



Cayman Islands Judiciary

Annual Report & Accounts

2025



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Foreward

By The Chief Justice, The Hon. Justice Margaret Ramsay-Hale



I am pleased to present the Annual Report and Accounts of the Judiciary for 2025.

The Judiciary, as the third branch of government, occupies a distinct constitutional position. It is not a department of the Executive, but an independent and co-equal branch entrusted with interpreting and applying the law, administering justice, and upholding the rule of law and the Constitution. That responsibility remains constant, even as the systems through which justice is delivered evolve.

During 2025, the Courts continued to discharge that mandate while navigating significant operational change and sustained caseload pressures.

The year brought with it important transitions within the institution. We recorded the retirement of Mrs Cecile Collins after 44 years of service to the Courts, much of it spent strengthening the operations of the Criminal Registry. Her institutional knowledge and commitment to public service form part of the foundation upon which the Registry continues to operate. Mrs Sonya Nash-Stewart assumed the role of Deputy Clerk of Court during a critical period of digital transition, ensuring continuity of leadership within the Registry.

Within the judiciary itself, we noted the retirement of the Honourable Justice Ian Kawaley from the Grand Court, following his significant contribution to the Financial Services Division and to the development of Cayman's commercial jurisprudence. During the year we welcomed Justice Emma Peters to the Grand Court Bench, bringing extensive judicial experience from England and Wales to our Criminal Division. We also introduced a dedicated court to deal exclusively with traffic tickets, presided over by the Justices of the Peace, Mr Derrick Tibbets, JP, Mr Andrew McLaughlin, JP, and Ms Canisha Boldeau, JP, as part of our continuing efforts to enhance efficiency within the Summary Court.

The international standing of Cayman's judiciary was further affirmed by the election of Justice Richard Williams as President of the Commonwealth Magistrates and Judges Association for the 2025–2028 term. His appointment reflects both his personal contribution to judicial independence and education across the Commonwealth and the regard in which this jurisdiction is held.

Substantial works were undertaken at the Law Courts during the year. Renovations to the Criminal Registry improved working conditions for staff and enhanced accessibility for court users, including the addition of wheelchair-accessible facilities. These improvements form part of a broader commitment to ensuring that the physical environment of the Courts reflects our values of dignity, inclusion and accessibility.

The completion of the migration of all registries to the CURIA case management system represents a further significant institutional milestone. With the Criminal Registry now fully integrated onto a modern digital platform, the Courts are better equipped to support electronic filing, online payment of fees, improved case tracking and more efficient registry processes. This transition took place against the backdrop of significant personnel changes and legacy system retirement, but court operations were maintained throughout.

Across all divisions, the volume and complexity of matters before the Courts remained high. Criminal filings continued at elevated levels, the Financial Services Division sustained a substantial caseload of complex cross-jurisdictional proceedings, and the Civil and Family Divisions experienced steady demand. The experience of the year confirms the importance of coordinated justice system partnerships in addressing delay and capacity pressure on capacity in a principled and sustainable manner.

The principle of open justice continued to inform our work. Written judgments are routinely published within 24 hours of delivery. Online access to the Cayman Islands Law Reports was successfully relaunched in the last quarter of the year.

The full commencement of the Legal Services Act and the establishment of the Legal Services Supervisory Authority represent a generational development in the regulation of the legal profession and a significant step in modernising our institutional framework. This reform strengthens public confidence while supporting the continued development of Cayman as a leading legal jurisdiction.

The Judiciary also maintained its commitment to professional development and legal education. The Distinguished Guest Lecture was delivered by the Rt Hon Sir Nicholas Mostyn, who addressed the principle of open justice in the modern age. This was followed by a two-day Family Law Conference bringing together international and local experts to examine advocacy, mediation, ethics and evolving practice in family litigation. These initiatives reflect our continued investment in the development of the profession and in the quality of justice delivered.

The Judiciary's strategic priorities remain directed toward modernising court technology, workforce capacity, modern facilities, effective justice-system partnerships and transparent performance measurement. The adoption of the Framework for Court Excellence further

supports our commitment to evidence-based evaluation and continuous improvement.

The year 2025 demonstrated the resilience of the institution. Through leadership transitions, infrastructure improvements and sustained operational pressures, the Courts continued to fulfil their constitutional mandate. I commend this Report to you and express my gratitude to the judicial officers, registry staff and justice sector partners whose professionalism and dedication made this year's progress possible.

The Hon. Justice Margaret Ramsay-Hale
Chief Justice of the Cayman Islands
[April] 2026

REPORT ON THE BUSINESS OF THE GRAND COURT 2025



Judges of the Grand Court

The Chief Justice, The Hon Justice Margaret Ramsay-Hale [5th from left] at the Opening of the Grand Court, flanked by the Judges of the Court [L-R] The Hon Justice Richard Williams, The Hon Justice Nicholas Segal, The Hon Justice Cheryll Richards KC, The Hon Justice David Doyle and The Hon Justice Marlene Carter, Hon Justice Jalil Asif KC, Hon Justice Emma Peters

COURT OPERATIONS

The year 2025 was marked by a period of significant operational change across the Law Courts, requiring careful management to ensure continuity of service and the effective administration of justice.

Substantial works were undertaken at the main courthouse to improve facilities, including long-overdue renovations to the Criminal Registry to improve the working environment for staff and the completion of accessibility improvements such as wheelchair-accessible restrooms. These works aimed at removing physical barriers to participation in the justice system and form part of a broader programme aimed at improving access to justice and increasing public confidence in the Courts.

Further preparatory works were also carried out in Courts 1 and 2 in anticipation of their transition to fully digital courtrooms. Microphones have been installed and the room is wired for screens, to ensure the seamless adoption of the electronic document management system for trial courts, which move us towards fully digitized criminal courts from filing right through to trial and the publication of disposals.

The Legal Aid Office was relocated to Artemis House with minimal disruption in service. The move required co-ordination again between the IT and Facilities teams as fiber optic cable had to be run underground from the main courthouse to the new legal aid office to connect them to our IT network and the Case management system.

The exceptional teamwork by the Facilities team and the IT team must be acknowledged, both within each team and working together, in bringing all these projects to a successful conclusion in what must be record time. The Judges who preside in this courthouse and the court users who attended before them must also be thanked for their patience while the works were (sometimes audibly) underway as well as the staff who were dislocated during the renovations of the Criminal Registry.

The renovations were long-overdue and given a priority as one of the Judiciary's strategic objectives is increasing employee engagement by creating workspaces that reflect the Judiciary's values, its commitment to investing in our people and making them feel supported and valued.

The year also saw a major transition in court operations with the implementation of the CURIA case management system within the Criminal Registry. This was the last Registry to be migrated to CURIA which provides newer e-litigation portals and greater functionality. This transition took place against the backdrop of significant personnel changes, including the retirement of Ms Collins and the departure of several experienced registry staff. At the same time, JEMS, the long-serving legacy case management platform which had been in use since 1998, reached the point at which continued operation was no longer viable. These circumstances necessitated an accelerated implementation timetable.

