



Cayman Islands Judiciary Annual Report 2023



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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 2023 Annual Report for the Judiciary. Over the past year, we have continued to pursue our mission of delivering fair, efficient, and effective justice to the people of the Cayman Islands by enhancing the capacity of our Courts in four key areas: digital, judicial, staff, and physical capacity.

All civil proceedings in the Summary Court, Grand Court, and Court of Appeal can now be filed electronically through the Court's case management system, CURIA, marking a significant milestone in our ongoing efforts to improve efficiency.

The final phase of our transition from the JEMS electronic management system, acquired in 1998, to the modern court management system introduced in 2021, will be completed upon the launch of the criminal module, which enables e-filing of criminal complaints and case management. Additionally, to ensure that litigants-in-person have equal access to justice, kiosks are being installed at the Courts, where support will be available for people who lack access to technology or have difficulty using it. We continue to expand our digital payment capability, extending our e-payment services to Attorneys and Notaries Public, who can now pay their fees online and receive electronically generated certificates.

Judicial capacity to handle the Grand Court's increasing caseload was increased by the appointment of Justice Jalil Asif, K.C., following a successful recruitment exercise for one of two newly established posts. He sits in three Divisions of the Grand Court, including the Financial Services Division. To increase capacity in the Summary Court and boost local participation in the criminal justice system, the training of several Justices of the Peace to sit as lay magistrates is underway.

The appointment of a Chief Communications & Public Relations Officer underscores our commitment to transparency and engagement with internal and external court users and the public.

The physical capacity of the Courts is being improved through ongoing renovation and retrofitting of the courtrooms to enable greater accessibility and integration of our digital court services.

Central to our mission is the implementation of a Court Strategic Plan focusing on improving performance across seven areas of court excellence identified in the International Framework for Court Excellence. To that end, we hosted several strategic sessions and focus groups to create a strategic plan informed by this framework, which we hope to publish by mid-2024.

Chief Justice Margaret Ramsay-Hale

Strategic Priorities

IT INFRASTRUCTURE DEVELOPMENT

The first strategic priority was to advance the development of the Court IT infrastructure and expand storage capacity to support the ongoing deployment of the CURIA case management and electronic filing system, which was acquired by the Judiciary in 2021.

Improvements in the IT infrastructure have allowed for the expansion of service delivery through the CURIA platform. All civil processes in the Summary Court, Grand Court, and Court of Appeal are now filed electronically through the online portal. Criminal matters continue to be filed on the JEMS electronic case management platform, which will be phased out by the end of the second quarter of 2024.

Filings can be made in each Court and Division over a 24-hour cycle, and the filed documents are managed through a bespoke attorney/litigant dashboard, namely the E-Folio platform.

*"Decision Making ought to be **data driven**."*

Hon. Justice Ramsay Hale,
Chief Justice of the
Cayman Islands



The capacity to make court-related payments online was expanded. In addition to court fees and fines, Attorney and Notary Public fees are now payable online, and the relevant certificates are also being electronically generated. It is anticipated that escrow payments in the Financial Services Division ("FSD") will be possible before the end of 2024. As an adjunct to the expansion of the CURIA platform, the Court has introduced a kiosk at the main courthouse so that self-represented court users can file their claims electronically. Plans are underway to establish kiosks at all public libraries throughout the Cayman Islands.

INTEGRATION OF TECHNOLOGY IN COURTROOMS

While plans are still underway for the building of a modern, technologically enabled courthouse, current efforts have focused on adapting existing courtrooms within funding constraints to better support digitalization and integrate technology including providing adequate electrical outlets, display monitors and wireless internet access.

Courtrooms are being retrofitted on an ongoing basis with the necessary infrastructure to support the deployment of the new digital court recording system 'For The Record' (FTR) in all divisions of the Grand Court and in the Summary Court jury boxes are currently being redesigned to give jurors access to video equipment to improve electronic evidence presentation.



INTRODUCTION OF DISTRICT COURTS TO IMPROVE ACCESS TO JUSTICE

The centralization of all Courts in the George Town Business District, combined with an increase in the number of people attending court, has put substantial pressure on the court infrastructure. The introduction of courts of outside George Town, reduces pressure on the existing court system, increases capacity and better serves court users who live outside of the George Town District. Other Courts will be established taking into account the number of cases from, and population distribution of, the districts.

INCREASING CAPACITY IN THE COURTS

Two new posts for Grand Court Judges were established in 2023, bringing the complement to 10, with 4 being assigned exclusively to the Financial Services Division. One of the newly established posts was filled after a successful recruitment exercise in September 2023.

In 2023, the Judiciary decided that Justices of the Peace (JPs) should be invited to sit as lay magistrates in the Summary Court, after a hiatus of some 20 years, to provide much-needed Court capacity. Training of Justices of the Peace is underway, with plans for the first sittings to begin in the third quarter of 2024. The JPs will hear minor traffic and criminal cases. The Director of Public Prosecutions has committed to collaborating with the Courts to design and deliver mock trials and role-playing exercises as part of the training.

In line with these strategic priorities, a decision was made to reintroduce vacations to allow necessary maintenance work and court renovations to be undertaken without inconvenience to Court users. The vacations will also allow increased opportunities for the training of judicial officers and judicial staff.



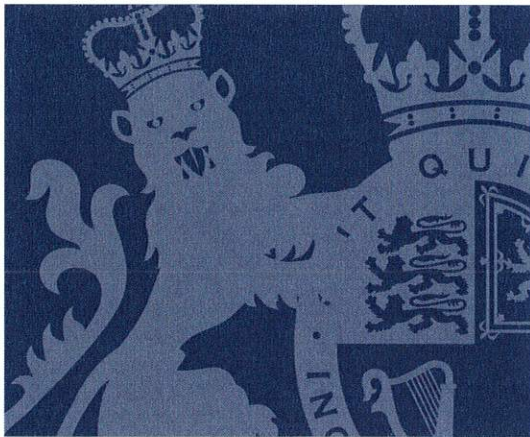
DEVELOPMENT OF A STRATEGIC PLAN FOR THE COURTS

Strategic Planning, centered on the seven areas of court excellence identified by International Consortium for Court Excellence, is scheduled of Q2 of 2024.

The Judiciary's goal is to increase public trust and confidence by ensuring equal access to justice, fairness, impartiality, and independence in decision-making, transparent, timely, and certain processes, accountability for the Court's use of public resources, and that our Courts operate at the highest standards of competence and personal integrity.

A crucial part of the Law Courts' Strategic Plan – "Blueprint for Court Excellence" – is the continuous collection and evaluation of data to measure the progress towards the Courts' vision and strategic goals. The reporting capabilities of Sightlines, the reporting module of the CURIA case management system, will support the collection of relevant data.

The Strategic Plan will be the first-ever plan developed for the Courts and Judiciary in the Cayman Islands.





New Rules / Practice Directions

In 2023 the decision was made to re-introduce terms for the sittings of the Grand Court.

The reintroduction of the summer vacation in particular will allow the Courts to undertake overdue repairs to the roof of Law Courts Heroes Square and other renovations to improve the accommodations for witnesses, litigants, lawyers, and other court users.

It will allow the over-burdened Registries, bowing under the weight of work, time to catch up. It will also allow time for the training of staff and Judges.

Order 64 has been amended which sets out the mechanism for calculating the dates of each term. The dates have been published as follows:

GRAND COURT TERM DATES FOR 2024-2025

SPRING TERM

- Monday 4 January to Thursday 28 March 2024

EASTER VACATION

- Good Friday 29 March to Monday 8 April 2024

SUMMER TERM

- Tuesday 9 April to Wednesday 31 July 2024

LONG VACATION

- Thursday 1 August to Monday 16 September 2024

WINTER TERM

- Tuesday 17 September - Wednesday 19 December 2024

CHRISTMAS VACATION

- Friday 20 December 2021 to Monday 6 January 2025

Civil and Commercial Bar:

The fees that are recoverable on taxation upwards have been revised, as set out in Practice Direction 1 of 2024, which was recently gazetted.

CHANGING OF THE GUARD

The Hon Chief Justice Margaret Ramsay-Hale announced the retirement of Chief Magistrate Mr. Valdis Foldats who is succeeded by Her Hon. Ms. Angelyn Hernandez as Chief Magistrate



A valedictory ceremony held recently honoured Mr. Foldats (ret'd) for his remarkable 18-year tenure in the Summary Court of the Cayman Islands, culminating in his role as Chief Magistrate for the past three years. During the ceremony, heartfelt speeches from various attendees, including members of the Bar and individuals whose cases he presided over, reflected the deep respect and admiration for Mr. Foldats.

