<b>-</b>	<b>1,933</b>
	Furniture & Fittings CI\$000	Computer Hardware CI\$000	Office Equipment CI\$000	Other assets CI\$000	Motor Vehicles CI\$000	Work in Progress CI\$000	Total Property and Equipment CI\$000
<b>Balance as at 31 December 2021</b>	<b>115</b>	<b>124</b>	<b>226</b>	<b>1,415</b>	<b>53</b>	<b>-</b>	<b>1,933</b>
Disposal/Derecognition	-	-	-	-	-	-	-
Depreciation Expense	15	147	51	36	6	-	255
<b>Balance as at 31 December 2022</b>	<b>130</b>	<b>271</b>	<b>277</b>	<b>1,451</b>	<b>59</b>	<b>-</b>	<b>2,188</b>
<b>Net Book value 31 December 2021</b>	<b>25</b>	<b>261</b>	<b>84</b>	<b>193</b>	<b>-</b>	<b>19</b>	<b>582</b>
<b>Net Book value 31 December 2022</b>	<b>55</b>	<b>303</b>	<b>105</b>	<b>195</b>	<b>54</b>	<b>28</b>	<b>740</b>

As of 31 December 2022, other assets are composed of:

Prior Year Net Book Value CI\$'000	Description	Current Year Actual CI\$'000	Accumulated Depreciation Actual CI\$'000	Carrying Value Actual CI\$'000
131	Library Books	546	400	146
13	Lease Improvements	433	423	10
-	Website	396	396	-
4	Electrical & A/C	103	100	3
45	Other	168	132	36
<b>193</b>	<b>Total Other assets</b>	<b>1,646</b>	<b>1,451</b>	<b>195</b>

**JUDICIAL ADMINISTRATION  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED ENDED 31 DECEMBER 2022  
(Expressed in thousands of Cayman Islands Dollars)**

**Note 5: Intangible Assets**

**Cost of Intangible Asset**

	Computer Software CI\$000	Work in Progress CI\$000	Total Intangible Assets CI\$000
Balance as at 31 December 2020	181	-	181
Additions	67	125	192
<b>Balance as at 31 December 2021</b>	<b>248</b>	<b>125</b>	<b>373</b>

	Computer Software CI\$000	Work in Progress CI\$000	Total Intangible Assets CI\$000
Balance as at 31 December 2021	248	125	373
Additions	26	-	26
Transfers	-	(6)	(6)
<b>Balance as at 31 December 2022</b>	<b>274</b>	<b>119</b>	<b>393</b>

Note that \$6 thousand has been transferred from Intangible Work in Progress, into Computer Hardware (note 4).

**Accumulated Amortization and impairment losses**

	Computer Software CI\$000	Work in Progress CI\$000	Total Intangible Assets CI\$000
Balance as at 31 December 2020	102	-	102
Amortization Expense	36	-	36
<b>Balance as at 31 December 2021</b>	<b>138</b>	<b>-</b>	<b>138</b>

	Computer Software CI\$000	Work in Progress CI\$000	Total Intangible Assets CI\$000
Balance as at 31 December 2021	138	-	138
Amortization Expense	39	-	39
<b>Balance as at 31 December 2022</b>	<b>177</b>	<b>-</b>	<b>177</b>

<b>Net Book value 31 December 2021</b>	<b>110</b>	<b>125</b>	<b>235</b>
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<b>Net Book value 31 December 2022</b>	<b>97</b>	<b>119</b>	<b>216</b>
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**JUDICIAL ADMINISTRATION**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**  
**(Expressed in thousands of Cayman Islands Dollars)**

**Note 6: Trade payables, accruals and other liabilities**

Prior Year Actual CI\$'000	Description	Current Year Actual CI\$'000	Approved Budget CI\$'000	Variance (Budget vs. Actual) CI\$'000
10	Trade payables	3	-	(3)
251	Accrued expenses	471	275	(196)
36	Core government trade with other public entities	23	-	(23)
7	Other	7	-	(7)
<b>304</b>	<b>Total Trade payables, accruals and other liabilities</b>	<b>504</b>	<b>275</b>	<b>(229)</b>

Payables under exchange transactions and other payables and accruals are non-interest bearing and are normally settled on 30-day terms.