Despite these challenges, the transition was successfully completed, and all registries are now operating on the CURIA case management system. This represents a major institutional milestone. The pace of change inevitably created periods of disruption, including intervals during which court lists and some files were not as readily available as court users were entitled to expect. These issues arose during system transition and staffing changes and have since been resolved. Credit is due to the Clerk of Court, who was tasked with overseeing the implementation of the system and the training of staff, and to the new Deputy Clerk and her Registry team who maintained service delivery throughout a demanding period of change. The support of the

Magistracy was also critical in ensuring that court business continued without interruption during this transition. Alongside these operational changes, the Courts continued to strengthen their workforce. Several recruitment exercises were completed successfully during the year, bringing new staff into the organisation and supporting capacity during a period of transition.

Taken together, the events of 2025 demonstrate the resilience of the institution and the professionalism of its staff. Despite the scale of change experienced during the year, core court functions were maintained and important foundations were laid for further reform.

BUSINESS OF THE GRAND COURT

Each of the Divisions of the Grand Court has reported on the business in those Divisions and the volumes of the cases filed. It is noted that we are still in transition with the result that the criminal statistics reported may not be fully accurate and do not contain disposals which we use to advise on case clearance rate.

STATISTICS AT A GLANCE

CASES FILED IN THE GRAND COURT

There are five Divisions of the Grand Court. The number of matters before each of the Divisions are set out below.

Division	Filed 2025	Disposed	CCR	Filed 2024	% Change
CRIMINAL					
Indictment	140	122	87%	139	0%
Matters committed by the SC to GC for sentence	30				
Appeals from SC	35			26	+25%
CIVIL					
Probate and Administration	223	205	91%	221	+1%
General Civil	266			287	
Appeals from SC	1				
FINANCIAL SERVICES	377			393	
ALL FAMILY	286				
Petitions for Divorce	275	220	80%	229	-5%

CRIMINAL DIVISION

Headed by The Hon. Justice Cheryll Richards, the Criminal Division engages with the broadest number of stakeholders including RCIPS, the HMS Northward, the Department of Community Rehabilitation (DCR), the Department of Counselling Services (DCS), the Department of Children and Family Services(DCFS), the Health Services Authority and 911.



The Hon. Justice Richards

from her prior judicial service in England and Wales, and her arrival provided welcome additional capacity within the Division. Her contribution has been felt in the day-to-day management and progression of cases.

The work of the Division was also supported by Mr Justice Palmer of Jamaica, Ben Tonner KC and Her Honour Ms Gunn, who acted in the Grand Court at various times during the year. The contribution of acting judges remains critical in ensuring continuity where permanent judges are engaged in long-running trials or are otherwise unavailable to sit. The Judiciary extends its thanks to each of them for undertaking these demanding assignments.

Throughout 2025, the Criminal Division of the Grand Court continued to discharge its responsibilities in accordance with the Criminal Procedure Rules, seeking to deal with cases justly, efficiently and expeditiously, while operating under sustained and, in some respects, increasing pressure.

A significant development during the year was the appointment of Justice Emma Peters, who joined the Criminal Division in February 2025. Justice Peters brought with her extensive experience



The Hon. Justice Peters

	Filed 2025	Disposed	CCR	Filed 2024
Indictment	140	122	87%	139
Matters committed by the SC for sentence	30			
Appeals from SC	35			56

In 2025, 140 new criminal cases were filed in the Criminal Division. While this figure is broadly consistent with 2024, it represents a 40% increase when compared with the average annual filings between 2021 and 2023 (of about 100 cases per year).

Standing alone, this figure does not permit conclusions to be drawn as to the cause of the increase in cases before the court, whether increased crime or increased detection of crime, but experience has shown that increases in enforcement activity, if not matched by corresponding investment in the capacity of the Courts, the Bar and the supporting agencies, will inevitably place additional pressure on case progression and remand.

The Court continues to monitor its case clearance rate, which measures the relationship between incoming cases and the Court's capacity to dispose of them. In 2025, 122 criminal cases were disposed of, resulting in a clearance rate of 87%. The clearance rate is an important indicator, but it is not, and cannot be, an explanation. A rate below 100% signals pressure on the pending caseload; it does not, of itself, identify the reasons for that pressure.

Those reasons became clear towards the end of the year, when the Judiciary undertook a detailed review of persons on remand pending trial in the Grand Court, against the benchmark that custody cases should ordinarily be tried within six months of first appearance (KPI). As at 6 January 2026, 38 defendants remained on remand to the HMP Northward. Only 12 of those cases had extended beyond the six month benchmark. Our review demonstrated that the principal causes of extended remand were not judicial inactivity or a failure to list trials, but capacity constraints elsewhere in the criminal justice system, most notably delays in the preparation of pre-sentence and mental health reports, the limited availability of defence counsel in serious criminal cases and in receipt of expert reports provided by external agencies.

This reality bears stating plainly. The progression of criminal cases depends on the timely engagement of multiple agencies. Where reports cannot be prepared, assessments cannot be undertaken, or counsel are not available to proceed, cases cannot move, regardless of how many judges are available to sit. Increasing judicial capacity in isolation would not resolve remand pressures and, in some circumstances, would risk exacerbating them by generating additional demand for reports and assessments which the system is already struggling to deliver.

The Criminal Bar in this jurisdiction remains small, with a limited number of practitioners undertaking the bulk of serious criminal trials. This affects the Court's ability to utilise available trial dates: capacity exists to list trials earlier than can often be accommodated by counsel availability. Sustainable solutions to broaden capacity at the Criminal Bar are therefore urgently required if disposal rates are to improve in a meaningful way.

Discussions in the past have included the establishment of Public Defender Service. In the even more distant past, the larger law firms acquiesced to a request from then Chief Justice Smellie to each add a criminal barrister to their roster. It is a matter that needs to be considered with some urgency if the number of cases brought before the Court continue to increase.

The experience of 2025 reinforces a central point. The Courts do not operate in isolation. If concerns about delay, remand and prison population pressures are to be addressed in a sustained and principled way, they must be addressed across the criminal justice system as a whole, with corresponding investment in all of the institutions upon which the courts depend.

Notwithstanding these constraints, the Grand Court has taken steps to maximise the effective use of available resources. Arrangements have been made for three criminal trial courts to sit concurrently for 6 the six-week period during June and July, following advance engagement with the Bar. This initiative is intended to address a substantial number of listed cases and reflects the Judiciary's continued commitment to progressing criminal matters wherever the system allows.

The opportunity is taken to record the importance of the contribution made by members of the public who serve as jurors. Their willingness to undertake this civic duty - often at personal inconvenience - is essential to the proper functioning of the criminal justice system, and the Courts are grateful for their service.

