



Cayman Islands Judiciary Annual Report & Accounts 2024



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Foreword



I am very pleased to present the Annual Report and Accounts for the Judiciary for 2024 which sets out the business of the Law Courts for last year and the progress we have made towards our strategic priorities, especially with regard to the integration of technology in the courts.

The courts at every level have had a busy year, but exceptionally in the Court of Appeal and in the Financial Services Division of the Grand Court, before which many complex multi-jurisdictional commercial matters were argued. The Court of Appeal handed down 16 judgments in criminal appeals including a complex, cross jurisdictional fraud matter and 16 judgments in civil appeals. The Judges in the FSD handed down 146 judgments. In total, 271 judgments were handed down by our senior courts in 2024, up from 259 the year before.

The several Committees of the Grand Court continued their work to reform the practice and procedures of the courts throughout the year. The Criminal Justice Reform Committee under the stewardship of Justice Cheryll Richards KC produced sentencing guidelines for offences under the Anti-Corruption Act as well as for offences of dishonesty. A considerable amount of work was involved in the preparation of these Guidelines, and I record my gratitude to Justice Richards for guiding the process, and to the members of the CJRC who generously gave of their time, knowledge and experience.

The Criminal Justice Stakeholder's Working Group was established in 2024 to improve co-operation between the criminal justice agencies in order to deliver the best possible criminal justice service to the Cayman Islands community. It is chaired by the Chief Justice and includes the heads of stakeholder agencies in the criminal justice system and of other agencies that support the work of the courts, such as the Health Services Authority, to ensure a collaborative approach to addressing its challenges.

The Chief Magistrate has continued to hold court user meetings and led Lunch and Learns on the Drug Rehabilitation Court and the Specialist Domestic Violence Court for the relevant stakeholders to improve outcomes in the Summary Court and the intervention courts, in particular.

The Law Courts' use of technology to enhance delivery of services, and increase public access to justice, has continued to expand.

Notable advances in 2024 include bringing our case management system fully online for the electronic filing of all matters in all Courts, with the exception of criminal matters which remain on the JEMS platform. The migration of criminal matters to the CURIA case management system is anticipated to be complete by mid-2025. We have expanded our payment gateways through the CURIA case management system, enabling court fees to be paid through the "click and pay" portal when applications are filed in the FSD. Fees for practicing certificates and notarial certificates can now be paid online and the certificates electronically generated.

Courtroom automation is underway with the introduction of digital court recording and transcription in two of our trial courts.

All unreported judgments are posted to the Law Courts website and are freely available to the public. A Practice Direction, introducing neutral citations to make it easier to trace and cite the unreported judgments, was issued in November 2024.

Looking forward, our vision for technology in the Courts includes leveraging AI-powered tools for legal research, case analysis and risk assessment, supported by data analytics for performance evaluation and predictive outcomes. We were very pleased, therefore, that the Master of the Rolls, Sir Geoffrey Vos, accepted our invitation to deliver the 2024 the Distinguished Lecture. Sir Geoffrey's speech addressed the very topical issue of the Role of Artificial Intelligence in the Legal Profession in which he explored AI's potential to enhance judicial efficiency and access to justice, while emphasizing the importance of responsible implementation.

He has given us much food for thought as we explore more efficient ways of working in 2025 in pursuit of our mission to achieve the just, fair and timely resolution of all matters before our Courts.

The Hon. Justice Margaret Ramsay-Hale
Chief Justice of the Cayman Islands
April 2025

REPORT ON THE BUSINESS OF THE GRAND COURT 2024



Judges of the Grand Court L-R Hon. Justice Richard Williams, Hon Justice Richards KC, the Chief Justice, The Hon Justice Margaret Ramsay-Hale, Hon. Justice Marlene Carter, Hon. Justice Jalil Asif KC

Each of the Divisions of the Grand Court has reported on the business in those Divisions and the volumes of the cases filed.

CRIMINAL DIVISION

	<i>Filed</i>	<i>Disposed</i>	<i>CCR</i>	<i>2023</i>
<i>Indictment</i>	139	110 (Incl 28 matters pending sentence)	79%	104
<i>Appeals from SC</i>	26	26	100%	56

The Criminal Division is headed by Justice Cheryll Richards KC. Throughout 2024, she was assisted by Justice Marlene Carter in managing the workload in that Division.

To add capacity to the Criminal Division where necessary and to hear matters in which the Judges were recused, six (6) acting appointments to the Grand Court Criminal Division for discrete periods were made in 2024. Those appointed to act were His Hon. Judge Phillip St. John-Stevens, Circuit Judge UK, Mr. Justice Stanley John, Judge of Appeal, Turks and Caicos Islands Court of

Appeal (ret.), His Hon. Mr. Roger Chapple, Deputy Circuit Judge UK, Mr. Justice Roy Jones, Judge of Appeal, Bahamas Court of Appeal (ret.), Her Hon. Mrs. Kirsty-Ann Gunn, Magistrate of the Summary Court of the Cayman Islands and Mr. Ben Tonner KC of the Cayman Islands Bar.

139 new Indictments were filed in the Criminal Division in 2024. The average in the three preceding years was 102 new indictments per year. The 139 indictments therefore represented an unanticipated increase of about 36% and was the most significant percentage increase year by year since 2021. The increase was largely due to 23 indictments which were filed for what is in essence a single case, which is a prosecution arising from an investigation carried out by the Anti-Corruption Unit into allegations of bribery and other offences involving a public officer.

These cases have been fixed for trial next year.

The number of cases disposed of was 88. A further 28 trials were concluded at the end of 2024 but the defendants are awaiting sentence. In determining the number of cases disposed of, we have added these 28 cases, because the purpose of collating the statistics is to consider whether the Court is meeting the demand. The delay in sentencing these defendants is not a result of any lack of resources within the Courts but rather, the result of external factors like outstanding Social Inquiry Reports – which more directly points to a lack of resources within the Probation Department responsible for preparing those Reports – or outstanding payments of restitution or compensation.



When those sentence matters are included the case clearance rate was 79%, down from 102 % in 2023 and lower than the target case clearance rate of 100%.

The clearance rate was impacted by the 23 corruption charges which were filed mid-year. Had there not been this unanticipated increase in indictments, the case clearance rate would have been 93%. Other factors impacted the Court's ability to deliver on its mission of efficient and timely delivery of justice.

Among these was the trial of 4 defendants R v David Bodden and others for robbery of the Royal

Bank of Canada in 2016, known colloquially as the RBC case. This case took some 8 years to come on for hearing and occupied 3 ½ months of Court time, and the time of 4 senior lawyers at the criminal bar. These dedicated attorneys could not attend to matters in the Summary Court or to other trials in the Grand Court during this period. As a result, the second criminal court was unable to hear matters in which these attorneys had been retained. Given the small contingent of attorneys at the criminal bar, this was a crucial factor affecting the disposal rate in 2024.

In addition to the RBC case, the criminal courts presided over five murder trials each lasting over two weeks and a number of other serious cases which each occupied significant court time and impacted the Criminal Division's ability to reach the target clearance rate.

As is the practice, retrials were prioritized and most of the retrials were facilitated within the course of the year.

Trials were also disrupted or adjourned because of the various storms and hurricanes that threatened the Islands, in what proved a very busy hurricane season, and prompted the closure of the Courts.

In our efforts to maintain disposal rates at an effective level, the Chief Justice requested that an additional judge be appointed who would sit exclusively in crime. In October 2024, the Governor, acting upon the recommendation of the JLSC appointed Judge Emma Peters, Deputy Presiding Judge of Ipswich Crown Court as a Judge of the Grand Court, to commence sitting in 2025.

The Grand Court, sitting in its Appellate jurisdiction to hear appeals from the Summary Court, disposed of 26 criminal appeals, a 100% case clearance rate.

34 judgments were handed down, including Verdict Judgments in cases where Judges sat alone without a jury.

FINANCIAL SERVICES DIVISION



Justice Nicholas Segal



Justice Ian Kawaley



Justice Raj Parker



Justice David Doyle

The Financial Services Division of the Grand Court (“FSD”) was created in 2009 in recognition of the need for special procedures and skills in dealing with the more complex civil cases that arise out of the financial sector in the Cayman Islands.

The procedures of the court reflect the need for urgent action to be taken in some cases; for there to be special processes for balancing the need for justice to be administered in public with the potential harm to businesses if sensitive information is publicly available at too early a stage; and for the need to be able to adjust judicial resources to the changes in patterns of workload in this highly specialised area of work. Video conferencing is widely used in response to the global spread of the financial sector doing business in the Cayman Islands, with interlocutory hearings being routinely conducted by videolink or hybrid hearings to save on costs where either Counsel or the Judge is overseas.

A number of applications, both interlocutory and final, are determined on the papers.