One notable speaker was Mr. Brian Yelverton, who successfully completed the Drug Court program under Mr. Foldats' supervision. Mr. Yelverton lauded the former Chief Magistrate for his compassion and humanity, emphasizing how Mr. Foldats' ability to form relationships with those he supervised significantly impacted their treatment outcomes.

A special guest at the ceremony was the Chief Justice of the Nunavut Court, who flew in from afar to pay tribute on behalf of the Canadian legal fraternity to his longstanding colleague and friend Mr. Foldats. Their friendship, spanning several decades, underscores the profound impact Mr. Foldats has had both professionally and personally.

In his own address, Mr. Foldats expressed gratitude for the support he received from colleagues, court staff, and members of stakeholder agencies throughout his tenure. He nurtured collaborative relationships with the criminal justice stakeholder agencies including the Department of Children and Family Services, Department of Community Rehabilitation, Department of Counseling Services, Office of the Director of Public Prosecutions, RCIPS and Her Majesty's Royal Prison Service and is generous in his praise for all they do to support the work of the Courts and to ensure the proper administration of justice, noting that "There is so much more to the court [than what occurs within its four walls]".

He expressed his full confidence in Her Hon. Ms. Angelyn Hernandez, stating that "Her integrity, expertise, and commitment to our judicial system are unmatched; it has been a pleasure being Ms. Hernandez's colleague over the years."

Her Hon. Ms. Angelyn Hernandez has been a full-time Magistrate since 2018, after Acting in the part since 2014. Admitted to the Cayman Islands Bar in 1992, Her Hon. Ms. Hernandez brings to the role extensive legal experience. She was Crown Counsel in the Attorney General's Chambers, and also enjoyed a successful career at the private bar first as a member of Quin and Hampson which she joined when it was established and of which she later became managing partner until it was acquired by Mourant. She ran her own successful practice thereafter before accepting an invitation to sit as Magistrate in which role she always seeks, in her own words, to "temper justice with mercy while upholding the law."

Her Hon. Ms. Hernandez has a strong background in leadership having served on the Board of Directors for various organizations, including Cayman Airways, the Cayman Islands Chamber of Commerce, the Employment Law Review Committee among others. Her leadership skills have been on full display in the Courts since she was appointed Coroner. Her Hon. Mrs. Hernandez revitalized the work of the Coroner's Court, providing statistics on water-related deaths to the Government, filing reports with various government agencies to prevent the recurrence of similar fatalities, and improving systems and responses. She demonstrated extraordinary capability in developing and training court staff and members of stakeholder agencies including the police and has designed and led workshops to keep all stakeholders abreast of developments in the coronial jurisdiction.

The Chief Justice expressed her confidence in Her Hon. Ms. Hernandez asserting, "I am satisfied that she will bring that same energy and spirit of innovation to the Magistracy, to which she was appointed full-time in 2018, in her new role as Chief Magistrate."



Judicial Appointments

COURT OF APPEAL

The **Hon. Sir Anthony Smellie KC**, who retired as Chief Justice after nearly 25 years at the helm, was appointed a Judge of Appeal, in December 2023, by Her Excellency the Governor, Mrs. Jane Owen.

In her speech at the Valedictory Ceremony in Sir Anthony's honour in January 2023, Mrs. Warnock KC spoke his appointment as a Judge of Appeal of the Cayman Islands into existence, expressing her hope then that she would have the pleasure of appearing before him again in the future as a Judge of Appeal.

Also appointed as Judge of Appeal was **Ms Clare Montgomery KC**, a UK silk who is a very well-respected advocate and jurist, who also sits on the Court of Appeal for both Jersey and Guernsey.

Justice Marlene Carter was appointed to the Grand Court in September 2023, having served for some 5 years as an Acting Judge of the Court in the Civil, Criminal and Family Divisions of the Court.

Mr. Jalil Asif K.C. was also appointed to the Grand Court in September 2023 from the private Bar. He has extensive experience in various areas of commercial litigation and served as a recorder presiding over legal proceedings in the English Courts.



Obituary

In 2023 we recognized the untimely passing of **Hon. Justice Michael Wood KC** who passed away on 13 September 2023. Mr. Wood was called to the Bar in 1976, took silk in 1996, and was appointed a Master of the Bench of Middle Temple in 2021. He had a pre-eminent practice at the criminal bar in England and regularly appeared as leading counsel in the Grand Court and the Court of Appeal.

Justice Wood began sitting as an Acting Grand Court Judge in 2015. He presided over many criminal trials and assisted with some civil proceedings. He balanced the seriousness of criminal proceedings with compassion and occasional, well-judged levity. He was unfailingly courteous, especially to defendants.

Justice Wood last sat in the Grand Court at Easter and, after a long illness, passed away on 13 September, 2023. Many members of the Cayman Islands legal fraternity were able to attend his memorial service in England. We are grateful for his service, and he will be sadly missed.

Court Performance 2023

COURT STATISTICS AT A GLANCE

Grand Court

Summary Court Appeals - Criminal	56
Summary Court Appeals - Civil	1
Total Indictments (Including Sentencing)	69
Indictments (Sentencing Only from 2018)	2
General Civil (incl. Admiralty to 2019; Excl. Estate Cases)	410
Admiralty (from 2020)	2
Financial Services Division (FSD) (from Nov. 2009)	408
Family Division	355
Estate Cases	239

Summary Court

Criminal

Criminal (Excluding Traffic Court Appearances)	987
Traffic (Court Appearances Incl. Some Ticket Offences)	1,066
Traffic Tickets Only	10,509
Youth (Consolidated)	19
Youth Criminal Offences	14
Youth Traffic Offences (Incl. Ticket Offences)	5
Family Division Public Law Childcare Cases	78
General Civil Division Cases	262
Maintenance & Affiliation	91
Coroner's Court Cases	74
Cayman Brac (Overall Total)	279

Cayman Brac Criminal

Cayman Brac Traffic

Diversiory Courts

Mental Health	31
Domestic Violence	50
Drug Rehab. Court	34
Applications	34
Graduates	4



FINANCIAL SERVICES DIVISION

The Financial Services Division had an intake of 414 new cases. The Judges in that Division produced 134 judgments. The Financial Services Division is a specialist division of the Court dealing with "financial services proceedings." The cases are often complex matters involving multiple jurisdictions and are dealt with by Judges with specialist commercial expertise. The number of judgments produced by the Judges of that Court speaks to their hard work in the same way that the quality of the judgments speaks to their legal acumen. Our Judges have earned the high regard of their judicial colleagues in other jurisdictions.

Currently, that Division has two resident specialist judges, Justices Kawaley and Doyle. The Division relies heavily on our two overseas judges, namely Justice Nick Segal, and Justice Raj Parker. They were appointed to sit on a part-time basis to assist with the workload of the Courts, but over time their workload increased and it became apparent that another Judge was needed to address what was an evident lack of capacity in that Division.

We are pleased to report that we found an exceptional candidate in Justice Jalil Asif KC who joined us on 2 January 2023. Although he will sit in the FSD, he will be a generalist Judge and sit in the Civil and Criminal Divisions as well.

Prior to his appointment, Justice Asif enjoyed a distinguished career at the Bar in the UK where he also sat as a Recorder, hearing criminal and later civil matters, and has practiced at the Commercial Bar in Cayman Islands for approximately 11 years. His excellence as an advocate was recognized by his appointment as one of His Majesty's Counsel in 2010.

More importantly, he is a long-term resident of these Islands who has a well-developed understanding of the people that he is now called upon to serve in his new role.

FAMILY DIVISION

It has been another extremely busy year in the Family Division of the Grand Court. In 2023, 355 new files were opened. It is also apparent from a report of Mr. Justice Williams that the prospect for marriages in Cayman remains grim. Justice Williams advised that 286 certificates of dissolution of marriage were granted, up from 251 in 2022. According to one online aggregator, Cayman has the fifth highest divorce rate in the world. Russia is number one and the USA is number six.

The statistics show, however, that a number of family matters remain before the Courts awaiting resolution, caused in large part by a number of unusually contested hearings, some occupying between 3 to 4 weeks of court time. Although Justice Richards, Justice Carter, Magistrate Gunn and the Chief Justice assists in the Family Division Justice Williams takes on most of the work as the only judge permanently assigned to that Division. This may mean considering adding capacity in that Division of the Court in the near future.

The number of matters that remain before the Court awaiting resolution by a Judge is concerning as it is part of the mission of the Family Division to assist people in ending their marriage in the most efficient and fair way possible, and with the least amount of conflict. No divorce should be a pyrrhic victory. The Court deplores a scorched earth approach to family litigation, with legal fees taking up the largest part of the marital estate, and seeks to encourage settlement, if not for the sake of the parties, then at least for the sake of the children who suffer the emotional fall out from a hostile and hard-fought divorce.