FINANCIAL SERVICES DIVISION



**The Hon. Justice
Nicholas Segal**



**The Hon. Justice
David Doyle**



**The Hon. Justice
Raj Parker**



**The Hon. Justice
Jalil Asif**

The Financial Services Division was established to deal with financial services proceedings. Pursuant to GCR 0.72, r.1 (2), these are:

(a) any proceeding relating to a mutual fund, including an action by or against its directors (in the

case of a corporate fund), its trustee (in the case of a unit trust), its general partner (in the case of a limited partnership), its investment manager or adviser, its administrator, its prime broker or its auditor;

(b) any proceeding relating to an exempted insurer, including an action by or against its directors, insurance manager or auditor;

(c) any action for breach of a contract of insurance (including an application for a declaration) where the amount of claim exceeds \$1 million;

(d) any application (including an appeal by a licensee) made to the Court under any of the regulatory laws;

(e) any administration action or application under the Trusts Law (to which Order 85 applies) except those relating to the estates of deceased person who died domiciled in the Islands and the net asset value of the estate is less than \$1 million;

(f) any action against a trustee or protector of a trust or the executor or administrator of an estate for breach of trust or breach of fiduciary duty, except those actions relating to a trust or estate whose net asset value is less than \$1 million;

(g) any application made to the Court under the Companies Law (to which Order 102 applies), including any application made in a winding up proceeding (to which the Companies Winding Up Rules 2009 apply);

(h) any application for an order for the dissolution of a partnership which carries on business as a mutual fund, including any application made in the dissolution proceeding;

(i) any action for breach of contract or breach of duty by or against a professional service provider, except for actions relating to the nonpayment or overpayment of fees where the amount claimed is less than \$250,000;

(j) any application for an order for evidence pursuant to a letter of request to which Order 70 applies, including any related application for directions to which Order 103 applies;

(k) any Page 12 of 25 application to which the Grand Court (Bankruptcy) Rules 1977 or the Foreign Bankruptcy Proceedings (International Co-Operation) Rules 2008 apply;

(l) any action for the enforcement of a foreign judgment, whether at common law or pursuant to the Foreign Judgments Reciprocal Enforcement Law;

(m) any action for the enforcement of a foreign arbitral award pursuant to the Foreign Arbitral Awards Enforcement Law;

(n) any application made to the Court pursuant to the Arbitration Law 2012.

The FSD had another year of high activity with 377 new cases filed. Much of the work of the work of that division can be classified as complex, high value, cross-jurisdictional proceedings. The value of the claims in this Division are generally in the tens of millions, with a significant number of cases worth over USD\$1 billion dollars.

Of these cases, 202, or just over half, were applications to restore companies. 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.

Of the 377 cases commenced in the FSD, 169 were applications to restore Companies to the Register which are administrative applications were disposed of by the Clerk of Court.

Of the 188 cases assigned to the Judges of the FSD:

- 125 were petitions for the winding up of companies (36), sanctioning schemes of arrangements or capital restructuring (88), or placing voluntary liquidations under the supervision of the Court(1);
- 31 were originating summonses (28) seeking various types of relief, including relief under the Trusts Act(3); and
- 34 were writ actions.
- 1 was an Admiralty matter.

218 matters were closed.

The Judges of the FSD delivered 109 written judgments, significantly less than the 146 handed down the year before. What was lost in number of judgments was made up for in length, as several of the decisions spanned hundreds of pages, delivered in complex matters some of which occupied the court for weeks at a time and involved reviewing thousands of documents.

Whilst nonetheless impressive, the number of judgments delivered does not fully reflect the activity of the Judges in the Division as they made many more orders in interlocutory and final

applications which did not call for a formal judgment.

Notable Cases

Below is a small selection of the cases heard in 2025 by the Financial Services Division:

All neutral citations

- China Gem Fund [2025] CIGC (FSD) 100- letter of request to HK judiciary
- In the matter of 51Job, Inc [2025] CIGC (FSD) 112 - a billion dollar claim in a section 238 petition for the fair value of shares to be determined by the Court
- TROOPS [2025] CIGC (FSD) 76 - dismissal of ex parte application to appoint JPLs
- Poulton Family Trust [2025] CIGC (FSD) 72 - charging orders
- Jafar v Abraaj Holdings [2025] CIGC (FSD) 69 - open justice principle, [2025] CIGC (FSD) 70 - judgment on liability, [2025] CIGC (FSD) 71 - judgment on quantum
- In the matter of the Foreign Arbitral Award Enforcement Act between Bright Sugar Co Ltd et al and Great Ally Group Ltd et al [2025] CIGC (FSD) 66
- Position Mobile [2025] CIGC (FSD) 32 - discovery in winding up proceedings
- A Company [2025] CIGC (FSD) 13 - cross examination of overseas deponents
- Phoenix Commodities PVT Ltd v ICM SPC [2025] CIGC (FSD) 68 - on content of affidavit
- In the matter of the S Trust [2025] CIGC (FSD) 85

In concluding this section, tribute must be paid to the Honourable Justice Ian Kawaley who retired from the Judiciary in August 2025.

Appointed as a Judge of the Grand Court in April 2017, Justice Kawaley came to the Grand Court with a distinguished judicial and professional background. His judgments in the Financial Services Division are widely remarked upon for their clarity and are frequently cited, reflecting both their significance and the care with which complex issues were addressed. Although his service with the Cayman Islands Law Courts has come to an end, his appointment as President of the Court of Appeal of Bermuda is noted with pleasure.



The Hon. Justice Kawaley

FAMILY DIVISION



The Hon. Justice Williams

Headed by Hon. Justice Richard Williams, the Division experienced another exceptionally busy year in 2025, characterised not only by a high volume of new filings, but by the increasing complexity and persistence of contested proceedings.

In 2025, 286 new matters were filed across the family division. Of those 275 where petitions for divorce and 220 certificates of dissolution were granted. While these figures provide a snapshot of new and concluded cases, they capture only part of the workload of the Division. A significant proportion of court time continues to be taken up by applications arising in long-running or historical proceedings, including enforcement, variation and review of existing orders.

Divorce Cases Filed	Disposed	CCR	2024	% Change
275	220	80%	229	-5%

The Division has also continued to encounter unusually lengthy contested child cases, which place a disproportionate demand on limited judicial resources. One such matter, which had already occupied approximately 30 contested hearing days within a twelve-month period ending in 2024, required a further eight days of hearings during 2025 to address renewed disputes between the parties. Where there is only one resident Family Judge, the impact of cases of this nature on the availability of court time for other families is significant.

It had been hoped that greater use of mediation would reduce the need for prolonged judicial intervention in such cases. While mediation continues to play an important role in resolving many family disputes, experience during 2025 suggests that an increasing number of matters are being returned to the Court from mediation as contested.

155 matters were managed by the Mediation Co-Ordinator, Ms Chanda Glidden, last year which included 105 new matters. Full settlement was reached in only 46 cases. There was a partial settlement in 4. Some remain open but 37 cases were returned to Court for dispositor by way of hearing.

Mediation

The Report of our Mediation Programme Co-Ordinator suggests that, in some cases, parties - and regrettably, at times their legal representatives - have failed to engage constructively with the process at an early stage. This has resulted in a concentration of contested matters returning to the Court within short periods, requiring intensive case management and an increase in interlocutory and substantive hearings.

That said, hands-on judicial case management has enabled a number of these matters to be resolved without the need for full hearings, often through mediation-style engagement at case management appointments. This approach, while effective, is resource-intensive and further illustrates the pressures placed on the Division.

The Court continues to emphasise the importance of strict compliance with court orders, including interlocutory and case management directions. Non-compliance results in wasted hearings, additional case management and avoidable delay, to the detriment not only of the parties concerned but of other families awaiting the Court's assistance. Parties and practitioners are reminded of the requirements set out in Practice Circular No. 1 of 2014, which remains in force.

It was in response to concerns like these that a Family Law conference was convened during the year, bringing together members of the Bench and Bar to address procedural practice, case management and the effective use of mediation. While the seminar was well attended and

constructive, some of the issues it sought to address continue to arise, underscoring the need for sustained engagement and cultural change in the conduct of family litigation.