**Note 7: Employee entitlements**

Prior Year Actual CI\$'000	Description	Current Year Actual CI\$'000	Approved Budget CI\$'000	Variance (Budget vs. Actual) CI\$'000
97	<i>Employee entitlements are represented by:</i> Annual leave	91	100	9
-	Accrued salaries and wages	-	-	-
<b>97</b>	<b>Total employee entitlements</b>	<b>91</b>	<b>100</b>	<b>9</b>

Leave entitlements are calculated based on current salary paid to those employees who are eligible for this benefit.

**Note 8: Surplus payable**

The Entity has recorded an accumulated surplus payable to the Government in the amount of \$390 thousand as at 31 December 2022, which it plans to repay in 2023. Surplus repaid during the year ended 31 December 2022, was \$1,754 thousand (2021: \$0).

**Note 9: Revenue from non-exchange transactions**

During the year ended 31 December 2022, the Entity received Services-in-kind in the form of software maintenance by the Computer Services Department, human resources management by the Portfolio of the Civil Service and accommodations from Judicial Administration's Executive. The Entity has designated these non-exchange transactions as Services in-Kind as defined under IPSAS 23 - Revenue from Non-Exchange Transactions. The fair value of these services cannot be determined and therefore no revenue or expense has been recognized for the year ended 31 December 2022 (2021: \$0).

**JUDICIAL ADMINISTRATION**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**  
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**Note 10: Revenues**

Prior Year Actual CI\$'000	Description	Current Year Actual CI\$'000	Approved Budget CI\$'000	Variance (Budget vs. Actual) CI\$'000
2	General sales	1	17	16
10,337	Outputs to Cabinet	11,537	12,039	502
24	Rental	13	24	11
26	Other	9	-	(9)
<u>10,389</u>	<b>Total Sale of Goods &amp; Services</b>	<u>11,560</u>	<u>12,080</u>	<u>520</u>

Sale of Outputs to Cabinet consists of billings to the Government for services agreed under the Budget Statement between the Entity and the Government. Other revenue consists of fees and charges payable by the general public, including bailiff fees, photocopying fees, and sale of books.

**Note 11: Personnel costs**

Prior Year Actual CI\$'000	Description	Current Year Actual CI\$'000	Approved Budget CI\$'000	Variance (Budget vs. Actual) CI\$'000
5,595	Salaries, wages and allowances	5,963	6,803	840
1,138	Healthcare	1,335	1,752	417
279	Pension	303	372	69
16	Leave	1	20	19
196	Other Personnel related costs	15	5	(10)
<u>7,224</u>	<b>Total Personnel Cost</b>	<u>7,617</u>	<u>8,952</u>	<u>1,335</u>

**Note 12: Supplies and consumables**

Prior Year Actual CI\$'000	Description	Current Year Actual CI\$'000	Approved Budget CI\$'000	Variance (Budget vs. Actual) CI\$'000
163	Supplies and Materials	236	141	(95)
1,296	Purchase of services	1,562	1,330	(232)
653	Lease of property and equipment	697	710	13
508	Utilities	645	485	(160)
1	Travel and Subsistence	19	15	(4)
44	Training	43	40	(3)
80	Other	57	27	(30)
<u>2,745</u>	<b>Total Supplies &amp; Consumables</b>	<u>3,259</u>	<u>2,748</u>	<u>(511)</u>

**JUDICIAL ADMINISTRATION**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**  
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**Note 13: Litigation costs**

The Attorney General's Office provides litigation services to the Entity and this is accounted for together with other Services in-kind received by the Entity. During the year ended 31 December 2022, there were no litigation costs (2021: \$0) recognized as expenses by the Entity for the services received from the Attorney General's Office.

**Note 14: Reconciliation of net cash flows from operating activities to surplus**

Prior Year Actual CI \$'000	Reconciliation of Surplus to Net Operating Cash	Current Year Actual CI \$'000	Approved Budget CI \$'000	Variance (Budget vs. Actual) CI \$'000
231	Surplus from ordinary activities	390	-	(390)
	<b>Non-cash movements:</b>			
189	Depreciation and amortization	294	380	86
	<b>Changes in current assets and liabilities:</b>			
(1,361)	(Increase)/decrease in receivables from exchange transactions	1,729	(102)	(1,831)
(498)	(Increase)/decrease in other receivables	(44)	-	44
(22)	(Increase)/decrease in prepayments	(70)	-	70
(35)	(Decrease)/increase in payables, accruals and other liabilities	200	-	(200)
(8)	(Decrease)/increase in employee entitlements	(6)	-	6
<u>(1,504)</u>	<b>Net cash flows from operating activities</b>	<u>2,493</u>	<u>278</u>	<u>(2,215)</u>

**Note 15: Commitments**

Type	One Year or Less CI\$000	One to Five Years CI\$000	Over Five Years CI\$000	31 December 2022 CI\$000	31 December 2021 CI\$00
<b>Non-Cancellable Operating Leases</b>					
Operating leases	579	611	-	1,190	1,609
<b>Total Commitment</b>	<u>579</u>	<u>611</u>	<u>-</u>	<u>1,190</u>	<u>1,609</u>

The Entity has medium term leases for premises it occupies in George Town. The leases are for 5 years and they expire on 31 December 2024 and 22 January 2025. The amounts disclosed above as future commitments are based on the current rental rates.