Mediation has become an integral part of our Family Court procedures and the services we provide to families. It has been led by Ms Leslie Talbot for the last 4 years who has proved an exceptionally well skilled mediator whose mediated agreements have put many parents on a far better footing for long term cooperation with respect to children and financial arrangements. Leslie has helped numerous parties resolve what may have at first glance appeared to be irreconcilable disputes.

She has an outstanding success rate in assisting parents with reaching acceptable agreements. This year up to 18 December, Leslie reported that 104 fully settled cases have been fully settled and 11 are partially settled, a considerable increase from the 68 cases which were settled through mediation in 2022. This is a vivid illustration of the successful outcomes that family mediation can achieve.

Leslie is retiring this year and, and we express our sincere gratitude for the contributions she has made to the Courts and to the families she has helped through a difficult period of transition and to say thank you and that she will be missed.

We welcome Ms. Chanda Glidden who will be succeeding Leslie as the Family Mediator, who we are confident will not only build on Leslie's legacy, but develop her own, as she too is a highly skilled mediator and has been working with Leslie for some time.

CIVIL DIVISION

The Civil division under the supervision of Justice Carter continues to perform very well. There were 410 General Civil filings and 239 in Probate. Unfortunately the data in the Civil Division is not captured in Criminal Division at this time.

This year we will be promulgating Court-Connected Mediation Rules this year as we seek to improve outcomes in the Civil Division.

CRIMINAL DIVISION

In the Criminal Division, we had 104 new indictments being presented to the Grand Court. With the assistance of Justice Carter, who was finally appointed in October last year to fill the vacancy left by Hon. Margaret Ramsay-Hale's elevation to Chief Justice, the Criminal Division disposed of 119 cases, a case clearance rate of 114%.

In the Summary Court, the Chief Magistrate, Her Honour Mrs. Hernandez reports that the Magistrates continue to perform at a high standard. The Court had an intake of 984 cases in Grand Cayman and 26 criminal cases in the Sister Islands for a total of 1,010 cases. 1,097 cases were disposed of by the Magistrates during the year.

This is a case clearance rate of 111% for all islands. This is an increase in the case clearance rate in 2022 which was 105%.

The case clearance rate is one of the global measures in the framework for Court Excellence for how well a court is performing. If a court clears 100% of the cases that comes in, then it is handling its case load and no interventions are necessary. If the case clearance rate is below 100% then there will have to be an intervention because the cases which were not tried will go forward, year on year causing a backlog. The court clearance rate is one data point which informs decision-making at the Courts including decisions on how the funds allocated to the Judiciary are to be used.

There were 1,066 new traffic matters. 1,016 were disposed of which is a clearance rate of 95% which is good, and on par with 2022 when 1,148 traffic matters were filed and 1,097 disposed of, a case clearance rate of 96%.

In the Coroners Court, 74 matters were disposed of, up from 45 in 2022. In keeping with our commitment as stated last year, to take justice to the people, Her Hon. Mrs Hernandez held Coroners Court on the Brac in August 2023 with 6 jurors from Grand Cayman serving on the jury.

Access to Justice Through Court Technology

Over the past six years, the Cayman Law Courts have been on a journey to introduce technology as part of its innovation strategy to enhance access to justice, its court users and court staff. 2023 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

2023

DATA MIGRATION

- Transfer of registries and all other criminal matters to the Curia platform

ONLINE PAYMENTS

- Attorney and Notary Registration and Renewal payments available online

2023 (CONTINUED)

ESCROW PAYMENTS

- Configuration of portal to allow for digital escrow payment pilot

GO LIVE ON COURT OF APPEAL

- External stakeholders and public are able to file applications on the CURIA platform

GO LIVE ON FAMILY PROCEEDINGS UNIT

- External stakeholders and public are able to file applications on the CURIA platform

DIGITAL SWEARING IN

- Swearing in of Attorneys and Notaries is now done online

Legal Aid Performance Review 2023

There has been a rise in legal aid applications for both criminal and civil matters compared to previous years. Starting from 2023, we have been maintaining a record of the number of extension requests made for various matters. As these extension requests demand considerable deliberation and work involving a wide scope of activities e.g. allowances for further work on matters, experts, lead counsel and funding.

TOTAL NEW APPLICATIONS

	2021	2022	2023
CRIMINAL			
Criminal Applications	412	408	428
Approved	319	329	384
CIVIL & FAMILY			
Civil & Family Applications	247	258	311
Approved	118	131	229

NUMBER OF LEGAL AID EXTENSIONS

	Requested	Granted
Criminal extensions	162	160
Civil extensions	63	59

LEGAL AID ATTORNEYS

There has been a marginal decrease in the total number of Legal Aid Attorneys since 2022. This reduction can be attributed to a combination of factors, such as the relocation of foreign Attorneys to their home country due to various reasons, and also some Attorneys transitioning to other areas of law or becoming unavailable. Nevertheless, it is worth noting that new Attorneys have also been added to the various lists during the same time period, and so the total number of Attorneys continues to fluctuate.



*Cassandra Cole – Legal Aid Taxation Executive,
Monique Barrett – Legal Aid Officer, Kimberly
Bradshaw – Legal Aid Officer, Stacy Parke – Director*

It can be challenging to assess the consequences of the fluctuation within a short timeframe. Nonetheless, it's noteworthy that the Legal Aid Attorneys continue to deliver exceptional quality and quantity of work at the standard legal aid rate.

NUMBER OF ATTORNEYS

Criminal	35	(Reduced to 31 by December 31st, 2023)
Civil	72	(Reduced to 62 by December 31st, 2023)
Duty Counsel	35	(Reduced to 31 by December 31st, 2023)
SDVC	24	

	2021	2022	2023
CIVIL & FAMILY ATTORNEYS	59	67	62
CRIMINAL ATTORNEYS	29	30	31
DUTY COUNSEL	28	29	31
SPECIAL DOMESTIC VIOLENCE COURT*	18	19	24

*Duty Counsels can also elect to assist at **Special Domestic Violence Court (SDVC)**. This roster was first established in April 2021, at the request of the former Chief Magistrate, and in conjunction with the Director and Chief Justice, the roster was created to support the SDVC schedule. This system provides significant support to the victims of domestic violence and also provides support to the Court to move matters forward in that specialized court, making available a Duty Counsel for each session to assist unrepresented persons or to assist with cross-examination. The schedule is shared with the Attorneys, which includes each SDVC date for the given timeframe, and a designated Attorney is then assigned to each specific date. The Duty Counsel in SDVC is compensated at the same legal aid hourly rate for Court attendance on the assigned day, notwithstanding the number of Applicants they assist on that day.

WALK-IN INTERVIEWS AND/OR ASSISTANCE AT LEGAL AID OFFICE

The following data pertains to the number of walk-in interviews and legal assistance provided by Legal Aid Officers at the Office:

	2021	2022	2023
Number of Walk-In Clients	433	382	558

As noted in the figures shown above, there was a notable surge in the number of walk-in clients in 2023. It is worth noting that this increase was aptly managed by the two Legal Aid Officers in the Department. The Legal Aid Officers assisted applicants with inquiries, applications and basic issues or requests on weekdays.

On Monday through Thursday from 9:00 a.m. to 12:30 p.m walk-ins are seen with no appointment necessary. Applicants have the option to submit their legal aid applications via the drop-box during operating hours or through email.

Regardless of submission channel, the Legal Aid Officer will register the application on the same day it was received. Once reviewed, the Applicant will receive a notice of receipt indicating whether the application is complete or requires further information.

OTHER RELEVANT DATA

	2021	2022	2023
Number of Appeals made to the Grand Court of the Director's Decision (s. 38)	4	2	1
Number of bills of costs taxed:	1,525	866	810
Number of taxation appeals (s. 29):	6	2	6

Duty Counsel Claims Filed

Court Claims	369	381	625
Police Claims	154	137	183



The Cayman Islands Legal Assistance Clinic (CILAC)

The Clinic began operations in May 2022 operating two evenings per month, one for intake and one for advice. The Clinic operates between 6 PM and 9 PM and is based on the 3rd floor of the Law Courts at Cardinal Ave.

In 2023, the second year of operation, CILAC is meeting its mandate by providing greater access to justice for 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. Local attorneys have relished the opportunity to participate in giving back to the local community and to enhance Caymanian students' skills by supervising them in the delivery of legal advice in the early stages of their legal careers.

Students at the Truman Bodden Law School (TBLS) have acquired the unique opportunity to take part in hands-on legal work for the benefit of the wider community. This opportunity has dramatically improved TBLS's student's learning experience by better equipping them to deal with the issues that they will face in their later legal careers. TBLS has also gained an opportunity to engage with *pro bono* legal activities and to enhance the quality and range of public legal services available in the Cayman Islands.