Notwithstanding the increased workload and the nature of the cases before it, the Family Division has not developed a backlog. Save for periods affected by court vacations, non-urgent matters are ordinarily listed for mention within 28 days of filing. At the time of writing, all contested matters, save one, have hearing dates fixed before 10 March 2026. One has been listed for late April, having regard to the parties' availability, ongoing alternative dispute resolution efforts and the Easter vacation period.

The experience of 2025 reinforces the importance of proportionate litigation, early engagement with alternative dispute resolution, and compliance with court directions, if the Family Division is to continue to meet the needs of families in a timely and effective manner.

CIVIL DIVISION

There were 489 new civil matters were filed in 2025 in which 266 were general civil, down from 287 in 2024. Of these 120 matters were disposed of, 33 judgments were issued and over 800 orders were made.

Detailed information on the days sitting in the Civil Division is reflected in the published cause lists, which are available on the Courts' website. Taken together, the lists demonstrate a consistent and sustained pattern of civil sittings throughout the year. Notable cases decided in that division last year included *R (National Conservation Council) v (1) The Central Planning Authority and others* [2025] CIGC (Civ) 6.

In Probate and Administration, 223 new matters were filed, and 205 probate or administration grants made for a clearance rate of 91%.

Hon. Justice Carter primarily sits in the Civil Division, providing support to the Criminal and Family Divisions when needed.



Hon. Justice Carter

The Judges of the Grand Court presided over 118 applications for general admission to the Bar, bringing the total number of attorneys licensed to practice in the Cayman Islands to 1,517.

It is noted that this represents a significant increase in General Admissions than was seen in preceding years.

ADMISSIONS TO THE BAR

	2025	2024	2023
Applications for General Admissions	118	67	67
Applications for Limited Admissions	82	90	82

Finally, it is worth noting the decision of the Civil Division in *Bradley and another v Frye-Chaikin* [2025] CIGC (CIV) 5, the first reported case in this jurisdiction to address the issue of AI-generated “hallucinations” in litigation.

In the course of refusing leave to appeal and a stay of execution, the Court considered submissions advanced by a self-represented litigant which contained a number of non-existent authorities and procedural references, attributed to the use of an AI tool.

The judgment addresses the duties of litigants in relation to the use of such technology, emphasising that while there is nothing inherently improper in its use, parties must take responsibility for verifying the accuracy of any material placed before the Court. The decision highlights the risks posed by unverified AI-generated content and affirms the obligation of litigants and attorneys alike to ensure that submissions are accurate, reliable and do not mislead the Court.

COURT OF APPEAL REPORT



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.

The Court of Appeal sits three times per year for three weeks but must ensure that there is access to the Court outside of these sessions, when urgent matters arise. The Court held two (2) special sittings in 2025 to deal with such matters.

The Court issued 31 judgments but as the figures above show the number of judgments issued understates the work actually done by the Court which issued fifty-one (51) Orders in relation to the matters before the Court, including decisions made on the papers without an in-person hearing.

Division	Filed	Disposed	Case Closure Rate
Criminal	25	18	72%
Civil	24	26	108%

Criminal Appeals

Twenty-five (25) Notices of Appeal or applications for leave were filed in the Court's criminal jurisdiction. Eighteen (18) appeals were disposed of. The Court issued The numbers are not truly reflective of the work undertaken by the Court of Appeal, which plays an active role in managing cases, ensuring that proceedings progress efficiently and are resolved fairly and without undue delay.

Civil Appeals

There were twenty-four (24) matters filed in the Civil side in 2025. These matters consisted of appeals as of right as well as applications for leave to appeal. Twenty-six (26) matters were disposed of.

SUMMARY COURT STATISTICS AND OVERVIEW

The Chief Magistrate, Her Hon. Mrs Angelyn Hernandez



The Summary Court experienced a substantial increase in filings during 2025, particularly in criminal and traffic matters. The year was characterised by heightened caseload pressure, the expansion of diversionary court programmes, and the introduction of a dedicated Traffic Ticket Court.

STATISTICS AT A GLANCE*

**Accurate records of dispositions are unavailable due to the incomplete migration of criminal matters and the closing out of cases in Attache.*

CASES FILED IN THE SUMMARY COURT

	New Matters Filed	2024	% Difference
GRAND CAYMAN			
Traffic	2281 (72 not served)	1213	+88%
Traffic Tickets*	1493	1034	+44
Youth Court	43	27	+59%
Civil	202	216	-6.5%
Private and Public law (children's) matters	95	90	+5%
Coroner's Court	54		
SISTER ISLANDS	286		
Criminal	24	22	+9%
Traffic summons and Tickets	140	169	-17%

MAGISTRATES OF THE SUMMARY COURT



Her Hon. Mrs. Gunn



Her Hon. Ms McFarlane



Her Hon. Ms Allard

CRIMINAL JURISDICTION

Summary and Either Way Offences

Across Grand Cayman and the Sister Islands, approximately 2,305 new criminal matters were filed, representing an increase of 86% compared with 2024.

Despite data limitations arising from system migration, the Summary Court continued to progress criminal matters in accordance with established benchmarks of matters being listed for trial within 3 months of a Not Guilty plea being entered. In 2025, 429 criminal trials were listed, including 75 priority trials which are those involving persons on remand, domestic violence matters and child-related cases. Of those trials, 294 (75%) were disposed of either by effective trial or plea, while 135 (25%) were ineffective, most commonly due to the unavailability or lack of readiness of counsel. Over 600 sentencing matters were listed during the year.

The low clearance rate presages a backlog in that Court. Again, more judicial resources would address the capacity of the Summary Court to deal with cases that are filed but would not address the issue of unavailability of defence counsel.

Traffic

Traffic matters also increased sharply in Grand Cayman, with 1,493 cases filed, alongside 6,180 traffic tickets issued by the RCIPS. The Court also maintained its monthly sittings in Cayman Brac, where criminal filings increased modestly and ticket volumes declined.

The numbers provided by our system show that there was a 44% increase in traffic matters between 2024 and 2025 in Grand Cayman alone. These do not include tickets amounting to 6180 issued by the RCIPS for 2025. There has been a noticeable increase in certain cases.

A quick analysis of the 4-month period between September and December 2025 provides the following numbers: Driving whilst intoxicated: 79 Driving without Insurance :98 Careless/Dangerous driving: 86 These numbers are highlighted to stress the need for stiffer penalties for all matters under the existing laws. Driving without Insurance carries a maximum penalty of 3 months imprisonment and \$2000 fine and a disqualification for 12 months. There are repeated offenders and a dangerously high number of people driving on the road without being qualified and without insurance. The knock-on effect is that a third party is not covered where there is an accident or worse. Many of the offending persons are often men of straw. She considers that the penalties should be at a scale that would provide a strong deterrent factor for such matters. Perhaps the time has come to explore a solution like the establishment of a Motor Insurance Bureau on the UK model to compensate uninsured and untraced drivers.

Tickets

The numbers provided by our system show that there was a 44% increase in traffic matters between 2024 and 2025 in Grand Cayman alone. These do not include tickets amounting to 6180 issued by the RCIPS for 2025. There has been a noticeable increase in certain cases.