The FSD is served by seven (7) judges, together, bringing a high level of practical experience and judicial expertise. There are 5 specialist Judges, namely Justice Nick Segal, Justice Ian Kawaley, Justice Raj Parker, Justice David Doyle and Justice Jalil Asif KC. Chief Justice Ramsay - Hale and Justice Cheryll Richards KC also sit in the FSD but are generalist Judges, who serve in all Divisions of the Court.

The FSD is supported by a Registrar, a Listing Officer and by a dedicated unit of the Civil Registry of the Court. The procedures and practice directions followed by the FSD are set out in the FSD Users’ Guide.

The FSD continues to be a major contributor to the economy of the Cayman Islands and crucial to the continued health of the financial services industry.

During 2024, 393 new matters were filed in the FSD. This was slightly down from 414 in 2023, but the difference is not statistically significant.

<i>Year</i>	<i>2024</i>	<i>2023</i>	<i>2022</i>
<i>Number of claims filed</i>	393	414	389

Of these matters, 202, or just over half, were applications to restore companies to the Register. These applications are made to the Court but dealt with administratively by the Clerk of Court who is also the Registrar of the Grand Court. All applications were disposed of.

The remaining 191 cases which were filed in the FSD were assigned to a Judge. These included,

- 115 petitions for the winding up of companies, placing voluntary liquidations under the supervision of the Court or petitions to sanction schemes of arrangements or capital restructurings;
- 37 originating summonses seeking various types of relief, including relief under the Trusts Act; and
- 22 writ actions



The FSD continues to see a broad range of commercial disputes. Most of the work can be classified as complex, high value cross-jurisdictional proceedings, which reflect the Islands’ status as a leading financial services jurisdiction. The FSD remains an important contributor to the economy of the Islands, maintaining the high regard for the quality of justice in the Cayman Islands necessary to encourage foreign investors to continue to see the Cayman Islands as the first stop for company and fund incorporations.

This important role of the Judiciary in this regard was highlighted by Lord Reed, President of the UK Supreme Court, in a meeting of the Constitution Committee, who observed that the Cayman economy

“is based on international legal and financial services. The prosperity and way of life of the people there depend on their success in attracting enterprises from ... all over the world to set up their businesses there. For that to be a feasible operation, they have to have high-quality courts to deal with disputes, because colossal amounts of money are being invested. “ and noted that “ the Cayman Islands has very good first instance judges...”[1]

The Judges in the FSD delivered 146 written judgments in 2024. They made 1,075 interlocutory and final orders.

We cannot report more fully on the work done in this Division of the Court for the reason that the Court’s case management system is not currently requiring users to input the data which would enable detailed reporting of case activity, duration and disposal rates.

This is something that we will focus on during 2025, along with rationalizing document types and working with the legal profession and with the developers of Curia, the Court’s case management platform, to ensure that the full suite of data for cases filed is entered. This will allow us to use the platform’s built-in performance management tools to help guide the allocation of resources between the divisions of the court and, more generally, for the development of the courts.

[1] Evidence of Lord Reed before the Constitution Committee of the House of Lords on 4 July 2023

FAMILY DIVISION

<i>Cases Filed</i>	<i>Disposed</i>	<i>CCR</i>	<i>2023</i>
<i>229 (including four adoptions)</i>	239	80%	330

The Family Division of the Grand Court was created in 2009 in recognition of the different needs of parties to family proceedings and of the greater emphasis on encouraging parties to work out their own solutions wherever possible. An important step in the development of the law and practice has been the implementation of the Children Act, enacted in 2003 but brought into force in 2012. The law is now set out in the Children Act (2012 Revision). It is headed by Justice Richard Williams.

Family proceedings include all issues arising from marriage and divorce, issues arising from the need for financial support for spouses or children following divorce, separation or in cases where the parents were not married to each other and generally, issues concerning the welfare of children. The welfare of any child involved in such proceedings is the paramount consideration; this is equally applicable to 'private law' proceedings (those between the parents of the child or wider family) and to 'public law' proceedings (those where the Government seeks orders).

The intake of new cases in the Family Division decreased in 2024, with 299 new cases filed in 2024 compared with 330 in 2023.

12 judgments were handed down.

233 divorce decrees were issued, a significant downward drift from last year's high of 286. 660 marriages were recorded by the Registrar last year, a divorce rate of 43%.

The total number of cases disposed of was 239, a case clearance rate of 80%. It is significantly less than the target rate of 100% which is an indicator of whether a court is keeping up with incoming cases.

Of the new cases filed in 2024, 140 were disposed of within the year. The other 142 cases disposed of in were divorce proceedings and one adoption which were brought forward from earlier years.

A large number of these are aged cases, some filed as far back as pre-2010 as well as some matters which, although concluded, have been brought back to Court by the parties. This is in the nature of family law cases which allows for matters to be brought back where there is a change in circumstances or a breakdown in the operation of previously made court orders.

The rate of disposals in 2024 was undoubtedly affected by some unusually long-running child cases. One child arrangement case, in which had a consent order was made in 2022, was before the Grand Court for well over 30 days in 2024. Although a comprehensive judgment was delivered, it was brought back before the Court, with substantial disputes being raised that will inevitably occupy a large number of court days in 2025. Another child arrangement case was before the Grand Court on more than 20 days in 2024 and, despite a comprehensive judgment being delivered, which it was hoped would help the parties to resolve matters without court proceedings, will be ongoing in 2025.

The Chief Justice, Richards J, and Carter J took on a number of family matters in 2024 to assist with the workload in the Family Division. Mr. Alistair Walters of the Cayman Bar was again appointed an acting Judge of the Grand Court for a discrete period to add capacity to the Division.

MEDIATION

The work in the Family Division is assisted by trained mediators. The Report provided by our Mediation Co-Ordinator, Ms. Chanda Glidden, states that the Court's Mediation Service managed a total of 211 cases in 2024. Of that number, 132 were referred to mediation in 2024. The rest were brought forward from 2023.

94 matters were successfully settled, down from 104 in 2023 but higher than the 68 in 2022. In 58 matters, the parties were unable to reach an agreement, which means those cases have returned to the Court for judicial determination. 59 matters are pending.



As the law prescribes, the welfare of the child is paramount. A greater effort must be made to engage meaningfully in mediation to avoid drawn out acrimonious court proceedings that heighten discord among parents and inevitably affect the wellbeing of the children of the marriage. This is consistent with the modern view that litigation should be the last resort.

With these concerns in mind and to better improve service delivery in family proceedings, the Judiciary committed to hosting a Family Law Conference in 2025 jointly with the Family Law Association, under the auspices of the Judicial and Legal Education Institute. The conference will focus (ii) the role of attorneys (if any) in mediation sessions and beyond; (iii) how attorneys should conduct themselves in family proceedings; (iv) ethics of the Family Bar; (v) the voice of children; (vi) the intertwining of family law and immigration issues in the Cayman Islands and (vii) the

different forms of Alternative Dispute Resolution, including mediation and Family Dispute Resolution Hearings in line with one of the Judiciary's strategic priorities which is to promote alternative dispute resolution.

The renowned Family Judge, Sir Nicholas Mostyn will deliver the annual Distinguished Guest lecture which will also be the opening speech for the conference.

CIVIL DIVISION

	<i>Filed</i>	<i>Disposed</i>	<i>CCR</i>	<i>2023 (Rev.)</i>
<i>Probate and Administration</i>	221	232	105%	220
<i>General Civil</i>	287	–	–	211
<i>Appeals from SC</i>	5	4	–	1

There was a 105% case clearance rate in Probate and Administration. 221 cases were filed and 232 were disposed of, making inroads on the number of cases brought forward.

287 new matters were filed in the General Civil Division in 2024, up from 211 in 2023.

5 summary court civil appeals were filed. 4 were disposed of.

32 judgments were handed down and 921 interlocutory and formal orders were made.

The numbers belie the work done in that Division, as the number of interlocutory applications heard by the Court are not recorded, many of which are, as in the FSD, resolved without a formal judgment being issued.

As with the FSD, there is very little visibility of the data that would allow meaningful analysis of the work done in that Division. Going forward, we will adopt the same approach to data input in this Division as is proposed in the FSD.

The Civil Division was assisted in 2024 by the appointment of Mr. Justice Cecil McCarthy KC, Judge of the High Court in Barbados (ret.) as an acting judge of the Grand Court to hear a discrete matter.

ADMISSIONS TO THE BAR

	<i>2024</i>	<i>2023</i>	<i>2022</i>
<i>Applications for General Admissions</i>	67	67	94
<i>Applications for Limited Admissions</i>	90	82	76

The Judges of the Grand Court presided over 67 applications for general admission to the Bar, bringing the total number of attorneys licensed to practice in the Cayman Islands to 1394.

Consistent with the preceding years, there were also a number of applications for limited admission to the Bar. The majority of these applications are made to permit overseas Counsel, usually Kings' Counsel from the UK and the Commonwealth, to appear in matters in the Financial Services Division.

While a number of overseas Silks are instructed by the ODPP in criminal matters, they are not required to be admitted to the Bar pursuant to the Legal Practitioners Act.