The following attorneys have participated in the supervision of students during 2023:

- 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 Mullin (Hampson's)
- Alice Carver (Nelsons)
- Shelly Perryman Pollard (HSM Legal)
- Clayton Phuran (CP Legal)



The following students have participated in the provision of advice at the Law Clinic during 2023:

- Alasdair Munro
- Alva Suckoo
- Amber Watler
- Diana DeMercado
- Julie Campbell
- Justyce Rivers
- Kasie Bowden
- Kisha Campbell
- Merary Eden
- Nicholas Greaves
- Shiann Powery
- Lacee Barnes Riley
- Joeniel Bent
- Jewel Ebanks
- Brooke Fitzgerald
- Zorie McBean
- Shay Miller
- Ariel Oliver
- Daniel Watler
- Julie Harris
- Carolina Lopez

The tables below indicate the cases dealt with by the Cayman Islands Legal Assistance Clinic in 2023:

JAN 2023		FEB 2023		MAR 2023		MAY 2023	
Case Type	Number	Case Type	Number	Case Type	Number	Case Type	Number
Family Law	4	Family Law	4	Family Law	4	Family Law	4
Civil	1	Landlord and Tenant	1	Civil	7	Civil	4
Wills and Probate	1	Employment	1	Wills/Probate	2	Wills/Probate	1
Immigration	1	Immigration	2	Employment	3	Employment	1
Employment	1	Property Matters	4	Company	3	Immigration	1
				Landlord and Tenant	2	Company	1
						Landlord and Tenant	1
SEP 2023		OCT 2023		NOV 2023			
Case Type	Number	Case Type	Number	Case Type	Number		
Family Law	7	Family Law	5	Family Law	8		
Civil	2	Civil	3	Civil	7		
Immigration	1	Employment	1	Employment	2		
Landlord and Tenant	1						
Employment	1						

Court and Administrative Staff

Personnel Costs

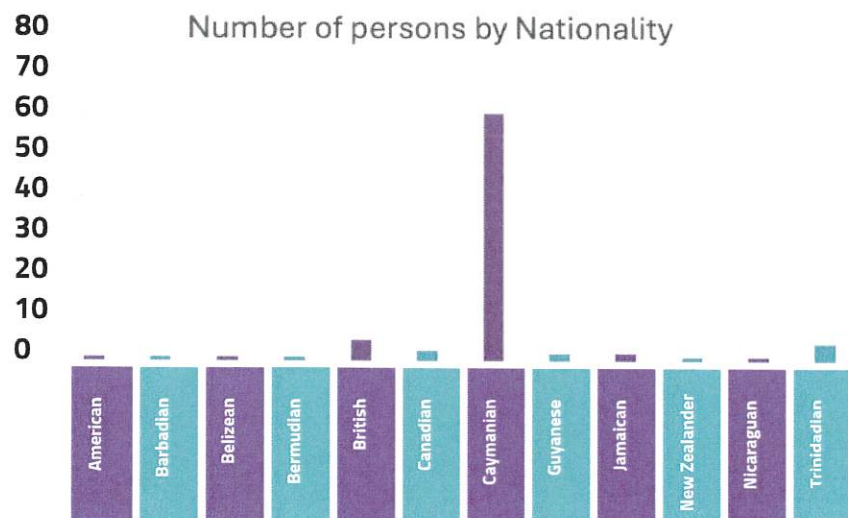
Budget 2022	Adjustment 2023	Y-T-D Budget 22	Y-T-D Actual 22	Difference Y-T-D Budget/Actual
\$9,518,000	-\$250,000	9,268,000	8,647,000	871,000

Personnel Data (31 Dec 2023)

Staff numbers	109	Includes 11 Judicial Officers
Average age	44	
Gender F/M	76	33
Caymanian/Non-	(69%)	(31%)
Caymanian Average length	76	33

Nationality

American	1
Barbadian	1
Belizean	1
Bermudian	1
British	6
Canadian	3
Caymanian	75
Guyanese	2
Jamaican	2
New Zealander	1
Nicaraguan	1
Trinidadian	5





Retirements

The Courts had to say farewell to six (6) long serving employees. These included:

- **Richard Harford**; Chief Bailiff; served the Courts for ten (10) years having joined us from the police service, where he served for twenty-three (23) years bringing his time in the service of the public up to thirty-three (33) years.
- **Paul Anglin Sr.**; served the Courts as a Marshall for eleven (11) years, following service at the police service where he served for twenty-two (22) years, for a total of thirty-three (33) years in the public service.
- **Andrew Doussept**; served in the courts for fifteen (15) years, as Network and Information Systems Manager, Information Systems Analyst.
- **Maud Brown**; served in the courts for nineteen (19) years, as an Office Attendant.
- **Marilyn McField-Wheatle**; served in the courts for twenty-five (25) years, in several roles which included Office Attendant, Court Marshal and Clerical Officer.
- **Richard Harford**; Chief Bailiff; served the Courts for ten (10) years having joined us from the police service, where he served for twenty-three (23) years bringing his time in the service of the public up to thirty-three (33) years.
- **Roseita Ebanks**; served in the courts for thirty-eight (38) years, in several roles which included Senior Courts Funds Officer; Court Funds Accountant.

Transitions

There were a few employees who transitioned and/or were promoted within the organization. Some of these included:

- **Jhannaye Boddan**, a Clerical Officer, was reassigned to the post of an Executive Officer in the Criminal Registry.
- **Kimberly Robinson-Welcome**, the Personal Assistant to the Clerk of Court, was reassigned to the post of a Judge's Personal Assistant.
- **Meriam Jennings**, the Court Funds and Finance Officer, was promoted to the post of Senior Court Funds & Finance Officer.
- **Kyla Seymour**, an Accounts Officer II, was reassigned to the post of the Court Funds and Finance Officer.
- **Monique Barrett**, was promoted from her role as Legal Aid Assistant to the position of Legal Aid Officer.



Appointments

During 2023, the following persons were onboarded to fill existing vacancies and newly established posts within the organisation:

- IT Manager, filled by **Malea Bain**
- HR & TD Manager, filled by **Alex Jadoonanan**
- Executive Officer – FSD, filled by **Lauren Wood**
- Legal Aid Assistant, filled by **Brianna Wright**
- Court Reporter, recruitment of **Ann-Marie Long**
- Administrative Support Officer, recruitment of **Zariah Parchment**
- Chief Communications Officer, recruitment of **Elizabeth Charles**



Financial statements



GOVERNMENT OF THE CAYMAN ISLANDS

JUDICIAL ADMINISTRATION

AUDITED FINANCIAL STATEMENTS

31 DECEMBER 2023

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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 Chief Officer, 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 Chief Officer 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 of the Judicial Administration for the year ended 31 December 2023.

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 2023.
- (b) fairly reflect the financial position as at 31 December 2023 and performance for the year ended 31 December 2023.
- (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. The Office of the Auditor General has been provided access to all the information necessary to conduct an audit in accordance with International Standards on Auditing.

Signed by: Christina McTaggart, Acting C
Signed at: 2024-04-29 12:51:39 -04:00
Reason: Approved by Christina McTaggart

Christina McTaggart

Christina McTaggart
Acting Chief Officer

Date: 29 April 2024

Signed by: Kathleen Brown-Gremli, Chief
Signed at: 2024-04-29 11:49:30 -05:00
Reason: Approved by Kathleen Brown-Gr

Kathleen Brown-Gremli



Kathleen Brown-Gremli
Chief Financial Officer

Date: 29 April 2024



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AUDITOR GENERAL'S REPORT

To the Members of the Parliament and the Financial Secretary and Chief Officer of the Judicial Administration

Opinion

I have audited the financial statements of the Judicial Administration, which comprise the statement of financial position as at 31 December 2023 and the statement of financial performance, statement of changes in net assets/equity and statement of cash flows for the year ended 31 December 2023, and notes to the financial statements, including a summary of significant accounting policies as set out on pages 10 to 32.

In my opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Judicial Administration as at 31 December 2023 and its financial performance and its cash flows for the year ended 31 December 2023 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 Judicial Administration in accordance with the International 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.

Emphasis of Matter

As outlined in Note 16 of the financial statements, the Cabinet authorized supplementary appropriations of \$750,000 in output funding and \$450,000 in equity funding for the Entity under Section 11(5) of the Public Management and Finance Act ("PMFA"). The Ministry of Finance did not introduce a supplementary appropriations bill for the funding in Parliament by 31 March 2024 as required by section 11(6) of the PMFA.

My opinion is not qualified in respect of this matter.