A quick analysis of the 4-month period between September and December 2025 provides the following numbers:

Driving whilst intoxicated: 79

Driving without Insurance: 98

Careless/Dangerous driving: 86

Driving whilst intoxicated charge carries a maximum penalty of 6 months imprisonment even for recurring offenders. Whilst there was a change to the alcohol limit, it is noted that penalties have remained the same.

Driving without Insurance carries a maximum penalty of 3 months imprisonment and \$2000 fine and a disqualification for 12 months. There are repeated offenders and a dangerously high number of people driving on the road without being qualified and without insurance. The knock-

on effect is that a third party is not covered where there is an accident or worse. Many of the offending persons are often men of straw.

The above data is highlighted to suggest that the consideration of stiffer penalties under the existing laws may provide a strong deterrent factor for such matters. Perhaps the time has also come to explore a solution like the establishment of a Motor Insurance Bureau on the UK model to compensate uninsured and untraced drivers.

Dedicated Traffic Court

In 2023 the Chief Justice expressed her wish to bring the Justices of the Peace back into the Courts, consistent with the foundational principle behind the use of lay magistrates which is justice being dispensed by people from one's own community.

On 5 September 2025, after over 12 months of training and observation, and with coordination with the Traffic department of the RCIPS, we introduced a court for traffic tickets only. These sittings are for ticket mentions, pleas and payment directions and are held every other Friday. They are presided over by the Justices of the Peace, Mr. Derrick Tibbets, JP, Mr. Andrew McLaughlin, JP, and Ms. Canisha Boldeau, JP. They are led by Legal Advisor Ms. Simpson, Deputy Clerk of Court, who is a qualified attorney with years of experience. Some days they deal with up to 80 tickets. This has contributed overall to improving efficiency within the system.

Additionally, the RCIPS explored an e-ticketing system, and members of the Courts were invited to the presentation. We await the outcome of such positive steps being taken with policing the traffic issues on our roads.

Cayman Brac

Court in Cayman Brac continues to be held in the last week of each month.

The numbers reveal that there was a slight increase in Criminal charges for 2025 (9%) and a slight decline in tickets being issued between Cayman Brac and Little Cayman (down by 17%). Interestingly, there were 8 speeding tickets issued in Little Cayman for 2025.

The Chief Magistrate and stakeholders had preliminary discussions on a formal Drug Rehabilitation Court in the Brac. The Court looks forward to further discussions on how we can address this need in the Sister Islands.

In the interim, The Counselling Centre (TCC) and the Department of Community Relations (DCR) continue to offer support in person and by video link for persons referred to the DUI programme and hybrid support with testing to assist persons with drug rehabilitation.

Family and Children cases are also heard in the Brac.

It is felt that the continued presence of the Court in the Brac is of great importance.

DIVERSIONARY COURT PROGRAMMES

The Summary Court's several diversionary court programmes continue to seek to address the root cause of criminal behaviour through counselling and treatment, working with our stakeholders and with the aim to reduce recidivism and offer maximum support to persons who want assistance in turning from a certain path.

In 2025, the Drug Rehabilitation Court received 32 new referrals, maintained 14 active cases, and recorded 5 graduates.

The Specialist Domestic Violence Court continued to operate within a strengthened interagency framework following the signing of a Memorandum of Understanding in December 2024. There were 58 new domestic violence referrals to that Court, an increase of 400%.

The Mental Health Court managed 22 new referrals, and 37 active files. During 2025, the Chief Magistrate met with stakeholders from the Heath Services Authority and Poinciana Recovery Centre, the long-term residential facility in East End. The Court was able to receive clarity on the focus of the facility and their general acceptance criteria. There were 2 persons accepted to that facility, with a third person presently being assessed for acceptance.

However, due to the focus of the East End facility, there remains the absence of an appropriate long-term facility "for such reception or custody of insane persons."

As such, a significant portion of our community, who are high-risk and high-needs, and who require a facility for stabilization and treatment, whether for the short- or long- term, are left to be "housed" in prison or the hospital, neither of which are appropriate placements for persons with acute and chronic mental health challenges.

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	32
Active files	14
Graduates	5

The 5 graduates this year from the Drug Rehabilitation Court were given either full or conditional discharges. We have also introduced a post-graduation “check-in” with the counsellors as we want to ensure that our graduates know that we care about their continued sobriety outside the structure of the programme.

The Chief Magistrate and Magistrate McFarlane, along with the Registrar for the Specialist Courts, had the privilege to again attend the ALL RISE 2025 conference on addiction, mental health and justice reform in Orlando, Florida.

The conference reaffirmed the Court’s commitment to the effectiveness and importance of our Treatment Courts in the Cayman Islands, and the review of best practices continue with our team.

We hope to explore with our partners a youth treatment court, as research indicates they yield better outcomes for high-risk and high-need youth compared to the traditional youth courts.

Mental Health Court

New referrals	22
Active files	37

The primary aim of the Mental Health Court remains unchanged — to stabilize participants who have been charged with various criminal offences and simultaneously have diagnosed mental health disorders.

In 2025, we met with stakeholders from the Heath Services Authority and Poinciana Recovery Centre, the long-term residential facility in East End. We were able to receive clarity on the focus of the facility and their general acceptance criteria. We had 2 persons accepted to that facility, with a third person presently being assessed for acceptance.

However, due to the focus of the East End facility, there is an absence of an appropriate long-term facility as defined in s 48 of the Criminal Procedure Code as a “*place appointed by any law for such reception or custody of insane persons.*”

As such, a significant portion of our community, who are high-risk and high-needs, and who require a facility for stabilization and treatment, whether short or long term, are left to be “housed” in prison or the hospital, neither of which are appropriate placements for persons with acute and chronic mental health challenges.

In these circumstances, we remain concerned that there is 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.

DUI Programme

The DUI programme continues to be a primary resource, aimed at educating individuals about the dangers of impaired driving and to help them address any underlying issues that may have contributed to their behavior.

There were 161 referrals between Grand Cayman and Cayman Brac in 2025 to The Counseling Center. They offer 6 cohorts per year and as needed in Cayman Brac.

Some offenders choose to complete similar programmes at private facilities. Repeated DUI offenders are also referred to the Drug Court.

Specialist Domestic Violence Court

The focus of the Specialist Domestic Violence Court remains to promote a strong collaborative relationship between the court, the prosecutors and our partners at the Counselling Centre and the Department of Community Rehabilitation to improve the co-ordination of services, produce just outcomes, and reduce re-offending.

For 2025 the numbers show there were 58 new matters filed, an increase of [346%] over 2024. This number is suspected to be low as we are still trying to capture DV matters once filed.

The increase in numbers reveals the importance being given to domestic violence reports by the RCIPS and all stakeholders, and the MOU signed in December 2024 continues to act as a guide for all involved. All parties to the MOU are committed to annual meetings, to ensure that we continue to support the victims as well as the offenders.

CIVIL JURISDICTION

General Civil

There were 202 new civil matters filed. There were 109 active files for the period.

The Summary Court listed 38 civil trials for the period. As many of these involve litigants in person, these matters can take a full day to complete a hearing.

Special Jurisdiction

There were 25 applications filed under the **Protection From Domestic Violence Act** and 9 applications under the **Stalking (Civil Jurisdictions) Act**, a total of 34 protection orders, up from 29 in 2024.