COURT OF APPEAL REPORT

The Court sat for three sessions of three weeks each in the Spring, Summer and Winter terms of the Court.

<i>Number of cases dealt with</i>	<i>Spring Session 15 April – 3 May</i>	<i>Summer Session 26 August – 13 September</i>	<i>Winter Session 4 – 22 November</i>
<i>Criminal</i>	10	12	11
<i>Civil</i>	7	6	6

There were five special sittings of the Court to hear appeals which raised issues which had to be dealt with urgently.

The Court of Appeal handed down 16 judgments in criminal appeals, one of which was a complex, cross- jurisdictional fraud matter, and 16 judgments in civil appeals.

There were seven cases filed with the Judicial Committee of the Privy Council in 2024, all in the civil division.



Judges of the Court of Appeal L–R from Top Row: The Rt. Hon. Sir John Goldring, President, The Hon. John Martin K.C., The Hon. Sir Richard Field, The Hon. Sir Michael Birt, The Rt. Hon. Sir Jack Beatson, The Rt. Hon. Sir Anthony Smellie KCMG, K.C., The Hon. Clare Montgomery K.C.

SUMMARY COURT STATISTICS AND OVERVIEW

The Chief Magistrate, Her Honour Mrs. Hernandez, has provided me with a Report replete with graphs and charts and written which will be uploaded as a separate Report to the website in due course. I will give you a short summary of what is in it for the purpose of delivering a comprehensive overview in my Report of the work done by the Courts.



Magistrates of the Summary Court (L-R Her Hon. Mrs. Gunn, Her. Hon Ms Allard, Her Hon. Ms McFarlane, and, the Chief Magistrate, Her Hon. Mrs. Hernandez)

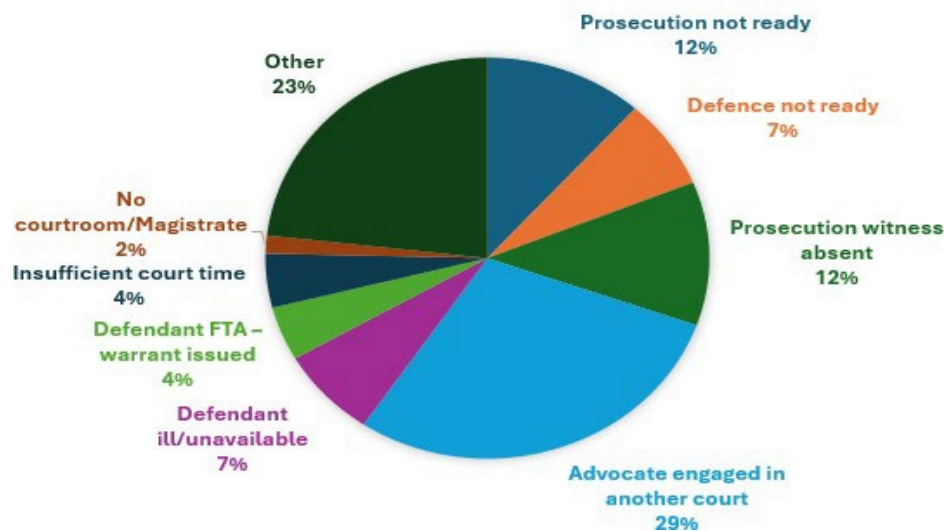
The Magistrates in the Summary Court hear a wide range of criminal and civil matters. They preside over treatment court programmes that allow individuals to enter long-term drug treatment and agree to court supervision rather than receive a jail sentence. Other diversionary programmes include the specialist domestic violence court. The Magistrates also preside over matters brought before the Youth Courts which are also courts of summary jurisdiction established by the **Youth Justice Act** as well as the Coroner's Court.

There was a broad increase in cases filed in the Summary Court in 2024.

STATISTICS AT A GLANCE

<i>Category</i>	<i>Intake/New matters filled</i>	<i>Disposed</i>	<i>Court Clearance rate</i>
<i>Grand Cayman - Criminal</i>	1,213	1,020	84%
<i>Grand Cayman - Traffic</i>	1,034	692	66%
<i>Traffic Tickets</i>	7,172	6,894	96%
<i>SDVC</i>	13	29	223%
<i>Youth</i>	27	16	59%
<i>Brac Criminal</i>	22	22	100%
<i>Brac Traffic and Tickets</i>	169	185	109%

INEFFECTIVE TRIALS FOR 2024



CRIMINAL JURISDICTION

Summary and either way offences

Matters continue to be listed for trial within three (3) months of filing. Priority matters are listed within 14–21 days.

The numbers reveal there was a total of 1,042 new criminal matters across all 3 Islands, an increase from 1,010 in 2023.

The Summary Court continues to balance the shortage of defense advocates and the priority of Grand Court matters. There were 69 ineffective trials, with 60% attributable to either the Crown or Defense not being ready, or defense counsel being engaged in trial before the Grand Court.

In the first case of its kind in the Cayman Islands, the Summary Court, convicted and sentenced to four years two persons, who described themselves as “citizens of the world,” for trafficking two Ethiopian men to the Cayman Islands.

Traffic

There were 1,034 new traffic matters filed. 692 cases were disposed of, a case clearance rate of 66%.

It should be noted that the number of new matters filed does not correlate with the number of matters served. There are a considerable number of traffic matters filed by the police which are not served and are not therefore put before the Court. This affects the case clearance rate as the not served matters are excluded.

96% of 7,172 traffic tickets issued by the RCIPS were paid.

We seek stiffer penalties in many offences as the number of offenders driving without being qualified, driving whilst qualified, driving without insurance, and driving under the influence continue to significantly increase.

Cayman Brac

We continue to have Court in Cayman Brac in the last week of each month. It is felt that the continued presence of the Court in the Brac is of great importance to ensure that law and order is very much a part of the fabric of the Sister Islands.

In Cayman Brac there were 22 new criminal matters, and 22 were disposed of, with a 100% case clearance rate. 169 new traffic matters arising from the Brac were filed. 185 were disposed, with a case clearance rate of 109%.

DIVERSIONARY COURT PROGRAMMES

In an effort to reduce recidivism by addressing the root cause of criminal behaviour through counselling and treatment, several diversionary court programmes are conducted in the Summary Court.

Treatment Courts

The Treatment Courts encompass the Drug Rehabilitation Court and the Mental Health Court. The purpose of these courts is to assess the needs of the defendants, provide treatment and support where we can, including housing, employment or other assistance through various stakeholder agencies and voluntary organizations, so that these persons may be able to function as effective members of our society.

Drug Rehabilitation Court

New referrals	33
Active files	29
Graduates	4

In May 2024, the Chief Magistrate Mrs. Hernandez, the Deputy Clerk of Court, Mrs. Collins, and the Registrar of the Treatment Courts, Ms. Vernon, attended the All RISE 2024 conference on addiction, mental health, and justice reform in Anaheim, California. This was extremely informative and prompted the Chief Magistrate to host a workshop with stakeholders to consider updating our approach to the different Phases and treatment. We are also considering new testing kits and re-training on testing.

There were four graduates from the programme this year, who were given either full or conditional discharges. We have adopted the theme: “When 1 rise, we all rise” and so we consider four graduates to be a positive outcome.

Given the success of the Drug Court, which has moved from strength to strength since its inception in 2006, consideration is being given to the establishment of a Youth Drug Court.

Mental Health Court

New referrals	22
Active files	37

The primary aim of the Mental Health Court is to stabilize participants who have been charged with various criminal offences and simultaneously have diagnosed with mental health disorders, often exacerbated by substance abuse.

Stabilization (ideally when a participant can be supported to avoid inpatient care) is achieved by twice monthly monitoring on the 1st and 3rd Wednesdays, together with treatment (medical and therapeutic) specifically designed to support the MHC participant.

Final disposal of a stabilized MHC participant will almost never result in a custodial sentence and that a probation order designed to continue providing support and assistance will be made which is intended to minimize the factors which led to the participant's criminal and/or anti-social behaviour.

The Chief Magistrate is concerned, however, that there remains a lack of long-term direction as to how we can treat our mentally challenged persons who are best suited for treatment in long-term facilities.

The Judiciary has no current visibility on what is proposed for the mentally ill who find themselves in conflict with the law, who ought not, for good reasons which should be self-evident, to be placed in prison.



Participants at the Drug Rehabilitation Workshop held in August 2024.

DUI Programme

The primary aim of the DUI programme is to educate individuals about the dangers of impaired driving and to help them address any underlying issues that may have contributed to their behaviour. These programmes aim to reduce the likelihood of repeat offences and promote long-term sobriety and responsible driving. Persons with chronic alcohol issues are referred to the Drug Court.

Specialist Domestic Violence Court

The Specialist Domestic Violence Court seeks to promote a strong collaborative relationship between the court, the domestic violence services (the Counselling Centre and the Department of Community Rehabilitation) and prosecutors, to improve the co-ordination of services, produce just outcomes, and reduce re-offending.