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 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' 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' 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, CPFA
Auditor General

29 April 2024
Cayman Islands

**JUDICIAL ADMINISTRATION
STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2023
(Expressed in Cayman Islands Dollars)**

Prior Year Actual		Note	Current Year Actual	Original Budget	Final Budget	Variance (Original Budget vs. Actual)
CI\$000			CI\$000	CI\$000	CI\$000	CI\$000
Current Assets						
1,550	Cash and cash equivalents	2,16	1,985	2,854	2,854	869
714	Receivables from exchange transactions	3,16,17	903	1,243	1,243	340
569	Other receivables	3,16,17	389	10	10	(379)
185	Prepayments	16	152	75	75	(77)
3,018	Total Current Assets		3,429	4,182	4,182	753
Non-Current Assets						
740	Property and equipment	4,16	700	984	1,184	284
216	Intangible assets	5,16	356	459	709	102
956	Total Non-Current Assets		1,056	1,443	1,893	386
3,974	Total Assets		4,485	5,625	6,075	1,139
Current Liabilities						
3	Trade payables	6	5	-	-	(5)
501	Accruals and other liabilities	6,16,17	311	275	275	(36)
91	Employee entitlements	7,16	67	100	100	33
390	Surplus payable	8,16,17	651	1,290	1,290	639
985	Total Current Liabilities		1,034	1,665	1,665	631
985	Total Liabilities		1,034	1,665	1,665	631
2,989	Net Assets		3,452	3,960	4,410	509
Equity						
4,279	Contributed capital	16	4,718	5,250	5,700	531
(1,290)	Accumulated (deficit)	16	(1,266)	(1,290)	(1,290)	(24)
2,989	Total Equity		3,452	3,960	4,410	507

The accounting policies and notes on pages 10 to 32 form part of these financial statements.

JUDICIAL ADMINISTRATION
STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 31 DECEMBER 2023
(Expressed in Cayman Islands Dollars)

Prior Year Actual		Note	Current Year Actual	Original Budget	Final Budget	Variance (Original Budget vs. Actual) CI\$000
CI\$000			CI\$000	CI\$000	CI\$000	CI\$000
	Revenue					
11,537	Sales of outputs to Cabinet	10,16,17	12,303	12,512	13,262	209
23	Other revenue	10,16	24	41	41	17
11,560	Total Revenue	10	12,327	12,553	13,303	226
	Expenses					
7,617	Personnel costs	11,16,17	8,647	9,518	9,268	871
3,259	Supplies and consumables	12,16	3,066	2,660	3,660	(406)
294	Depreciation	4,5,16	354	375	375	21
11,170	Total Expenses		12,067	12,553	13,303	486
390	Surplus for the year		260	-	-	(260)

The accounting policies and notes on pages 10 to 32 form part of these financial statements.

JUDICIAL ADMINISTRATION
STATEMENT OF CHANGES IN NET ASSETS/EQUITY
FOR THE YEAR ENDED 31 DECEMBER 2023
(Expressed in Cayman Islands Dollars)

	Contributed Capital	Accumulated Deficit	Total Net Assets/Equity	Original Budget	Final Budget	Variance (Original Budget vs. Actual)
	CI\$000	CI\$000	CI\$000	CI\$000	CI\$000	CI\$000
Balance at 01 January 2022	3,811	(1,290)	2,521	3,275	3,275	754
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
Balance at 31 December 2022	4,279	(1,290)	2,989	3,685	3,685	696
Balance at 1 January 2023	4,279	(1,290)	2,989	3,685	3,685	696
Equity Injection for the year 2023	440	-	440	275	725	(165)
Prior Period Adjustments	-	24	24	-	-	(24)
Surplus for the year 2023	-	260	260	-	-	(260)
Surplus repayable due for the year 2023	-	(260)	(260)	-	-	260
Balance at 31 December 2023	4,719	(1,266)	3,453	3,960	4,410	507

The accounting policies and notes on pages 10 to 32 form part of these financial statements.

**JUDICIAL ADMINISTRATION
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2023
(Expressed in Cayman Islands Dollars)**

Prior Year Actual		Note	Current Year Actual	Original Budget	Final Budget	Variance (Original Budget vs. Actual)
CI \$'000			CI \$'000	CI \$'000	CI \$'000	CI \$'000
	Cash flows managed on behalf of Cabinet					
	Operating Activities					
	Cash received					
23	Sale of goods and services - third party		24	41	41	17
13,334	Sales to Cabinet		11,971	12,472	13,222	501
	Cash used					
(7,623)	Personnel costs		(8,671)	(9,518)	(9,268)	(847)
(3,241)	Supplies and consumables		(2,899)	(2,660)	(3,660)	239
2,493	Net cash flows from operating activities	14	425	335	335	(90)
	Investing Activities					
	Cash used					
(436)	Purchase of property and equipment and Intangibles	4,5	(482)	(295)	(745)	187
3	Disposal/ Derecognition	4	51	-	-	(51)
(433)	Net cash flow used in Investing activities		(431)	(295)	(745)	136
	Financing Activities					
	Cash received/(used)					
(1,754)	Payment of surplus		-	-	-	-
468	Equity Injections from Cabinet		440	275	725	(165)
(1,286)	Net cash flows (used in)/from financing activities		440	275	725	(165)
774	Net Increase in cash and cash equivalents held		435	315	315	(120)
776	Cash and cash equivalents at beginning of year		1,550	2,539	2,539	989
1,550	Cash and cash equivalents at the end of the year		1,985	2,854	2,854	869

The accounting policies and notes on pages 10 to 32 form part of these financial statements.

JUDICIAL ADMINISTRATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023
(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 2023.

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 2023, Judicial Administration had 98 employees (2022: 97).

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.

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 2023 other than the assessment of loss allowance on financial instruments which is now based on expected credit losses.

New accounting standards issued and applicable

The Entity has adopted IPSAS 41: Financial Instruments as of the transition date of 1 January 2023, replacing IPSAS 29: Financial Instruments: Recognition and Measurement.

In accordance with the transitional provisions in IPSAS 41, comparative information for the 31 December 2022 period has not been restated. Adjustments arising from adopting IPSAS 41 are recognised in opening equity at 1 January 2023 (the date of initial application).

The accounting policies for the year ended 31 December 2023 have been updated to comply with IPSAS 41. The main changes to the Entity's accounting policies are:

- Trade and other receivables - This policy has been updated to reflect that the impairment of receivables is now determined by applying an expected credit loss model.

JUDICIAL ADMINISTRATION
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023
(Expressed in thousands of Cayman Islands Dollars)

Note 1: Significant accounting policies (continued)

New accounting standards issued and applicable (continued)

- Financial instruments and risk management - The policy has been updated to reflect:
 - the new measurement classification categories; and
 - a new impairment model for financial assets based on expected credit losses, which is forward-looking and may result in earlier recognition of impairment losses.

IPSAS 41 also significantly amended the disclosures of financial instruments of IPSAS 30. This has resulted in new or amended disclosures, mostly in relation to the financial instrument categories and to credit risk.

The tables below outline the classification of financial assets and liabilities under IPSAS 41 and IPSAS 29 on the date of initial application of IPSAS 41.

Measurement classification		
Financial assets	IPSAS 29	IPSAS 41
Cash and cash equivalents	Loans & Receivables	Amortised cost
Term Deposits	Loans & Receivables	Amortised cost
Trade and other receivables	Loans & Receivables	Amortised cost
Financial Liabilities	IPSAS 29	IPSAS 41
Accounts Payable	Amortised Cost	Amortised Cost

IPSAS 41 has had an immaterial impact on the Entity's measurement and recognition of financial instruments, as financial assets that were recognised as loans and receivables are now recognised as amortised cost.

IPSAS 42, Social Benefits (effective for period beginning on or after January 1, 2023) defines social benefits and determines when expenses and liabilities for social benefits are recognized and how they are measured. During the financial year it was assessed that IPSAS 42, Social Benefits doesn't have any significant impact on the Entity's financial statements.

New and revised accounting standards issued that are not yet effective and are not early adopted

Certain new accounting standards have been published that are not mandatory for the 31 December 2023 reporting year 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 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 closer to the effective date of adoption.

IPSAS 44, Non-Current Assets Held for Sale and Discontinued Operations (effective for periods beginning on or after January 1, 2025,) specifies the accounting for assets held for sale and the presentation and disclosure of discontinued operations. The impact will be assessed fully, closer to the effective date of adoption.

JUDICIAL ADMINISTRATION
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023
(Expressed in thousands of Cayman Islands Dollars)

Note 1: Significant accounting policies (continued)

New and revised accounting standards issued that are not yet effective and are not early adopted (continued)

IPSAS 45, Property, Plant, And Equipment (effective for periods beginning on or after January 1, 2025) replaces IPSAS 17, Property, Plant, and Equipment by adding current operational value as a measurement basis in the updated current value model for assets within its scope, identifying the characteristics of heritage and infrastructure assets, and adding new guidance on how these important types of public sector assets should be recognized and measured. The impact on the Entity's financial statements will be assessed closer to the effective date of adoption.