We continue to review and hear all ex-parte applications within 24 hours of filing.

Family/children

Since the advent of the Children Law (2012 Revision), the Magistrates in the Summary Court are seized of all private and public children matters, which are not against a divorce proceedings background. Accordingly, the jurisdiction of the Summary Court includes financial provision orders, contact orders, specific issue orders and relocations orders.

In 2025 there were 95 new matters filed compared to 90 in 2024. 16 were Care matters filed by the Department of Children and Family Services. These usually involve hearing days of at least 2 days.

Due to the very nature of these matters, there are multiple hearings.
There were 146 active files in 2025.

YOUTH COURT

Youth Court matters involve young offenders between the ages of 10 and 17 years and are held on the 1st and 3rd Tuesdays at 2 pm to minimize disruptions to their attendance at school.

In 2025 there were 43 new matters reported with 38 Youth Criminal offences and 5 Youth Traffic offences (including tickets).

The main aim of the Youth Court continues to be the rehabilitation of young offenders offering monitoring and support over an extended period, to reduce recidivism or a progression into the adult court.

CORONERS COURT

There was a decrease in reported matters in 2025.

Total New matters	54
Total Disposed	74

Jury verdicts:

Death by Natural Causes (including water related deaths)	30
Death by Misadventure	17
MVA	5
Neglect	1
Water related with some being multi drug related	10
Death by Suicide	8
Open Verdict	2
Stillbirth	1

It is noted that this was the first stillbirth matter/verdict recorded.
The case of elderly neglect is not an isolated case.

In 13 cases, no Inquest was ordered due to convictions in the Grand Court. There remain 137 pending matters, with several files still with the RCIPS with further investigation pending or awaiting disposition by the Grand Court.

The Chief Magistrate continued with the annual training with the RCIPS focusing on family liaison and the preservation of statements and evidence.

The benchmark remains that relevant sudden deaths are reported within 24 hours and completed files with the Coroner's office within 4-6 months unless stays have been filed by the RCIPS or reports are outstanding. There have been a few cases where specialized autopsies were required.

TRAINING, PUBLIC ENGAGEMENTS AND ACKNOWLEDGEMENTS

TRAINING AND CONFERENCES

In January 2025, Magistrates Gunn and Allard took part in a virtual training course for Coroners with the Civil Service College in the UK.

In May 2025, the Chief Magistrate and Her Honour Ms. McFarlane attended the 2025 Rise conference on addiction, and mental health and best practices in Orlando Florida.

In September 2025, the Magistrates attended the Inaugural Family Law Conference presented by the Judicial and Legal Education Institute. Her Honour Mrs. Gunn was a presenter at the conference.

In September 2025 the Chief Magistrate took part as a panelist for an event hosted by the Department of Community Relations as part of Mental Health Week.

On 21 November 2025 the Chief Magistrate took part as a panelist at the Symposium hosted by the Department of Children and Family Services focusing on Children and safeguarding issues.

PUBLIC ENGAGEMENT

The Chief Magistrate continued to engage with relevant stakeholders with training and discussions to improve deliveries, including:

- RCIPS – general operations. Of note, it is reported that there are 888 unserved criminal and traffic matters, many of which go back several years. These are individuals who have been charged but who were never brought to Court. The Chief Magistrate has already indicated to the Director of Public Prosecutions that a concerted effort will be made this year to ensure that these are addressed.
- Department of Community Relations – Ms. Rivas and her team has been proactive in engaging with the Court. The possibility of exploring a Probation Court to improve the

effectiveness of these orders has been discussed and to be presented to the Chief Justice if the need is identified.

- Department of Community Safety and Communications – a productive meeting was held with the Chief Officer and the Director, along with DCR, to address and agree some procedural issues with EMD and the reporting of breaches by defendants.

JUDICIAL CLERKSHIPS

The Summary Court continues to actively assist in the Judicial Clerkship programme.

In 2025, 9 Judicial Clerks attended and observed the business of the Summary Court. The feedback has been positive and enlightening.

FAREWELL TO MAGISTRATE GUNN

This report ends with the news that Magistrate Gunn will leave the Summary Court and the Cayman Islands shortly, following her appointment as a Circuit Judge in the UK. She was appointed as a Magistrate in the Summary Court in April 2012. She was appointed an Acting Grand Court Judge in 2017.



L-R – Her Hon Mrs Gunn and
The Hon. Chief Justice Ramsay-Hale

In addition, she has been Chairperson of the Planning Appeals Tribunal for the Sister Islands since 2021 and the Chairperson of the Guardian ad Litem Panel Committee since 2023.

She has been a solid and dependable member of the Magistracy, and her colleagues will miss her support and wealth of knowledge.

We wish her a fond farewell and will watch and cheer on her success in her new appointment.

CONCLUSION

There has been an increase in the number of cases and the complexity of matters before the Summary Court.

We express our gratitude to Mr. Adam Roberts who continues to support the Court, sitting from time as an acting Magistrate.

We have had some challenges this year, including migrating to a new platform, and it is not lost to us that Court users have been inconvenienced and frustrations have been expressed. We have tried our best navigating these challenges and expect that there will be improvement in 2026.

On behalf of my colleagues and myself, gratitude is expressed to our Personal Assistants, our Marshalls and the Registry staff who offer us support and are dedicated to ensuring the efficient and effective operation of the Courts.



L-R: The Deputy Governor, Hon Franz Manderson, Mr Adam Roberts, Ms Cecile Collins, Dep. Clerk Of Court

LEGAL AID STATISTICS AND OVERVIEW

Ms Stacy Parke, Director of Legal Aid

There has been a notable rise in legal aid applications for criminal cases in 2025. This increase is indicative of a heightened need for legal support in navigating the complexities of the criminal justice system. Several factors may contribute to this trend, including:

- Increased awareness of legal rights
- A rise in complex or multi-handed cases
- A more aggressive prosecutorial stance
- Potentially higher crime rates



In the near future, it will be necessary to reassess the budget allocated for legal aid.

TOTAL NEW APPLICATIONS

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 modernise 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

The process of requesting an extension for a legal aid certificate can differ greatly and often involves intricate factors. We started monitoring these requests more closely in 2024, as they can sometimes resemble a new application. Each extension request is carefully assessed to evaluate its necessity, budget, and potential impact on the current case. We rely on the Assigned Counsel to submit their requests in a clear and timely fashion.

Factors such as the need for additional experts, the engagement of lead counsel, or the requirement for more comprehensive investigations are taken into account. The process ensures that every extension granted is both justified and essential in aiding the effective representation of clients who rely on legal aid.

Extensions filed	Granted	Refused
Criminal	199	3
Civil	79	7

Furthermore, as we continue to face an increasing number of applications, it's imperative to maintain a balance between resource allocation and the quality of legal assistance provided. The dedicated efforts of our team, coupled with our strategic collaborations, aim to address these challenges efficiently. Our commitment remains unwavering in ensuring that every applicant receives the support necessary to navigate their legal journey with dignity and fairness.

LEGAL AID ATTORNEYS

In the closing months of 2025, several criminal attorneys left their positions; however, there was a modest overall increase in the number of Legal Aid Attorneys this year. Additionally, we welcomed a few new attorneys throughout the year, and this fluctuation reflects the trends seen in previous years.