There were 13 new matters referred in this Court and 29 cases were disposed of, a clearance rate of 223%.

We are pleased to report that the Director of Legal Aid in 2024 approved the Duty Counsel scheme for this Court to assist unrepresented persons.

Domestic abuse cases are amongst the highest priority work dealt with in the Summary Court. The safety of adult and child victims is a shared imperative among all stakeholders. The stakeholders – ODPP, RCIPS, DCR and the Court – signed a new Memorandum of Understanding on 20 December 2024, which sets out clearly the responsibilities of each stakeholder and the urgency with which these matters must be dealt with.



CIVIL JURISDICTION

General Civil

There were 216 new civil matters filed. There were 176 active files for the period.

Special Jurisdiction

There were 29 applications filed under the **Protection From Domestic Violence Act** and the **Stalking (Civil Jurisdiction) Act**. These matters are heard on an ex-parte basis within 24 hours of filing.

Family/children

With the advent of the Children Act (2012 Revision), children's matters which fall under both public law and private law are scheduled in the Summary Court. Listings are done as quickly as possible because many of the applications have a level of urgency. These are often continuing matters which require multiple hearing dates.

There were 90 new matters filed in 2024.

YOUTH COURT

Youth Court matters involve offenders between the ages of 10 and 17 years who have been charged with criminal or traffic offences. These matters are now dealt with on the 1st and 3rd Tuesdays of the month. On occasion a trial matter may require a special sitting.

The Court provides guidance and intervention for young offenders, with a view to redirecting their paths.

In order to provide assistance to the young persons who come before the Youth Court, the Chief Magistrate requested the appointment of Duty Counsel, which was approved by the Director of Legal Aid.

CORONER'S COURT

Total New matters	87
Total Disposed	49

Jury verdicts:

Death by Natural Causes (including water related deaths)	26
Death by Misadventure (mainly MVAs and water related)	15
Death by Suicide	2
Open Verdict	2

In 4 cases, no Inquest was ordered.

There has been an increase in the number of reported sudden deaths. Unfortunately, motor vehicle accidents and suspected suicides have increased.

The aim of the Coroner's Office is to provide a compassionate approach for families and loved ones, adhering to the "Family First" motto, and ensuring that information is available for the families and the jurors.

The disposal rate was affected in the second half of 2024 due to jury issues and the threats of storms. These challenges caused 20 scheduled matters to be adjourned.

Due to the lack of specially assigned staff, and other internal matters, the compilation of data and statistics did not continue for water-related deaths and other categories as was anticipated.

The Chief Magistrate/Coroner continued with the annual training with stakeholders and in June 2024, took part in the Cayman Islands Health Services Authority's Seminar on Post-Mortem policies and Procedures. The Coroner also held Court in the Brac for the second consecutive year.

We look forward to the reform of the Law and Regulations to more efficiently address matters.

TRAINING AND CONFERENCES

The magistrates and members of the court staff attended various conferences for continued training in 2024:

- RISE24 conference on addiction, mental health, and justice reform in May
- ACU Webinar: Nauru Declaration on Judicial Well-being in October
- Family Law Conference in Trinidad in November
- CAJO's 8th Biennial Conference in Bermuda in November

In keeping with the Chief Justice's keen interest in internal and external communications and engagement with stakeholders and the public at large, the Summary Court continued to engage, train, and enlighten wherever the opportunity arose. The Chief Magistrate participated in or initiated the following engagements with students, the business sector, and stakeholders:

- Speaker and Panelist for Leadership Cayman, an initiative of the Cayman Islands Chamber of Commerce, dealing with various topics relating to law enforcement (March)
- Training at the Cayman Islands Health Services Authority Seminar on Post-Mortem Policies and Procedures. The Chief Magistrate, in her role as Coroner, reiterated best practices and the "Family First" importance (June)
- Hosted a Lunch and Learn Workshop for the Drug Rehabilitation Court with stakeholders, including probation officers, drug counselors, other treatment providers including representatives from the Caribbean Haven residential treatment centre, Crown Counsel and Duty Counsel, to review and consider changes to the Drug Court protocols in line with scientific best-practice approaches to assessment, treatments and intervention (August)
- Moderated and led the Lunch and Learn hosted by the Royal Cayman Police Services (RCPS) with the stakeholders to the MOU on Domestic Violence including representatives from the RCIPS, the Office of the Director of Public Prosecutions and the Department of Community Rehabilitation. This resulted in an updated and revised MOU being signed on 20 December 2024. The MOU outlined the importance of gathering best evidence in a timely manner whilst also ensuring the protection of victims (October)
- Delivered a Guest Lecture at the Truman Bodden Law School on the Summary Court and its procedures (November)
- Member of the Panel in the Ministry of Home Affairs Frontline Employee Event, speaking to the challenges faced by front-line workers in their daily jobs, and how these should be addressed (November)

Judicial Clerkships

In 2017, the Judiciary partnered with the Truman Bodden Law School and local law firms to establish a formal programme of Judicial Clerkship for Articled Clerks. This has continued under the direction of Justice Williams.

The Summary Court continues to host Articled Clerks for one week to introduce them to the work of the summary court in its criminal and civil jurisdiction and the work of the treatment and diversion courts.

Justices of the Peace Training

In progressing the Judiciary's initiative to re-introduce Justices of the Peace into the Summary Court, training continued for a dedicated group of 3 Justices of the Peace. They presided over a Mock Court simulating a trial with the participation of the Public and Private Bar. Further training will continue in the first half of 2025 with the intention of having the Justices of the Peace sitting as a Summary Court by mid-2025.

Conclusion

The Summary Court continues to efficiently deal with the increase in numbers of cases and complexity of matters. We express our gratitude to Mr. Adam Roberts and Ms. Suzanne Bothwell who both accepted acting appointments throughout the year to assist the Magistrates in disposing of the work of the Court.

On behalf of my colleagues and myself I would also express our gratitude to the Court staff who play an integral role in ensuring the smooth operation of the courts as well as the administrative support team that so ably support the Magistracy in their mission to deliver efficient and effective justice.

Her Hon. Mrs Angelyn Hernandez
Chief Magistrate of the Summary Court

REPORT FROM THE DIRECTOR OF LEGAL AID

In evaluating the activities of the Legal Aid Office in 2024, it is crucial to reflect on the preceding years in order to appreciate the growing demand for legal aid services in the Cayman Islands.

There has been a significant increase in legal aid applications for criminal matters when compared to previous years. This increase reflects a growing demand for legal assistance in navigating the complexities of the criminal justice system.

The rise in applications could be attributed to several factors, including heightened awareness of legal rights, increase of complex/multi-handed matters, a more robust prosecutorial approach, or simply higher crime rates.



Stacy Parke, Director of Legal Aid

TOTAL NEW APPLICATIONS

<u>TOTAL NEW APPLICATIONS</u>	2022	2023	2024
<u>CRIMINAL</u>			
Criminal Applications	408	428	561
Approved	329	384	512
<u>CIVIL & FAMILY</u>			
Civil & Family Applications	258	311	289
Approved	131	229	191

There were a total of 850 applications, representing an increase of 15% over 2023. The rise in demand for legal aid carried with it a concomitant increased demand for the services the Legal Aid Office provides. Despite facing significant challenges for much of 2024, including staff shortages, the staff performed well and demonstrated their commitment to fulfilling the mission of the Legal Aid Office to deliver access to justice through legal aid services that meet the needs of our users.

The Director is actively seeking innovative solutions to modernize our services, meet the changing needs of applicants and attorneys to ensure that justice remains accessible to those people who do not have the financial resources to make their own arrangements while delivering value for

money for the people of these Islands. In 2025, several initiatives will be launched to enhance access to legal aid. These initiatives will include the introduction of online application forms, the standardization and improvement of billing systems, the expansion of outreach programmes, and the training of staff to provide better support for applicants.

LEGAL AID EXTENSIONS

We have been diligently tracking the number of extension requests submitted on various matters. These requests necessitate significant consideration and involve a broad range of activities, including allowances for additional work on cases, consultation with experts, engagement of lead counsel, and allocation of funding.

CRIMINAL	
Criminal extension requested	218
Granted	212
CIVIL	
Civil extension requested	79
Granted	70

LEGAL AID ATTORNEYS

There has been a slight decline in the total number of Legal Aid Attorneys. This reduction can be attributed to several factors, including the repatriation of foreign attorneys for various reasons, some attorneys transitioning to different areas of law, unavailability and retirement.

We conducted an audit of the attorney roster and made necessary updates throughout the year. A few new attorneys were added to the various lists during the 2024 period, resulting in a continued fluctuation in the total number of attorneys.

One attorney has been removed from the roster in accordance with Section 11 of the Legal Aid Act. This decision is currently under appeal.