IPSAS 46, Measurement (effective for periods beginning on or after January 1, 2025) provides new guidance in a single standard addressing how commonly used measurement bases should be applied in practice. The impact on the Entity's financial statements will be assessed closer to the effective date of adoption.

IPSAS 47, Revenue (effective for periods beginning on or after January 1, 2026) replaces IPSAS 9, Revenue from Exchange Transactions, IPSAS 11, Construction Contracts, and IPSAS 23, Revenue from Non-Exchange Transactions and is a single source for revenue accounting guidance in the public sector, which presents two accounting models based on the existence of a binding arrangement. The impact on the Entity's financial statements will be assessed closer to the effective date of adoption.

IPSAS 48, Transfer Expenses (effective for periods beginning on or after January 1, 2026) provides accounting requirements for transfer expenses, and presents two accounting models based on the existence of a binding arrangement. The impact on the Entity's financial statements will be assessed closer to the effective date of adoption.

IPSAS 49, Retirement Benefit Plans (effective for periods beginning on or after January 1, 2026) establishes comprehensive accounting and reporting requirements for the financial statements of retirement benefit plans, with participants comprising current and former public sector employees and other eligible members. The new pronouncement will bring increased transparency and accountability to these public sector entities, ensuring they can fulfill their obligations to employees and other eligible participants who are members of the retirement benefit plan. It is anticipated that IPSAS 49 will not have an impact on the Entity's financial statements.

(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 2023 and ended 31 December 2023.

JUDICIAL ADMINISTRATION
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023
(Expressed in thousands of Cayman Islands Dollars)

Note 1: Significant accounting policies (continued)

(c) Budget amounts

The 2023 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 2023 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 cover 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 ended 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 agreed value of services provided as set out in the published budget statements.

(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.

(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.

JUDICIAL ADMINISTRATION
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023
(Expressed in thousands of Cayman Islands Dollars)

Note 1: Significant accounting policies (continued)

(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) Trade Receivables

Trade receivables are amounts due from customers for items sold or services performed in the ordinary course of business. Trade receivables and other receivables comprise of balances due from other Government entities, including Output Receivables and balances due from third parties.

No material changes in recognition or measurement were required in Trade Receivables upon adopting IPSAS 41 for the Entity.

(j) Prepayments

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

(k) 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.

<u>Asset type</u>	<u>Estimated useful life</u>
• 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

JUDICIAL ADMINISTRATION
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023
(Expressed in thousands of Cayman Islands Dollars)

Note 1: Significant accounting policies (continued)

(k) Property and equipment (continued)

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.

(l) Intangible Assets

Acquired computer software licenses lasting over a year are capitalized on the basis of the costs incurred to acquire and bring to use the specific software.

The carrying value of an intangible asset with a finite life is amortised on a straight-line basis over its estimated useful life. Amortization begins when the asset is available for use and ceases at the date that the asset is derecognised or reaches the end of its useful life. The estimated useful life and amortization method are reviewed at the end of each reporting period, with the effect of any changes in estimate being accounted for on a prospective basis.

Intangible assets with indefinite useful lives that are acquired separately (if any) are carried at cost less accumulated impairment losses. The amortization charge for each year is recognised in the Statement of Financial Performance.

(m) 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.

JUDICIAL ADMINISTRATION
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023
(Expressed in thousands of Cayman Islands Dollars)

Note 1: Significant accounting policies (continued)

(n) Financial Instruments

Financial instruments are contracts that give rise to both a financial asset in one entity and a financial liability or an equity instrument in another. The Judicial Administration is party to contracts that give rise to financial assets and financial liabilities as part of its normal operations.

Initial Recognition

Financial assets and liabilities are initially measured at fair value. Upon initial recognition, transaction costs directly attributable to the acquisition or issue of financial liabilities are added to or deducted from the fair value of the financial assets or financial liabilities, as appropriate. The financial assets include cash in hand, bank deposits, trade and other receivables, and the financial liabilities include trade and other payables, all of which are recognised in the Statement of Financial Position.

Subsequent measurement and classification

IPSAS 41 requires financial assets to be subsequently measured at fair value through surplus or deficit (FVTSD), amortised cost, or fair value through other comprehensive revenue and expense (FVTOCRE). Additionally, IPSAS 41 requires financial liabilities to be measured at either amortised cost or FVTSD.

This classification is based on the business model for managing financial instruments, and whether the payments are for solely payments of principal or interest on the principal amount outstanding. The Entity assessed the business model for holding financial assets at the date of initial application. It determined that all of these are held to collect contractual cash flows that are solely payments of principal and interest. Therefore, financial assets are subsequently measured at amortised cost. Financial liabilities are subsequently measured at amortised cost.

Cash and cash equivalents, trade receivables and payables are recorded at amortised cost using the effective interest method less any impairment.

Impairment

An expected credit loss (ECL) model is used to recognise and calculate loss allowance for financial assets measured at amortised cost. The loss allowance is measured at an amount equal to the lifetime expected credit losses for trade receivables and other receivables. If, at the reporting date, the credit risk on a financial asset other than a trade receivable has not increased significantly since initial recognition, the loss allowance is measured for that financial instrument at an amount equal to 12-month expected credit losses. All changes in the loss allowance are recognised in the statement of financial performance as impairment gains or losses.

JUDICIAL ADMINISTRATION
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023
(Expressed in thousands of Cayman Islands Dollars)

Note 1: Significant accounting policies (continued)

(n) 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 expires.

The Entity does not enter into speculative financial instrument transactions or hold derivatives or hedging instruments, therefore the requirements for hedge accounting as prescribed in IPSAS 41 do not apply.

(o) 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.

(p) 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.

(q) 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, accommodation 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.

(r) 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 2023
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Note 2: Cash and cash equivalents

Prior Year Actual	Description	Current Year	Original Budget	Variance (Budget vs. Actual)
CI\$'000		CI\$'000	CI\$'000	CI\$'000
1	Cash on hand / Petty Cash	1	-	(1)
1,373	Operational Current Account - KYD	1,583	2,704	1,121
53	Payroll Current Account - KYD	93	50	(43)
123	Operational Current Account - USD	308	100	(208)
1,550	Cash and cash equivalents	1,985	2,854	869

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	Original Budget	Variance (Budget vs. Actual)
CI \$'000		CI \$'000	CI\$'000	CI\$'000
502	Outputs to Cabinet	834	1,043	209
211	Outputs to other government agencies	69	200	131
1	Other	-	-	-
-	Less: expected credit losses	-	-	-
714	Net Trade receivables	903	1,243	340

As at 31 December 2023 and 31 December 2022, other receivables are comprised of:

Prior Year Actual	Description	Current Year Actual	Original Budget	Variance (Budget vs. Actual)
CI\$'000		CI\$'000	CI\$'000	CI\$'000
537	Advances - Executive Salaries (note 17)	254	-	(254)
32	Other	135	10	(125)
-	Less: expected credit losses	-	-	-
569	Net Other Receivables	389	10	(379)

JUDICIAL ADMINISTRATION
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023
(Expressed in thousands of Cayman Islands Dollars)

Note 3: Receivables from exchange transactions (continued)

As at 31 December 2023, the ageing analysis of receivables from exchange transactions and other receivables are as follows:

Prior Year		Current	Other	Total	Original	Variance
Actual	Maturity Profile	Year	receivables		Budget	(Budget vs.
CI \$'000		(Gross)	(Gross)		CI\$'000	Actual)
		CI \$'000	CI \$'000			CI\$'000
705	Current	878	389	1,267	1,243	(24)
6	Past due 1-30 days	6	-	6	-	(6)
-	Past due 31-60 days	-	-	-	-	-
-	Past due 61-90 days	-	-	-	-	-
3	Past due 90 and above	19	-	19	-	(19)
714	Total Trade Receivables	903	389	1,292	1,243	(49)

In measuring expected credit losses for receivables, the estimated loss allowance for individually significant or other specific trade and other receivable balances are determined on an individual basis. Thereafter, the remaining trade receivables are assessed on a collective basis as they possess shared credit risk characteristics.

The Entity performed a specific expected credit loss assessment on any related party debtors with qualitative or quantitative factors indicating doubts around collectability. Given the low risk of default on the remaining related party receivables held by the Entity, the impact of the expected credit losses on these have been estimated to be negligible. These have a low risk of default due to the Cayman Islands Government's high credit rating, absence of historical losses on amounts due.

The Entity's policy is to recognise an expected credit loss of 100% for receivables past due if historical experience has indicated that these receivables are generally not recoverable. Receivables are written off and/ or fully provided for when there is no reasonable expectation of recovery.

As at 31 December 2023, expected credit losses resulting from balances past due was nil (2022: nil).