**JUDICIAL ADMINISTRATION  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
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**Note 16: Explanation of major variances against Approved budget**

*Cash and cash equivalents*

Cash and cash equivalents were lower than budget by \$989 thousand mainly due to funding receivable from the Executive Arm that was outstanding at year end. The funds due from the Executive Arm is recorded as an other receivable and can be referenced to the below in the Other receivables note. Additionally, Cabinet funding receivable for December remained outstanding at year end. This can be referenced below in the Receivables from exchange transactions note below.

*Receivables from exchange transactions*

Receivables from exchange transactions were lower than budget by \$489 thousand due to Cabinet funding for December being requested at half of the regular monthly billing i.e \$502k rather than \$1M. This billing was adjusted to reflect the fair value of services provided, and it remained an outstanding receivable at year end.

*Other receivables*

The other receivables are higher than budget by \$559 thousand and this is mainly due to a receivable from the Executive Arm of the Entity not received prior to the end of the year which was not anticipated at the time of budget preparation.

*Prepayments*

Prepayments are higher than budget by \$110 thousand primarily due to higher than anticipated prepayments relating to software licenses, support, and maintenance fees.

*Property and equipment*

The net book value of property and equipment is lower than budget by \$266 thousand as the opening budgeted net book value was overstated. The actual purchases of property and equipment were higher than budget during the period.

*Intangible assets*

The net book value of Intangible assets is lower than budget by \$301 thousand due to the opening budgeted net book value being higher than actuals and anticipated purchases not being realised during the year. These purchases include court reporting software, remote access software and website upgrades.

*Accruals and other liabilities*

Accruals and other liabilities are higher than budget by \$226 thousand due to invoices not being received timely for payment at the end of the year, thereby resulting in higher than budgeted accruals. The outstanding invoices relate primarily to security services, electricity, auxiliary officers and pension.

*Employee Entitlements*

Employee entitlements are lower than budget by \$9 thousand as a result of staff taking more annual leave due to the lessened threat of COVID-19.

*Surplus payable*

Surplus payable is lower than budget by \$900 thousand which is due to a repayment of surplus during the year of \$1,754k. The Entity also realised a surplus of \$390k during the current financial year.

*Contributed Capital*

Contributed capital is under budget by \$696 thousand mainly due to the surplus realised being lower than budgeted. This is referenced in the Surplus payable note above.

**JUDICIAL ADMINISTRATION  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
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**Note 16: Explanation of major variances against Approved budget (continued)**

**Statement of Financial Performance**

*Sale of outputs to Cabinet*

Sale of outputs to Cabinet is lower than budget by \$502 thousand due to underspending in personnel costs as some posts were not filled until later in the year. The unfilled posts include the Grand Court Clerk, Legal Research Officer, office Support Assistant (2 posts), Executive Officer – Criminal (2 posts), Receptionist and Personal Assistant (Summary Court).

*Other revenue*

Other revenue was lower than budget by \$18 thousand mainly due to the termination of the ATM Rental agreement with Scotia Bank during the year.

*Personnel costs*

Actual personnel costs are lower than budget by \$1,335 thousand due primarily to the late recruitment of Auxiliary Officers and also some posts remained vacant at the end of the year. The unfilled posts include the Grand Court Clerk, Legal Research Officer, office Support Assistant (2 posts), Executive Officer – Criminal (2 posts), Receptionist and Personal Assistant (Summary Court).

*Supplies and consumables*

Total supplies and consumables was \$511 thousand higher than budget mainly due to increased spending on the purchase of services. These services were higher than budget by \$280 thousand in security services, \$119 thousand in building maintenance and \$100 thousand in electricity costs. Increased spending in security services is as a result of the additional security needs of the Court in keeping with Security Review of Court environment. Private security costs remained high in 2022 due to late recruitment of Auxiliary Officers which is anticipated to be completed by the first quarter of 2023. The additional expenditure in building maintenance is due to the increased works on the old court buildings to keep them functional. High levels of replacement and upgrade costs required. The increase in electricity costs is due to increased rates during the year.