The current numbers for Legal Aid Attorneys are as follows:

Criminal Attorneys:	28
Civil Attorneys:	57
Duty Attorneys:	27

Number of walk-in interviews and/or assistance at Legal Aid Office by Legal Aid Officers

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

2022	2023	2024
382	558	462

The current figures do not account for the assistance provided by telephone or email. Efforts will be undertaken to capture these metrics in 2025, given the significant demand for such services. The Legal Aid Officers are available each day to assist applicants with inquiries, applications, and basic issues or requests on weekdays. However, walk-in consultations are accepted without an appointment from Monday to Thursday, between 9:00 a.m. and 12:30 p.m.

Applicants may submit their legal aid applications either via the drop box during operating hours or through email. In both scenarios, the Legal Aid Officer will register the application on the same day it is received. After review, the applicant will receive a notice confirming receipt, which will indicate whether the application is complete or if additional information is required.

LEGAL AID TAXATION

The creation of a dedicated officer responsible for the administration and processing of bills of costs, duty counsel claims, and overall financial matters within the department was essential and has been a significant development for our Unit as it allowed for more efficient and timely handling of financial transactions and claims by Attorneys.

The role which is performed by Cassandra Cole has facilitated smoother operations and ensured that all financial matters are managed with precision and accountability. Ms Cole has been able to reduce delays in payment processing, enhance communication with attorneys regarding their claims, and ensure compliance with our taxation guidelines.

Additionally, this development has allowed our Legal Aid Officers to focus more on directly assisting Applicants and addressing their legal needs. As the demand for legal aid services continues to grow, having specialized roles like this is crucial in maintaining the quality and efficiency of the services the Office. In 2025, our objective is to streamline the billing process, enhance the dissemination of updated taxation policies, and implement comprehensive training programmes designed to improve overall taxation efficiency.

NUMBER OF BILLS OF COSTS FILED FOR TAXATION:

2022	2023	2024
866	810	829*

(*2024 claims continue to be filed in January 2025 for taxation, figure only indicated bills filed up to 31st December 2024)

DUTY COUNSEL CLAIMS FILED

Claims for assistance at Court	381	625	662
Claims for assistance at the Police station	137	183	255

Judicial and Legal Education Institute



Cayman Islands Judicial and Legal Education Institute was launched in October 2022. It is a foundation under which training and development of the Judiciary, the legal fraternity, and court staff will be centralized. The objective of the foundation is to promote excellence and efficiency in the administration and delivery of justice. The Institute broadens the scope of its predecessor, the Judicial Education Committee, both in reach and funding, in its formal involvement of the legal fraternity as a founding partner, the statement noted.

The premier event hosted by the JLEI is the Distinguished Guest Lecture series which provides a

platform to examine critical legal issues and reforms. In 2024, the Distinguished Guest Lecture was delivered by The Rt. Hon. Sir Geoffrey Vos, Master of the Rolls.

The lecture addressed the role of artificial intelligence (AI) in the legal profession. Sir Geoffrey explores AI's potential to enhance judicial efficiency and access to justice, while emphasising the importance of responsible implementation. Sir Geoffrey's theme is consistent with the Judiciary's commitment to embrace technology to enhance service delivery, while maintaining public trust and confidence in the justice system.

Originally scheduled for 2 July 2024, public delivery of the lecture was postponed due to Hurricane Beryl. However, Sir Geoffrey's lecture was recorded before an invited audience for later broadcast.

The lecture was broadcast at the Camana Bay cinema on 12 November 2024 and followed by a very lively panel discussion with lively audience participation. The panelists were The Rt. Hon. Sir John Goldring, President of the Cayman Islands Court of Appeal, the Hon. Justice Asif KC, and Mr Haymond Rankin.

Access to Justice Through Technology

We have made significant strides in achieving the key priorities we identified for 2024. Our primary focus has been on expanding our IT infrastructure and increasing digital innovation to identify and meet the needs of court users and the public for information, service, and access to the courts.

TECHNOLOGY

Case Management System

The Courts have been on a transformative journey to integrate technology into their operations for the last 6 years. We have successfully implemented the electronic filing system through our CURIA case management system. All civil proceedings in the Summary Court, Grand Court and Court of Appeal are filed electronically. In 2024, we launched the portal to allow for filing of criminal appeals in the Court of Appeal.

The focus in 2024 was on adequately resourcing the IT Team, replacing legacy software, stabilising and strengthening the cybersecurity posture of the IT infrastructure. We resolved network issues and took decisive action to tackle storage challenges by migrating to cloud storage. An IT Systems Administrator and IT Specialist were recruited.

Whilst those technology wins may not seem groundbreaking to the public eye, what has been done is to lay the groundwork for future advancements that will support the vision for technology in the Courts.

This investment in infrastructure allowed us to expand our payment gateways in the Curia case management system. A pilot program has been organized with our external stakeholders to expand the CURIA platform, enabling online payment of court fees for applications filed in the FSD through the Click-and-Pay portal. These payments are set off against the escrow accounts established by court users in the case management system. By mid-April 2025, or at the latest, by the end of the second quarter, court users will be able to top up their escrow accounts and print reports of the daily usage of their escrow accounts in the FSD Division on the platform.

This initiative demonstrates our commitment to providing access to our filing portal anytime from anywhere in the world.

WEBSITE

The Judicial website was redesigned to provide a broader range of information on the Courts to the public and be more user-friendly. This allows court users to easily navigate through the website and facilitates easier online access to the laws enacted by Parliament, the Cayman Islands Law Reports, the Rules of Court and Practice Directions, the Public Registers of the Court, the Cause Lists, and a host of other types of information about the Courts.

Unreported judgments are now available on the website free of charge as part of our commitment to open justice, transparency and community engagement.

Fees for Practicing Certificates for attorneys, Operational Licence fees and Notary Public fees can all be conveniently paid online through our website portal. In 2024, the system was expanded, and certificates and Operational Licenses are now generated electronically through the website, streamlining the process for users.\



Other key technology initiatives undertaken in 2024 which are either completed or near completion include,

- Visitor Management Kiosk, a self-service solution and an efficient way to check in our visitors. This will be placed off site in prime locations in the island.
- Payment Portal Kiosk, 3 self-service kiosks have been deployed within the three courthouses on court campus. One has already been installed and we expect the other two to be installed this week. This will avoid people having to line up at the cash office.
- Jury Management Application and Portal, which is a random jury selection and tracking software with a web portal for Jurors. This will help us, among other things, to track jurors who have been excused or who should not be called for service because they have served within the last 18 months. The portal allows the jurors to communicate with the Court and submit their claims for their travel expenses and sessions attended.
- Secure Voice Modulation Software and Process, a secure process for vulnerable witnesses. This software allows us to mask the voice of any witness for whom the court has made an anonymity order.
- Real-time Electronic Cause List. This is being tested and will be deployed in Q1 to replace the current static PDF list. The Cause List will be generated by the case management system, which will pull the data entered by the court clerks.
- Courtroom Automation. This project started with the installation of the For The Record (FTR) digital transcription software in courtrooms 8 and 9, which is a digital recording and AI transcription. Of course, we will need persons to check the record and certify its accuracy, but it is inevitable that court reporting will be replaced by transcription.
- Cloud Computing, leveraging Microsoft cloud technology for Email, Mobile Device Management and Teams (meetings).
- Website Relaunch: We have deployed phase one of the newly designed and secure site, and phase two will be completed by the end of Q1.

Our Technology Journey Through the Years

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

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

CONTINUED OVER

**CONTINUED
PREVIOUS**

IT INFRASTRUCTURE

- Major works continue on upgrade to IT infrastructure

2023

DATA MIGRATION

- Transfer of registries, except criminal matters to the Curia platform

ONLINE PAYMENTS

- Attorney and Notary Registration and Renewal payments available online

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 SWEARINGS

- Attorney and Notary Swearings can be done online

2024

ELECTRONIC FILING SYSTEM

- The portal now allows for filing of Criminal Appeal in the Court of Appeal
- Criminal appeals now filed electronically

IT INFRASTRUCTURE

- Select data migrated to cloud storage to increase capacity

**GO LIVE ON FINANCIAL
PROCEEDINGS DIVISION**

- Pilot programme to enable payment of court fees through click-and-pay portals

WEBSITE

- Online payment of fees for practicing certificates, notarial certificates and operational license fees through website portal
- Certificates and Operational Licenses generated electronically through the website
- Jury Service Portal launched