JUDICIAL ADMINISTRATION
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023
(Expressed in thousands of Cayman Islands Dollars)

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
Balance as at 1 January 2022	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)
Balance as at 31 December 2022	185	574	382	1,646	113	28	2,928

	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
Balance as at 1 January 2023	185	574	382	1,646	113	28	2,928
Additions	49	140	23	55	30	-	297
Transfers	-	(5)	-	-	-	(5)	(10)
Disposal/ Derecognition	-	-	(10)	(5)	(36)	(23)	(74)
Balance as at 31 December 2023	234	709	395	1,696	107	-	3,141

JUDICIAL ADMINISTRATION
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023
(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
Balance as at 1 January 2022	115	124	226	1,415	53	-	1,933
Disposal/Derecognition	-	-	-	-	-	-	-
Depreciation Expense	15	147	51	36	6	-	255
Balance as at 31 December 2022	130	271	277	1,451	59	-	2,188
	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
Balance as at 1 January 2023	130	271	277	1,451	59	-	2,188
Disposal/Derecognition	-	(5)	(10)	-	(36)	-	(51)
Depreciation Expense	19	190	52	29	14	-	304
Balance as at 31 December 2023	149	456	319	1,480	37	-	2,441
Net Book value 31 December 2022	55	303	105	195	54	28	740
Net Book value 31 December 2023	85	253	76	216	70	-	700

As of 31 December 2023, 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
146	Library Books	585	427	158
10	Lease Improvements	437	424	13
-	Website	395	395	-
3	Electrical & A/C	103	100	3
36	Other	176	134	42
195	Total Other Assets	1,696	1,480	216

JUDICIAL ADMINISTRATION
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED ENDED 31 DECEMBER 2023
(Expressed in thousands of Cayman Islands Dollars)

Note 5: Intangible Assets

Cost of Intangible Assets

	Computer Software CI\$000	Work in Progress CI\$000	Total Intangible Assets CI\$000
Balance as at 1 January 2022	248	125	373
Additions	26	-	26
Transfers	-	(6)	(6)
Balance as at 31 December 2022	274	119	393

	Computer Software CI\$000	Work in Progress CI\$000	Total Intangible Assets CI\$000
Balance as at 1 January 2023	274	119	393
Additions	175	14	189
Transfers	119	(119)	-
Balance as at 31 December 2023	568	14	582

Accumulated Amortization and impairment losses

	Computer Software CI\$000	Work in Progress CI\$000	Total Intangible Assets CI\$000
Balance as at 1 January 2022	138	-	138
Amortization Expense	39	-	39
Balance as at 31 December 2022	177	-	177

	Computer Software CI\$000	Work in Progress CI\$000	Total Intangible Assets CI\$000
Balance as at 1 January 2023	177	-	177
Amortization Expense	49	-	49
Balance as at 31 December 2023	226	-	226

Net Book value 31 December 2022	97	119	216
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Net Book value 31 December 2023	342	14	356
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JUDICIAL ADMINISTRATION
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023
(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	Original Budget CI\$'000	Variance (Budget vs. Actual) CI\$'000
3	Trade payables	5	-	(5)
471	Accrued expenses	258	275	17
23	Core government trade with other public entities	45	-	(45)
7	Other	8	-	(8)
504	Total Trade payables, accruals and other liabilities	316	275	(41)

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	Original Budget CI\$'000	Variance (Budget vs. Actual) CI\$'000
91	Annual leave	67	100	33
-	Accrued salaries and wages	-	-	-
91	Total employee entitlements	67	100	33

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

Note 8: Surplus payable

Surplus payable represents surplus of \$260 thousand as at 31 December 2023 and \$390 thousand for the year ended 31 December 2022 which is still payable. Under the *Public Management & Finance Act (2020 Revision)* section 39 (3) (f), the Entity may "retain such part of its net operating surplus as is determined by the Minister of Finance". The Entity has recorded an accumulated surplus payable to Government in the amount of \$650 thousand as at 31 December 2023, which it plans to repay in 2024. Surplus repaid during the year ended 31 December 2023 was nil (2022: \$1,754 thousand).

Note 9: Revenue from non-exchange transactions

During the year ended 31 December 2023, the Entity received Services-in-kind in the form of software maintenance by the Computer Services Department, accommodations from Judicial Executive and human resources management by the Portfolio of the Civil Service. 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 2023 (2022: \$0).

JUDICIAL ADMINISTRATION
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023
(Expressed in thousands of Cayman Islands Dollars)

Note 10: Revenues

Prior Year				Variance (Original Budget vs. Actual)	
Actual	Description	Current Year Actual	Original Budget	Final Budget	Actual)
CI\$'000		CI\$'000	CI\$'000	CI\$'000	CI\$'000
1	General sales	3	17	17	14
11,537	Outputs to Cabinet	12,303	12,512	13,262	209
13	Rental	11	24	24	13
9	Other	10	-	-	(10)
11,560	Total Sale of Goods & Services	12,327	12,553	13,303	226

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

				Variance (Original Budget vs. Actual) CI\$'000
Prior Year Actual CI\$'000	Description	Current Year Actual CI\$'000	Original Budget CI\$'000	Final Budget CI\$'000
5,963	Salaries, wages and allowances	6,766	7,144	6,894
1,335	Healthcare	1,537	1,942	1,942
303	Pension	355	397	397
1	Leave	(24)	30	30
15	Other Personnel related costs	13	5	5
7,617	Total Personnel Cost	8,647	9,518	9,268

Note 12: Supplies and consumables

				Variance (Original Budget vs. Actual)
Prior Year Actual CI\$'000	Description	Current Year Actual CI\$'000	Original Budget CI\$'000	Final Budget CI\$'000
236	Supplies and Materials	166	141	242
1,562	Purchase of services	1,450	1,221	1,958
697	Lease of property and equipment	580	710	590
645	Utilities	734	491	773
19	Travel and Subsistence	15	30	30
43	Training	25	40	40
57	Other	96	27	27
3,259	Total Supplies & Consumables	3,066	2,660	3,660

JUDICIAL ADMINISTRATION
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023
(Expressed in thousands of Cayman Islands Dollars)

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 2023, there were no litigation costs (2022: \$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	Original Budget CI \$'000	Variance (Budget vs. Actual) CI \$'000
390	Surplus from ordinary activities	260	-	(260)
	Non-cash movements:			
294	Depreciation and amortization	353	375	22
	Changes in current assets and liabilities:			
1,729	(Increase)/decrease in receivables from exchange transactions	(189)	(40)	149
(44)	(Increase)/decrease in other receivables	180	-	(180)
(70)	(Increase)/decrease in prepayments	33	-	(33)
200	(Decrease)/increase in payables, accruals, and other liabilities	(188)	-	188
(6)	(Decrease)/increase in employee entitlements	(24)	-	24
<u>2,493</u>	Net cash flows from operating activities	<u>425</u>	<u>335</u>	<u>(90)</u>

Note 15: Commitments

Type	One Year or Less CI\$000	One to Five Years CI\$000	Over Five Years CI\$000	31 December 2023 CI\$000	31 December 2022 CI\$00
Non-Cancellable Operating Leases					
Janitorial services	220	294	-	514	-
Operating leases	580	31	-	611	1,190
Total Commitment	800	325	-	1,125	1,190

The Entity currently has medium-term leases for premises it occupies in George Town and for warehousing documents. The leases are up for renewal within 1-5 years. The amounts disclosed above are commitments based on the current rental rates and the remaining lease period.

JUDICIAL ADMINISTRATION
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023
(Expressed in thousands of Cayman Islands Dollars)

Note 16: Contingencies

There is a possible outflow of funds for an appeal decision which is currently in the legal process. These costs relate to legal damages which could be paid out by the Administration in the future.

Note 17: Explanation of major variances against Approved budget

Changes to Budget

In 2023, supplementary appropriations were approved under Section 11(5) of the Public Management and Finance Act (2020 Revision) to support the Entity in carrying out its mandate for the fiscal year.

The appropriations included an increase by \$150 thousand for administrative support and \$600 thousand support for court proceedings. This increased the overall operating budget by a total of \$750 thousand. Additionally, \$450 thousand was appropriated towards capital expenditure. The final budget were hence adjusted as shown below:

Description	Operating Expenditure \$'000	Capital Expenditure \$'000
2023 Original Budget	12,553	275
Section 11 (5) reallocation during 2023	750	450
Final Budget	13,303	725

Explanations for major variances for the Entity performance against the budget are as follows:

Statement of financial position

Cash and cash equivalents

Cash and cash equivalents were lower than budget by \$869 thousand primarily due to funding due from Cabinet for December not being received before the end of the year.

Receivables from exchange transactions

Receivables from exchange transactions were lower than budget by \$340 thousand due to Cabinet funding for December being requested at a lower amount than expected. The budget anticipated that a higher receivable amount would remain outstanding at year-end.