We performed a monthly audit of the attorney roster, making necessary adjustments, informing our stakeholders, and publishing any updated lists.

The current numbers for Legal Aid Attorneys are as follows:

Criminal Attorneys	29
Civil Attorneys	63
Duty Attorneys	30

NEW OFFICE SPACE

A major improvement to our accommodation took place this year as the Legal Aid Office officially relocated to Artemis House at 67 Fort Street. This transition was successfully completed in June 2025, with minimal disruption to the services offered to individuals seeking legal assistance for their cases. This new location not only enhances our operational capabilities but also provides a more welcoming environment for applicants and staff alike. The improved space allows us to conduct interviews and consultations more efficiently, ensuring privacy and comfort for those we serve. Furthermore, the centralized location, within steps of the Court campus and in the heart of the city makes it easier for applicants to reach us, fostering greater accessibility to legal aid services.

With these adjustments, we are now better prepared to meet the increasing demand for legal assistance while upholding our mission of ensuring equitable access to justice. As we continue to grow, a further review may be necessary in 2027.

Looking ahead, we see the need to further integrate technology into our operations, aiming to streamline processes and enhance communication with applicants and stakeholders. This includes the implementation/improvement of our case management system, to facilitate more efficient tracking of applications and cases, thereby improving our overall service delivery. Through these initiatives, we are dedicated to adapting to the evolving needs of our community and ensuring that every individual can receive the legal aid they require.

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	2025
382	558	462	363

The current figures do not account for the assistance provided through telephone or email.

Legal Aid Officers are on hand each weekday to help applicants with inquiries, applications, and basic issues or requests. Walk-in consultations are welcome without an appointment from Monday to Friday, between 9:00 a.m. and 12:30 p.m. Please note that this service was previously available only from Monday to Thursday.

We are currently working on enhancing our Dropbox to make it more (a) accessible and (b) spacious enough to accommodate larger documents the new box will be installed later in January 2026.

Given that applicants often prefer to submit their legal aid applications through the drop box, it is essential to keep this facility available. However, we also welcome and encourage submissions via email.

In either case:

- The Legal Aid Officer will register the application on the same day it is received.
- Following the review, the applicant will receive a notice confirming receipt, indicating whether the application is complete or if further information is needed.

LEGAL AID TAXATION

Ms. Cassandra Cole meticulously oversees the legal aid taxation process and has greatly enhanced operational efficiency. Our taxation team includes two (2) part-time Taxation Officers who manage a variety of claims. I extend gratitude to Mr. Robert Jones and Derek Jones for their support throughout the year. I hope that we can enhance this service to accommodate the growing demands, especially as we approach the year's end.

Bills Of Costs Filed

2022	2023	2024	2025
866	810	829	871*

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

Duty Counsel Claims Filed

	2022	2023	2024	2025
Claims for assistance at Court	381	625	662	837*
Claims for assistance at the Police station	137	183	255	272

(*One attorney listed submitted their 2024 duty counsel claims after the deadline, resulting in an increase in the 2025 claims.)

JUDICIAL AND LEGAL EDUCATION INSTITUTE

The Judicial and Legal Education Institute (JLEI) was responsible for putting on two events during 2025. The first was the Distinguished Guest lecture and the second was the Family Law Conference.

The JLEI was established to work with the Legal Services Council to offer training to the bar as well as certify whether a course receives Continuing Professional Development (CPD) points or hours. That work will begin in earnest now that the Legal Services Act has been brought into force.

DISTINGUISHED GUEST LECTURE

The Distinguished Guest Lecture Series goes back to 2011, when the first lecture was delivered by Sir Matthew Thorpe, a renowned English family law judge.

For the first time since then, we had another eminent family law judge delivering the lecture in 2025, Rt Hon Sir Nicholas Mostyn. Sir Nicholas is a former Family Division judge in England and Wales with experience as a barrister and judge in high-value family and financial cases. He delivered a thought-provoking speech on open justice in the modern age.



(L-R) Hon. Justice Asif, Rt Hon Sir Nicholas Mostyn, and the Chief Justice, Hon Ramsey-Hale

As with Sir Geoffrey Vos's lecture in 2024, the lecture was recorded at the time and is available for viewing on the Court's website, and all are invited to watch it, both because he is an excellent speaker and because the content will be of interest to all.

The distinguished guest lecture, which was on 6 October 2025, led seamlessly into the family law conference, also organised by the JLEI, on the initiative and with the support of the Judiciary Asif KC.

FAMILY LAW CONFERENCE

On 8 and 9 October 2025, the JLEI presented the Family Law Conference at the Grand Cayman Marriott Resort, featuring a prominent lineup of international and local presenters. Notable speakers included:

- Sir Nicholas, who gave the keynote speech on the role and evolution of family law in modern justice systems.
- the Hon R. John Harper (Canada), who spoke about the importance of professional competence and ethical awareness when practising family law, and on the impact of parental conflict on children in family courts.
- the Hon Vasheist V. Kokaram JA (Trinidad and Tobago), whose topic was focused on using mediation and peace-based jurisprudence, and away from adversarial norms, to reduce harm, encourage collaboration, and prioritise long-term family wellbeing.



L-R: Hon Justice Williams, Hon Magistrate Gunn, Duncan Brooks KC, Sir Nicholas Mostyn, Hon Justice Asif, Liz Clarke, Hon Justice Harper, Chanda Glidden, Hon. Justice Kokaram JA.

The conference was made available to local attorneys at no cost. It was aimed at enhancing the skills of members of the local Family Law Bar by providing continuing professional development and education on topics such as advocacy, ethics, and mediation. It covered a wide range of topics



to reflect issues that can arise in family disputes. Speakers provided case law updates and discussed practical skills, ethical considerations, the psychological impacts of family law proceedings, among other areas of relevance.

We are delighted that the conference was warmly received by the profession, with approximately eighty participants attending.

The event included networking drinks sponsored by CILPA, which was well attended and provided an opportunity outside the confines of the court for

professional networking.

Attendees provided consistently positive feedback both during and after the conference, underscoring its overall success. Respondents to a feedback survey strongly supported the conference becoming a regular or annual event, with many expressing appreciation to the JLEI for the initiative and its contribution to the legal profession.

Video recordings of the presentations are available on the judicial website at <https://judicial.ky/video-gallery/>

Thanks are expressed to Justice Asif and Justice Williams who played key roles in getting this Conference off the ground, to David McGarth who not only contributed ideas to the programme structure but co-hosted the conference with our Mediator, Chanda Glidden and to Gareth Jacques. Special thanks as well as to Ms Suzanne Livingstone and Ms Vennesa Scott who provided administrative support.

OTHER TRAINING AND PUBLIC ENGAGEMENT

Cayman Collas Crill Moot

The closely fought mock-court final between the John Gray winners and the worthy Cayman Prep and High School opponents, Kai Bodden and Cate Lee, was held on the 22 January 2025 in Court 1 of the Law Courts at Heroes Square.

In a courtroom filled to capacity, the audience of teachers, parents and students heard legal arguments relating to a fictitious case concerning the shady dealings of a billionaire entrepreneur, presentations which Justice Doyle, and the accompanying tribunal for the competition, Stephen Leontsinis, Managing Partner of Collas Crill, said were impressive in their persuasiveness and level of preparation. Kirsten Bailey, Senior Associate at Collas Crill said it is the third time this Moot Court has run in the Cayman Islands, with more than 60 students taking part in the competition this year.