COURT AND ADMINISTRATIVE STAFF

2024 HUMAN RESOURCES HIGHLIGHTS AND STATISTICS

1. Personnel Costs

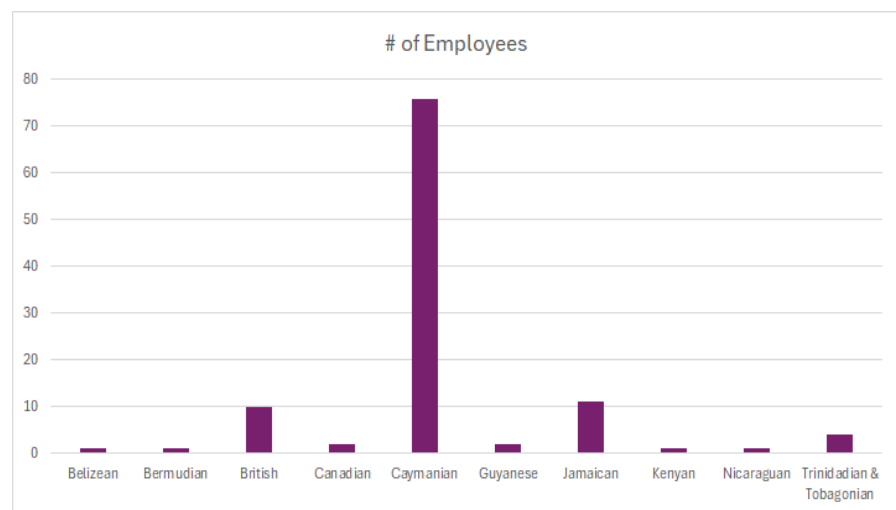
Original Budget	Adjustment	Revised Budget	Actual	Variance Budget/Actual
\$10,009,000	(\$624,000)	\$9,385,000	\$8,980,000	\$1,029,000

2. Personnel Data

Number of personnel	109	(96 Staff, 13 Judiciary Members)
Average age	44 years	
Gender F/M	75 F	34 M
Caymanian/Non-Caymanian	76 Caymanian	33 Non- Caymanian

3. Nationality

Belizean	1
Bermudian	1
British	10
Canadian	2
Caymanian	76
Guyanese	2
Jamaican	11
Kenyan	1
Nicaraguan	1
Trinidadian and Tobagonian	4



STRENGTHENING CAPACITY

Workforce Planning

In line with the Judiciary's strategic objectives for the Judiciary Workforce, a review of the organisational structure and all teams was commenced to analyze the current workforce, assess gaps, nurture talent, and upskill staff targets to ensure that the Courts and the administrative support team have "the right people with the right skills in the right places at the right time."

The outcome of this early review was the development and/or re-evaluation of 16 job descriptions to address the increasing complexity of the matters being filed at the Courts and the growing demands placed upon existing post-holders as a result or to fill gaps in important areas of service delivery. The post of Public Information Officer was established to improve communications between the Courts and the media and the public.

The HR team successfully concluded recruitment for 17 of 20 vacancies. The recruitment and selection process attracted suitably qualified Caymanians who were appointed to 70% of the vacant posts.

Training and Development

Learning and development continued through both internal and external training opportunities. Funding was provided for persons to attend conferences overseas and for others to undergo job-specific certifications. Training activities included IT certifications for members of the IT department. Staff members completed the ILM leadership and management programme at various levels as well as the Foundational Business Communication programme offered by the Civil Service College.

Officers in the Criminal Registry who work with the treatment courts attended the Rise 24 Conference on addiction, mental health, and justice reform with the Chief Magistrate with a view to improving outcomes.

Court managers also received training on the Procurement Regulations.

Wellness

Personal wellness and self-care have emerged in recent years as critical core values of judicial leadership. They are encapsulated in the Nauru Declaration on Judicial Well-being, which was issued in July 2024. The declaration emphasises the vital role of judicial well-being in upholding integrity and effectiveness within the Judiciary and extends to the well-being of all staff working

in the Court system. Several Judicial and staff wellness initiatives were undertaken in 2024. These included a series of workshops on stress management and resiliency.

Also of note was the organization of the first Management Retreat for court and administrative managers, which was attended by some of the Judges and Magistrates. A complementary Staff Retreat followed. The retreats were designed to improve working relationships throughout the organisation.

THANK YOU

The Judiciary extends sincere thanks to the Clerk of Court and her deputies, all the court staff, marshals, bailiffs, and our auxiliary officers who together ensure the continued smooth operations of our Courts.

A big thank you as well to the IT, HR, Facilities, and Finance teams for their hard work in a year marked by significant management transitions and for ensuring continuity of services to the Judiciary and Courts.



GOVERNMENT OF THE CAYMAN ISLANDS

JUDICIAL ADMINISTRATION

AUDITED FINANCIAL STATEMENTS

31 DECEMBER 2024

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The Law Courts/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 2024.

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 2024.
- (b) fairly reflect the financial position as at 31 December 2024 and performance for the year ended 31 December 2024.
- (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 Shiona Allenger, Acting Chief
Signed at 2025-04-30 19:50:48 -04:00
Reason: Approved by Shiona Allenger, Ac



Shiona Allenger
Acting Chief Officer

Date: 30 April 2025

Signed by Kathleen Brown-Gremli, Chief
Signed at 2025-04-30 15:50:04 -05:00
Reason: Approved by Kathleen Brown-Gr



Kathleen Brown-Gremli
Chief Financial Officer

Date: 30 April 2025

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 (the "Administration"), which comprise the statement of financial position as at 31 December 2024 and the statement of financial performance, statement of changes in net assets/equity and statement of cash flows for the year ended 31 December 2024, and notes to the financial statements, including a summary of significant accounting policies as set out on pages 10 to 30.

In my opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Judicial Administration as at 31 December 2024 and its financial performance and its cash flows for the year ended 31 December 2024 in accordance with International Public Sector Accounting Standards(IPSAS).

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.

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(IPSAS) and for such internal control as management determines is necessary to enable the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

AUDITOR GENERAL'S REPORT (continued)

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Judicial Administration' 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.



Patrick O. Smith CPA, CFE
Acting Auditor General

30 April 2025
Cayman Islands

JUDICIAL ADMINISTRATION
STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2024
(Expressed in Cayman Islands Dollars)

Prior Year Actual		Note	Current Year Actual	Original Budget	Variance (Original Budget vs. Actual)
CI\$000			CI\$000	CI\$000	CI\$000
Current Assets					
1,985	Cash and cash equivalents	2,16	1,806	806	(1,000)
903	Receivables from exchange transactions	3,16,17	1,706	1,308	(398)
389	Other receivables	3,16,17	270	7	(263)
152	Prepayments	16	161	180	19
3,429	Total Current Assets		3,943	2,301	(1,642)
Non-Current Assets					
700	Property and equipment	4,16	524	1,357	833
356	Intangible assets	5,16	383	672	289
1,056	Total Non-Current Assets		907	2,029	1,122
4,485	Total Assets		4,850	4,330	(520)
Current Liabilities					
5	Trade payables	6	-	25	25
311	Accruals and other liabilities	6,16,17	537	340	(197)
67	Employee entitlements	7,16	95	100	5
651	Surplus payable	8,16,17	585	-	(585)
1,034	Total Current Liabilities		1,217	465	(752)
1,034	Total Liabilities		1,217	465	(752)
3,452	Net Assets		3,633	3,865	232
Equity					
4,718	Contributed capital	16	4,925	5,154	229
(1,266)	Accumulated (deficit)	16	(1,292)	(1,289)	3
3,452	Total Equity		3,633	3,865	232

The accounting policies and notes on pages 10 to 30 form part of these financial statements.

JUDICIAL ADMINISTRATION
STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 31 DECEMBER 2024
(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					
12,303	Sales of outputs to Cabinet	10,16,17	12,877	13,301	13,301	424
24	Other revenue	10,16	44	26	26	(18)
12,327	Total Revenue	10	12,921	13,327	13,327	406
	Expenses					
8,647	Personnel costs	11,16,17	8,980	10,009	9,385	1,029
3,066	Supplies and consumables	12,16	3,392	3,025	3,572	(367)
354	Depreciation	4,5,16	354	293	370	(61)
12,067	Total Expenses		12,726	13,327	13,327	601
260	Surplus for the year		195	-	-	(195)

The accounting policies and notes on pages 10 to 30 form part of these financial statements.

JUDICIAL ADMINISTRATION
STATEMENT OF CHANGES IN NET ASSETS/EQUITY
FOR THE YEAR ENDED 31 DECEMBER 2024
(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 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
Balance at 1 January 2024	4,719	(1,266)	3,453	3,960	3,960	507
Equity injection for the year 2024	206	-	206	601	601	395
Prior Period Adjustments	-	(26)	(26)	-	-	26
Surplus for the year 2024	-	195	195	-	-	(195)
Surplus repayable due for the year 2024	-	(195)	(195)	-	-	195
Balance at 31 December 2024	4,925	(1,292)	3,633	4,561	4,561	928

The accounting policies and notes on pages 10 to 30 form part of these financial statements.