Other receivables

The other receivables are higher than budget by \$379 thousand and this is mainly due to a receivable from the Executive Arm of the Entity not being received before the end of the year. This was not anticipated at the time of budget preparation.

Prepayments

Prepayments are higher than budget by \$77 thousand primarily due to higher than anticipated prepayments relating to software licenses, support, and maintenance fees.

JUDICIAL ADMINISTRATION
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023
(Expressed in thousands of Cayman Islands Dollars)

Note 17: Explanation of major variances against Approved budget (continued)

Statement of financial position (continued)

Property and equipment

In 2023, supplementary appropriations of \$200 thousand were approved under Section 11(5) of the Public Management and Finance Act (2020 Revision). This increased the property and equipment budget to \$1,184 thousand as shown below.

<i>Property and Equipment</i>	CI\$000
2023 Original Budget	984
Section 11 (5) reallocation during 2023	200
2023 Final Budget	1,184

The net book value of property and equipment is lower than the final budget by \$484 thousand due to anticipated purchases not being realised during the year.

Intangible assets

In 2023, supplementary appropriations of \$250 thousand were approved under Section 11(5) of the Public Management and Finance Act (2020 Revision). This increased the Intangible assets budget to \$709 thousand as shown below.

<i>Intangible Assets</i>	CI\$000
2023 Original Budget	459
Section 11 (5) reallocation during 2023	250
2023 Final Budget	709

The net book value of Intangible assets is lower than the final budget by \$352 thousand due to anticipated purchases not being realised during the year.

Accruals and other liabilities

Accruals and other liabilities are higher than budget by \$36 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 auxiliary officers' salaries and pensions.

Employee Entitlements

Employee entitlements are lower than budget by \$33 thousand as a result of staff taking more annual leave due to the lessened threat of COVID-19.

JUDICIAL ADMINISTRATION
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023
(Expressed in thousands of Cayman Islands Dollars)

Note 17: Explanation of major variances against Approved budget (continued)

Statement of financial position (continued)

Surplus payable

Surplus payable is lower than budget by \$639 thousand which is due to higher-than-expected surplus payable amount than was set during budget preparation. The Entity realised a surplus of \$260 thousand during the current financial year.

Contributed Capital

Contributed capital is under budget by \$531 thousand mainly due to anticipated capital purchases at the time of budget not being realised.

Accumulated deficit

The accumulated deficit is brought forward from previous years. Deficits are not budgeted for and the variance of \$24 thousand was due to adjusting entries made for prior period transactions.

Statement of changes in net assets/equity

Equity Injection for the year

In 2023, supplementary appropriations of \$450 thousand were approved under Section 11(5) of the Public Management and Finance Act (2020 Revision). This increased the budget for equity injections to \$725 thousand as shown below.

<i>Equity Injection</i>	CI\$000
2023 Original Budget	275
Section 11 (5) reallocation during 2023	450
2023 Final Budget	725

Equity injections in the year closed at \$440 thousand against a final budget of \$725 thousand. The underspending by \$285 thousand was due to anticipated property, equipment, and intangible asset purchases not being realized as was initially anticipated.

JUDICIAL ADMINISTRATION
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023
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Note 17: Explanation of major variances against Approved budget (continued)

Statement of Financial Performance

Sale of outputs to Cabinet

In 2023, supplementary appropriations of \$750 thousand were approved under Section 11(5) of the Public Management and Finance Act (2020 Revision). This increased the budget for sale of outputs to Cabinet to \$13,262 thousand as shown below.

Sales of outputs to Cabinet	CI\$000
2023 Original Budget	12,512
Section 11 (5) reallocation during 2023	750
2023 Final Budget	13,262

Sale of outputs to Cabinet is lower than the final budget by \$959 thousand was largely due to underspending in personnel costs as some posts were not filled until later in the year and some remained unfilled at the end of the year. The unfilled posts include the Deputy Chief Officer, Legal Aid Counsel, Facilities Assistant, Data Protection Information and Records Manager and Mediation Programme Coordinator posts.

Other revenue

Other revenue was lower than budget by \$17 thousand mainly due to the termination of the ATM Rental agreement with Scotia Bank during 2022, which was not anticipated at the time of budget preparation.

Personnel costs

In 2023, approval was given by the Portfolio of the Civil Service to transfer \$250 thousand from Personnel costs to Supplies and consumables. This decreased the budget for Personnel costs to \$9,268 thousand as shown below.

Personnel costs	CI\$000
2023 Original Budget	9,518
Section 11 (5) reallocation during 2023	(250)
2023 Final Budget	9,268

Actual personnel costs are lower than the final budget by \$621 thousand due primarily to some posts remaining vacant at the end of the year. The unfilled posts primarily responsible include the Deputy Chief Officer, Legal Aid Counsel, Facilities Assistant, Data Protection Information and Records Manager and Mediation Programme Coordinator posts. Also contributing to the shortfall is a reduction in Temporary Relief due to staff being hired in post.

JUDICIAL ADMINISTRATION
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023
(Expressed in thousands of Cayman Islands Dollars)

Note 17: Explanation of major variances against Approved budget (continued)

Statement of Financial Performance (continued)

Supplies and consumables

In 2023, supplementary appropriations of \$1,000 thousand were approved under Section 11(5) of the Public Management and Finance Act (2020 Revision). Additionally, an approval was given by the Portfolio of the Civil Service (POCS) to transfer \$250 thousand from personnel costs. This increased the supplies and consumables budget to \$3,660 thousand as shown below.

<i>Supplies and consumables</i>	CI\$000
2023 Original Budget	2,660
Section 11 (5) reallocation during 2023	750
Reallocation from personnel costs approved by POCS	250
2023 Final Budget	3,660

Total supplies and consumables were \$594 thousand lower than final budget mainly due to anticipated spending not realised at year-end. There was lower than anticipated spending in the following areas; drug awareness supplies by \$24 thousand as this is dependent on usage; printing by \$18 thousand as there was reduced usage; electricity rates by \$40 thousand as higher rates were anticipated; building maintenance by \$270 thousand as anticipated works were not completed at year-end; computer software maintenance and licensing fees by \$132 thousand and computer hardware maintenance by \$47 thousand as IT infrastructure items are being reviewed and revamped; and security services by \$75 thousand due to the hiring of the auxiliary officers.

Depreciation

Depreciation is \$21 thousand lower than budget as a result of additions occurring at a later point during the financial year than anticipated.

Note 18: 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 2023.

JUDICIAL ADMINISTRATION
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023
(Expressed in thousands of Cayman Islands Dollars)

Note 18: Related party and key management personnel disclosures (continued)

Related party disclosure (continued)

Prior Year Actual	Statement of Financial Position	Current Year Actual	Original Budget	Variance (Budget vs. Actual)
CI\$000		CI\$000	CI\$000	CI\$000
714	Receivables from exchange transactions	903	1,243	340
537	Other receivables	254	-	(254)
23	Trade payable, accruals and other liabilities	45	-	(45)
390	Surplus payable	651	1,290	639
1754	Surplus repaid	-	-	-

Prior Year Actual	Statement of Financial Performance	Current Year Actual	Approved Budget	Variance (Budget vs. Actual)
CI\$000		CI\$000	CI\$000	CI\$000
11,537	Sale of goods and services	12,303	12,512	209

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), Chief Human Resource Officer, Legal Aid Director and Deputy Chief Financial Officer are considered to be related parties. There are ten (2022: eleven) full-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 the year ended 31 December 2023 was \$1,401 thousand (2022: \$1,315 thousand).

Note 19: 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)
FOR THE YEAR ENDED 31 DECEMBER 2023
(Expressed in thousands of Cayman Islands Dollars)

Note 19: Financial instrument risks (continued)

Credit 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 average credit period on sales is 30 days. The Entity manages its Credit risk by transacting only with credit worthy counterparties. Generally, the Entity does not require collateral. Ongoing credit risk is managed through review of ageing analysis. Maximum exposures to credit risk as at year end are the carrying value of financial assets in the statement of financial position.

Expected credit losses are calculated on a lifetime basis for Trade Receivables.

The credit risk on cash and cash equivalents and short-term investments is limited. The Entity's main bank is Royal Bank of the Caribbean (RBC) which has a S&P Global Ratings of AA-.

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 2023, all of the financial liabilities with the exception of surplus payable were due within three months of the year end date (2022: all within three months of the year-end date).

Note 20: Subsequent events

Management has evaluated the possibility of subsequent events existing in the Judicial Administration Financial Statements through to 30 April 2024, the date the financial statements were available to be issued. Based on this evaluation, it has been determined that no material subsequent events have occurred which require disclosure in or adjustment to the financial statements.