*Depreciation*

Depreciation is \$86 thousand lower than budget as a result of additions occurring at a later point during the financial year than anticipated.



**JUDICIAL ADMINISTRATION  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2022  
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**Note 17: Related party and key management personnel disclosures**

**Related party disclosure**

The Entity is a wholly owned entity of the Government of the Cayman Islands from which it derives a major source of its revenue. The Entity transacts with other government entities on a regular basis. These transactions were provided in kind during the year ended 31 December 2022.

<b>Prior Year Actual</b>	<b>Statement of Financial Position</b>	<b>Current Year Actual</b>	<b>Approved Budget</b>	<b>Variance (Budget vs. Actual)</b>
<b>CI\$000</b>		<b>CI\$000</b>	<b>CI\$000</b>	<b>CI\$000</b>
2,443	Receivables from exchange transactions	714	1,203	489
496	Other receivables	537	-	(537)
36	Trade payable, accruals and other liabilities	23	-	(23)
1,754	Surplus payable	390	1,290	900
-	Surplus repaid	1,754	-	(1,754)

<b>Prior Year Actual</b>	<b>Statement of Financial Performance</b>	<b>Current Year Actual</b>	<b>Approved Budget</b>	<b>Variance (Budget vs. Actual)</b>
<b>CI\$000</b>		<b>CI\$000</b>	<b>CI\$000</b>	<b>CI\$000</b>
10,337	Sale of goods and services	11,537	12,039	502

**Key management personnel**

Key management personnel, defined as Court Administrator, Deputy Chief Officer, Chief Financial Officer, Clerk of Court, Senior Deputy Clerk of Court, Deputy Clerk of Court (2), Financial Controller, Chief Human Resource Officer, Legal Aid Director and Deputy Financial Controller are considered to be related parties. There are eleven (2021: eight) full-time and one part-time equivalent personnel considered at the senior management level. The total remuneration includes: regular salary, allowances, pension contributions and health insurance contributions. Total remuneration for senior management for year ended 31 December 2022 was \$1,315 thousand (2021: \$1,133 thousand).

**Note 18: Financial instrument risks**

The Entity is exposed to a variety of financial risks including credit risk, exchange rate risk and liquidity risk. The Entity's risk management policies are designed to identify and manage these risks, to set appropriate risk limits and controls, and to monitor the risks and adhere to limits by means of up to date and reliable information systems. These risks are managed within the parameters established by the Financial Regulations (2021 Revision).

Credit risks

Credit risk refers to the risk that counterparty will default on its contractual obligations resulting in financial loss to the Entity. Financial assets which potentially expose the Entity to credit risk comprise cash and cash equivalents, receivables from exchange transactions and other receivables.

**JUDICIAL ADMINISTRATION  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
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(Expressed in thousands of Cayman Islands Dollars)**

**Note 18: Financial instrument risks (continued)**

The Entity is exposed to potential loss that would be incurred if the counterparty to the bank balances fails to discharge its obligation to repay. All bank balances are with one financial institution located in the Cayman Islands which management considers to be financially secure and well managed.

The Entity is also exposed to a significant concentration of credit risk in relation to receivables from exchange transactions, significant of which are due from other Government entities. No credit limits have been established. As at 31 December 2022, no provision for doubtful debts (2021: \$0) has been made on these receivables from exchange transactions, or on other receivables, as management considers these debts to be recoverable in full.

The carrying amount of financial assets recorded in the financial statements represents the Entity's maximum exposure to credit risk. No collateral is required from debtors.

Exchange rate risk

The entity does not have significant exposure to currency exchange rate risk as the Cayman Islands dollar is pegged to the United States Dollar.

Liquidity risk

Liquidity risk is the risk that the Entity is unable to meet its payment obligations associated with its financial liabilities when they are due.

The ability of the Entity to meet its debts and obligation is dependent upon its ability to collect the debts outstanding to the Entity in a timely basis. In the event of being unable to collect its outstanding debts, it is expected that the Government would temporarily fund any shortfalls the Entity would have with its own cash flows. As at 31 December 2022, all of the financial liabilities with the exception of surplus payable were due within three months of the year end date (2021: all within three months of the year-end date).

**Note 19: Subsequent events**

In preparing these financial statements management has evaluated and disclosed all material subsequent events up to 30 April 2023, which is the date that the financial statements were available to be issued.