JUDICIAL ADMINISTRATION
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2024
(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						
24	Sale of goods and services - third party		44	26	26	(18)
11,971	Sales to Cabinet		12,095	13,314	13,314	1,219
Cash used						
(8,671)	Personnel costs		(8,952)	(10,009)	(9,385)	(1,057)
(2,899)	Supplies and consumables		(3,147)	(3,040)	(3,664)	107
425	Net cash flows from operating activities	14	40	291	291	251
Investing Activities						
Cash used						
(482)	Purchase of property and equipment and intangibles	4,5	(170)	(601)	(601)	(431)
51	Disposal/ Derecognition	4	5	-	-	(5)
(431)	Net cash flow used in investing activities		(165)	(601)	(601)	(436)
Financing Activities						
Cash received/(used)						
-	Payment of surplus		(260)	-	-	260
440	Equity injections from Cabinet		206	601	601	395
440	Net cash flows (used in)/from financing activities		(54)	601	601	655
435	Net increase in cash and cash equivalents held		(179)	291	315	470
1,550	Cash and cash equivalents at beginning of year		1,985	515	515	(1,470)
1,985	Cash and cash equivalents at the end of the year		1,806	806	830	(1,000)

The accounting policies and notes on pages 10 to 30 form part of these financial statements.

JUDICIAL ADMINISTRATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024
(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 2024.

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 2024, Judicial Administration had 96 employees (2023: 98)

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 2024 other than the assessment of loss allowance on financial instruments which is now based on expected credit losses.

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 2024 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 in the next financial year.

JUDICIAL ADMINISTRATION
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024
(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 in the next financial year

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 in the next financial year.

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.

IPSAS 50, Exploration for and Evaluation of Mineral Resources (effective for periods beginning on or after January 1, 2025) provides guidance on accounting for the costs incurred in the exploration and evaluation of mineral resources, based on the selection of an accounting policy specifying which expenditure should be recognised as exploration and evaluation assets. It is anticipated that IPSAS 49 will not have an impact on the Entity's financial statements.

JUDICIAL ADMINISTRATION
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024
(Expressed in thousands of Cayman Islands Dollars)

Note 1: Significant accounting policies (continued)

(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 2024 and ended 31 December 2024.

(c) Budget amounts

The 2024 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 2024 budget was presented in the 2024-2025 Budget Statement and approved by the Parliament on 8 December 2023.

The appropriations presented in the Budget Statement cover a budget period of two financial years. The 2024-2025 Budget Statement covers the two financial years commencing 1 January 2024 to 31 December 2025. Unused appropriations from the first budget year can be transferred to the second. The 2024-2025 appropriations will lapse at the end of the budget period ended 31 December 2025.

(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 recognised on a cost-recovery basis.

(f) Expenses

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

JUDICIAL ADMINISTRATION
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024
(Expressed in thousands of Cayman Islands Dollars)

Note 1: Significant accounting policies (continued)

(g) Operating leases

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

(h) Cash and cash equivalents

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

(i) 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.

(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 – 15 years
• Vehicles	3 – 10 years
• Other fixed assets	5 – 20 years

JUDICIAL ADMINISTRATION
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024
(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 2024
(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. On 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

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.

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.

JUDICIAL ADMINISTRATION
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024
(Expressed in thousands of Cayman Islands Dollars)

Note 1: Significant accounting policies (continued)

(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 2024
(Expressed in thousands of Cayman Islands Dollars)

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	-
1,583	Operational Current Account - KYD	1,731	685	(1,046)
93	Payroll Current Account – KYD	-	100	100
308	Operational Current Account – USD	74	20	(54)
1,985	Cash and cash equivalents	1,806	806	(1,000)

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
834	Outputs to Cabinet	1,616	1,108	(508)
69	Outputs to other government agencies	90	200	110
-	Other	-	-	-
-	Less: expected credit losses	-	-	-
903	Net Trade receivables	1,706	1,308	(398)

As at 31 December 2024 and 31 December 2023, 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
254	Advances - Executive Salaries (note 17)	255	-	(255)
135	Other	15	7	(8)
-	Less: expected credit losses	-	-	-
389	Net Other Receivables	270	7	(263)

JUDICIAL ADMINISTRATION
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024
(Expressed in thousands of Cayman Islands Dollars)

Note 3: Receivables from exchange transactions (continued)

As at 31 December 2024, the ageing analysis of receivables from exchange transactions and other receivables are as follows:

Prior Year		Current	Other			Variance
Actual	Maturity Profile	Year	receivables	Total	Original	(Budget vs.
CI \$'000		(Gross)	(Gross)		Budget	Actual)
		CI \$'000	CI \$'000		CI\$'000	CI\$'000
878	Current	1,669	-	1,669	-	(1,669)
6	Past due 1-30 days	36	-	36	1,308	1,272
-	Past due 31-60 days	1	-	1	-	(1)
-	Past due 61-90 days	-	-	-	-	-
19	Past due 90 and above	-	-	-	-	-
903	Total Trade Receivables	1,706	-	1,706	1,308	(398)

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 has been estimated to be negligible. These have a low risk of default due to the Cayman Islands Government's high credit rating, and absence of historical losses on amounts due.

The Entity's policy is to recognise an expected credit loss of 100% for receivables past due 90 days, 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 2024, expected credit losses resulting from balances past due was nil (2023: nil).

JUDICIAL ADMINISTRATION
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024
(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 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

	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 2024	234	709	395	1,696	107	-	3,141
Additions	11	5	14	49	-	20	99
Transfers	-	-	-	-	-	-	-
Disposal/ Derecognition	-	-	-	-	(17)	-	(17)
Balance as at 31 December 2024	245	714	409	1,745	90	20	3,223

JUDICIAL ADMINISTRATION
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024
(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 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 Dec 2023	149	456	319	1,480	37	-	2,441
	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 2024	149	456	319	1,480	37	-	2,441
Disposal/Derecognition	-	-	-	-	(17)	-	(17)
Depreciation Expense	18	167	37	35	18	-	275
Balance as at 31 Dec 2024	167	623	356	1,515	38	-	2,699
Net Book value 31 Dec 2023	85	253	76	216	70	-	700
Net Book value 31 Dec 2024	78	91	53	230	52	20	524

As of 31 December 2024, other assets are composed of:

Prior Year Net Book Value	Description	Current Year Actual	Accumulated Depreciation Actual	Carrying Value Actual
CI\$'000		CI\$'000	CI\$'000	CI\$'000
158	Library Books	618	456	162
13	Lease Improvements	447	428	19
-	Website	395	395	-
3	Electrical & A/C	103	100	3
42	Other	182	136	46
216	Total Other Assets	1,745	1,515	230

JUDICIAL ADMINISTRATION
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024
(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 2023	274	119	393
Additions	175	14	189
Transfers	119	(119)	-
Balance as at 31 December 2023	568	14	582

	Computer Software CI\$000	Work in Progress CI\$000	Total Intangible Assets CI\$000
Balance as at 1 January 2024	568	14	582
Additions	90	17	107
Transfers	14	(14)	-
Balance as at 31 December 2024	672	17	689

Accumulated Amortization and impairment losses

	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

	Computer Software CI\$000	Work in Progress CI\$000	Total Intangible Assets CI\$000
Balance as at 1 January 2024	226	-	226
Amortization Expense	80	-	80
Balance as at 31 December 2024	306	-	306

Net Book value 31 December 2023	342	14	356
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Net Book value 31 December 2024	366	17	383
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JUDICIAL ADMINISTRATION
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024
(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
5	Trade payables	-	25	25
258	Accrued expenses	482	340	(142)
45	Core government trade with other public entities	55	-	(55)
8	Other	-	-	-
316	Total Trade payables, accruals and other liabilities	537	365	(172)

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
67	Annual leave	95	100	5
67	Total employee entitlements	95	100	5

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 \$195 thousand as at 31 December 2024 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 \$585 thousand as at 31 December 2024 which it plans to repay in 2025. Surplus repaid during the year ended 31 December 2024 was \$260 thousand (2023: nil).

Note 9: Revenue from non-exchange transactions

During the year ended 31 December 2024, 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 2024 (2023: \$0).

JUDICIAL ADMINISTRATION
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024
(Expressed in thousands of Cayman Islands Dollars)

Note 10: Revenues

Prior Year Actual CI\$'000	Description	Current Year Actual CI\$'000	Original Budget CI\$'000	Variance (Budget vs. Actual) CI\$'000
3	General sales	19	10	(9)
12,303	Outputs to Cabinet	12,877	13,301	424
11	Rental	10	16	6
10	Other	15	-	(15)
12,327	Total Sale of Goods & Services	12,921	13,327	406

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

Note 11: Personnel costs

Prior Year Actual CI\$'000	Description	Current Year Actual CI\$'000	Original Budget CI\$'000	Final Budget CI\$'000	Variance (Original Budget vs. Actual) CI\$'000
6,766	Salaries, wages and allowances	6,934	7,562	7,093	628
1,537	Healthcare	1,589	2,000	1,845	411
355	Pension	367	413	413	46
(24)	Leave	49	10	10	(39)
13	Other Personnel related costs	41	24	24	(17)
8,647	Total Personnel Cost	8,980	10,009	9,385	1,029

Note 12: Supplies and consumables

Prior Year Actual CI\$'000	Description	Current Year Actual CI\$'000	Original Budget CI\$'000	Final Budget CI\$'000	Variance (Original Budget vs. Actual) CI\$'000
166	Supplies and Materials	172	161	201	(11)
1,450	Purchase of services	1,692	1,458	1,766	(234)
580	Lease of property and equipment	583	691	691	108
734	Utilities	742	568	742	(174)
15	Travel and Subsistence	13	10	10	(3)
25	Training	38	50	50	12
96	Other	152	87	112	(65)
3,066	Total Supplies & Consumables	3,392	3,025	3,572	(367)

JUDICIAL ADMINISTRATION
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024
(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 2024, there were no litigation costs (2023: \$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		Current Year	Original	Final	Variance
Actual	Reconciliation of Surplus to Net Operating Cash	Actual	Budget	Budget	(Budget vs.
CI \$'000		CI \$'000	CI \$'000	CI \$'000	Actual)
260	Surplus from ordinary activities	195	-	-	(195)
	Non-cash movements:				
353	Depreciation and amortization	354	293	370	(61)
	Changes in current assets and liabilities:				
(189)	(Increase)/decrease in receivables from exchange transactions	(803)	13	13	816
180	(Increase)/decrease in other receivables	120	(15)	(15)	(135)
33	(Increase)/decrease in prepayments	(9)	-	-	9
(188)	(Decrease)/increase in payables, accruals, and other liabilities	155	-	-	(155)
(24)	(Decrease)/increase in employee entitlements	28	-	-	(28)
425	Net cash flows from operating activities	40	291	368	251

Note 15: Commitments

Type	One Year or Less	One to Five Years	Over Five Years	31 December 2024	31 December 2023
	CI\$000	CI\$000	CI\$000	CI\$000	CI\$00
Non-Cancellable Operating Leases					
Janitorial services	220	73	-	293	514
Operating leases	727	2,979	-	3,706	611
Total Commitment	947	3,052	-	3,999	1,125

The Entity currently has medium-term leases for premises it occupies in George Town and for warehousing documents. The Entity also has a medium-term lease for janitorial services. These 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 2024
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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: Changes from the original to the final budget

In 2024, due to substantial savings in personnel costs, approval was given by the Portfolio of the Civil Service to transfer \$624 thousand from Personnel costs to Supplies and consumables (\$547 thousand) and Depreciation expense (\$77 thousand). This did not impact the overall operating budget.

Description	Personnel Costs \$'000	Supplies and Consumables \$'000	Depreciation \$'000	Operating Expenditure \$'000
2024 original Budget	10,009	3,025	293	13,327
Transfer from Personnel Costs	(624)			(624)
Transfer to Supplies & Consumables		547		547
Transfer to Depreciation			77	77
Final Budget 2024	9,385	3,572	370	13,327

Note 18: Explanation of major variances against Approved budget

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

Statement of financial position

Cash and cash equivalents

Cash and cash equivalents were higher than budget by \$1,000 thousand primarily due to the recording of a surplus for the 2024 fiscal period; and the non-repayment of the 2022 surplus. These were not anticipated at the time of budget preparation.

Receivables from exchange transactions

Receivables from exchange transactions were higher than budget by \$398 thousand primarily due to cabinet funding, equity injection funding and personnel-related recharges to other Ministries not being received before the end of the year.

Other receivables

The other receivables are higher than budget by \$263 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 lower than budget by \$19 thousand primarily due to lower 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 2024
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Note 18: Explanation of major variances against Approved budget (continued)

Statement of financial position (continued)

Property and equipment

The net book value of property and equipment is lower than budget by \$833 thousand due to anticipated purchases not being realised during the year.

Intangible assets

The net book value of Intangible assets is lower than budget by \$289 thousand due to anticipated purchases not being realised during the year.

Accruals and other liabilities

Accruals and other liabilities are higher than budget by \$197 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 utilities, auxiliary police emoluments, and building maintenance expenses.

Employee Entitlements

Employee entitlements are lower than budget by \$5 thousand as a result of staff taking more annual leave throughout the year than anticipated.

Surplus payable

Surplus payable is higher than budget by \$585 thousand which is due to a higher-than-expected surplus payable amount than was set during budget preparation. The Entity realised a surplus of \$195 thousand during the current financial year.

Contributed Capital

Contributed capital is lower than budget by \$229 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 \$3 thousand was due to adjusting entries made for prior period transactions.

Statement of changes in net assets/equity

Equity Injection for the year

Equity injections in the year closed at \$206 thousand against the budget of \$601 thousand. The underspending by \$395 thousand was due to anticipated property, equipment, and intangible asset purchases not being realised as was initially anticipated.

JUDICIAL ADMINISTRATION
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024
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Note 18: Explanation of major variances against Approved budget (continued)

Statement of Financial Performance

Sale of outputs to Cabinet

Sale of outputs to Cabinet is lower than budget by \$424 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 Legal Aid Counsel, Data Protection Information and Records Manager, Assistant Registrar Court of Appeal, and Manager/Court Registrar.

Other revenue

Other revenue was higher than budget by \$18 thousand mainly due to increased sales of the Cayman Islands Law Reports.

Personnel costs

In 2024, approval was given by the Portfolio of the Civil Service to transfer \$624 thousand from Personnel costs to Supplies and consumables for \$527 thousand and to Depreciation expenses for \$77 thousand. This decreased the budget for Personnel costs to \$9,385 thousand as shown below.

Personnel costs	CI\$000
2024 Original Budget	10,009
Reallocation from personnel costs approved by POCS	(624)
2024 Final Budget	9,385

Actual personnel costs are lower than budget by \$405 thousand due primarily to some posts remaining vacant at the end of the year. The unfilled posts primarily responsible include the Legal Aid Counsel, Data Protection Information and Records Manager, Assistant Registrar Court of Appeal, and Manager/Court Registrar. Also contributing to the shortfall is a reduction in Temporary Relief due to staff being hired in post.

Supplies and consumables

In 2024, approval was given by the Portfolio of the Civil Service (POCS) to transfer \$547 thousand from Personnel costs to Supplies and consumables. This increased the supplies and consumables budget to \$3,572 thousand as shown below.

<i>Supplies and consumables</i>	CI\$000
2024 Original Budget	3,025
Reallocation from personnel costs approved by POCS	547
2024 Final Budget	3,572

JUDICIAL ADMINISTRATION
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024
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Note 18: Explanation of major variances against Approved budget (continued)

Statement of Financial Performance (continued)

Supplies and consumables (continued)

Total supplies and consumables were \$180 thousand lower than budget mainly due to anticipated spending not realised at year-end. There was lower than anticipated spending in the following areas; leases of buildings by \$95 thousand due to an anticipated lease for the Legal Aid Office not being realised in 2024; attendance allowance by \$67 thousand as juror expenses did not reach the anticipated levels; janitorial services by \$39 thousand due to the contract implementation in 2023; and computer software maintenance and licensing fees by \$54 thousand and computer hardware maintenance by \$6 thousand as IT infrastructure items are being reviewed and revamped. There were also some areas where expenses were higher than budget, including building maintenance by \$39 thousand due to continuing repairs on the ageing court buildings; and security services by \$32 thousand due to additional security work required.

Depreciation

In 2024, approval was given by the Portfolio of the Civil Service (POCS) to transfer \$77 thousand from Personnel costs to Depreciation. This increased the depreciation budget to \$370 thousand as shown below.

<i>Depreciation</i>	CI\$000
2024 Original Budget	293
Reallocation from personnel costs approved by POCS	77
2024 Final Budget	370

Depreciation is \$16 thousand lower than budget mainly due to anticipated capital purchases not being realised before the end of the year.

Note 19: 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 2024.

JUDICIAL ADMINISTRATION
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024
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Note 19: 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
903	Receivables from exchange transactions	1,706	1,308	(398)
254	Other receivables	255	-	(255)
45	Trade payable, accruals and other liabilities	55	-	(55)
651	Surplus payable	585	-	(585)
-	Surplus repaid	260	-	(260)

Prior Year Actual	Statement of Financial Performance	Current Year Actual	Original Budget	Variance (Budget vs. Actual)
CI\$000		CI\$000	CI\$000	CI\$000
12,303	Sale of goods and services	12,877	13,301	424

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 (2023: ten) 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 2024 was \$1,378 thousand (2023: \$1,401 thousand).

Note 20: 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 (2024 Revision).

Credit risks

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

JUDICIAL ADMINISTRATION
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
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Note 20: 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 on 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 2024, all of the financial liabilities with the exception of surplus payable were due within three months of the year end date (2023: all within three months of the year-end date).

Note 21: Subsequent events

Management has evaluated the possibility of subsequent events existing in the Judicial Administration Financial Statements through to 30 April 2025, the date the financial statements were available to be issued. A Cost-of-Living increase of five percent was announced in December 2024 and given to all civil servants effective January 1, 2025.