Mediation Presentation to Truman Bodden Law School Students

In March 2025, the Mediation Programme Co-Ordinator delivered a presentation to first-year law students at the Truman Bodden Law School on the importance of the court's mediation services and the critical role mediation plays within the legal system. Now in its second year, this initiative continues to introduce future attorneys to the value of alternative dispute resolution early in their legal education.



Following the presentation, students had the opportunity to put theory into practice by participating in a mock mediation exercise. This practical component allowed them to gain insight into the dynamics of the process, and better appreciate the benefits of mediation as an effective tool in legal practice.

Law Courts Host Leadership Cayman Class Of 2025

For approximately three hours on 29 March 2025, the group of thirty participants who comprise the Leadership Cayman Class of 2025 gathered at the Law Courts in Courts 1, 2 and 3 for presentations from, and interactive sessions with, their lecturers for the evening, Mr. Simon Davis, Director of Public Prosecutions, Her Honour Mrs. Kirsty-Ann Gunn, Magistrate of the Summary Court, and Mr. Kurt Walton, Commissioner of the Royal Cayman Islands Police Service.

At the start of the evening Chief Justice Margaret Ramsay-Hale, opened proceedings by welcoming the group, providing a historical overview of the Law Courts, and touching on



a wide range of topics such as the evolution of the Court's campus from the early 1970's; the advent of Judge Alone trials and their effectiveness for the trial and case-disposal process; a description of the Coroner's Court; the Court's duty to dispense justice fairly for victims and also for defendants; the rules of sentencing and how diagnosed mental illnesses affect the sentencing process; as well as other factors which Judges and Magistrates address in the Courts, daily.

Specialist Court Workshop

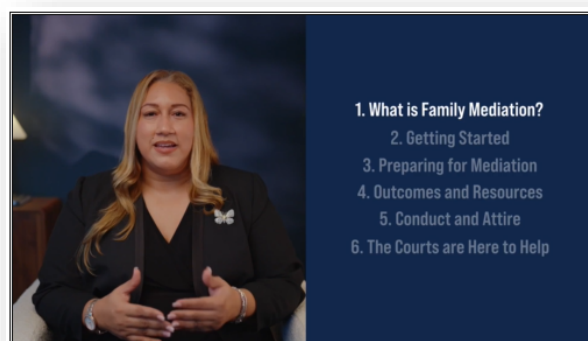
The teams for the Specialist Courts recently concluded a workshop to discuss how to improve its services to its clients in the Drug Rehabilitation Court and the Mental Health Court. These Specialist Courts were first introduced by Chief Justice Ramsay-Hale some 19 years ago, when she was the Chief Magistrate.

These Courts have proven to be effective in offering treatment and an alternative sentencing approach to vulnerable persons with addiction and mental health issues. The team, which includes professionals from The Counseling Centre, the Department of Community Rehabilitation, Caribbean Haven Rehabilitative Centre, and the Health Services Authority, along with the Magistrates of the Summary Court, met to revisit the current procedures and approach, in line with best practices, with a view to having a more trauma-responsive approach, balanced with legal accountability and responsibility.



Mediation Explainer Videos

The Mediation Office created a series of videos detailing the complete Mediation process. The goal being to provide greater accessibility to all users of the service as well as a form of educating the public at large. These are available on the judicial website at <https://judicial.ky/mediation/>



JUDICIAL CONFERENCES

COMMONWEALTH MAGISTRATES AND JUDGES ASSOCIATION

The Chief Justice, the Hon. Justice Margaret Ramsay-Hale, and the Hon. Justice Richard Williams attended the 20th Triennial Conference of the Commonwealth Magistrates' and Judges' Association (CMJA), hosted by the Judiciary of The Gambia from 21 to 26 September 2025. The Conference brought together Chief Justices, judges, magistrates and legal scholars from across the Commonwealth to consider matters of judicial independence, access to justice, and emerging trends in judicial practice under the theme "Innovation in Judicial Practice: Embracing Change for a Better Future."

The Conference provided an important forum for judicial engagement on issues central to the administration of justice across Commonwealth jurisdictions, including institutional resilience, the preservation of judicial independence, and the responsible adoption of innovation in judicial practice. Participation in such forums supports the Judiciary's strategic priorities by strengthening justice system partnerships and contributing to the continued development of court excellence through the exchange of knowledge, experience and best practice.

A significant outcome of the Conference was the election of the Hon. Justice Richard Williams as President of the Commonwealth Magistrates' and Judges' Association. This appointment recognises his longstanding contribution to the CMJA and to the wider Commonwealth judicial community, and reflects the regard in which both he and this jurisdiction are held.



L-R – Hon. Chief Justice Ramsay-Hale,
Hon. Justice Williams, Hon. Justice Leitch

STANDING INTERNATIONAL FORUM OF COMMERCIAL COURTS



Hon. Justice Asif KC

On 8 November 2025, the Honourable Justice Jalil Asif KC attended the 6th Full Meeting of the Standing International Forum of Commercial Courts (SIFoCC) in New Delhi, India, hosted by the High Court of Delhi and the Department of Legal Affairs, Government of India. The Cayman Islands was one of only two Caribbean jurisdictions represented.

SIFoCC brings together leading commercial courts to consider the practical

and legal challenges arising in cross-border litigation, including case management, enforcement of judgments, and the use of technology in complex proceedings. It provides a forum for judicial exchange and the development of effective approaches to transnational disputes.

Participation in the Forum supports the Judiciary's strategic priorities of strengthening justice system partnerships and advancing court excellence. Engagement at this level ensures that the Cayman Islands remains aligned with international best practice in the management of complex commercial matters, reinforcing the quality, efficiency and credibility of its dispute resolution framework as a leading international financial centre.

LAW LIBRARY AND ONLINE CASE REPORTING

Open Justice, Access to Law and Public Information

A core principle which underpins much of the work of the Courts, and which has guided a number of our initiatives over the past years, is the principle of open justice. Subject to narrowly defined exceptions, justice must not only be done in public, but must be capable of being understood, scrutinised and communicated beyond the courtroom. That principle lies at the heart of the rule of law and is essential to public confidence in the administration of justice.

In that context, the work of the Law Librarian, Victor Villarin, in driving the continued expansion of digital access to judgments and legal materials is of particular importance.

In September 2025, we successfully relaunched online access to the Cayman Islands Law Reports. There has been strong and sustained engagement with the website since the relaunch. As at 11 January 2026, there were 610 subscribers to the service, including members of the Cayman Islands Bar, staff of the Courts and other justice sector agencies, faculty and students of the Truman Bodden Law School, international subscribers, and members of the public.

The availability of the Law Reports online supports public legal education by enabling practitioners, commentators and interested members of the public to follow how the law is applied and developed in this jurisdiction.

The Courts delivered a substantial body of publicly available judgments. 95% of written judgments are uploaded to the website within 24 hours of handing down. The timely publication of these judgments is central to open justice. It enables effective scrutiny of judicial decision-making and promotes public understanding of, and confidence in, the work of the Courts. Neutral citations were introduced last year which standardize citation of the unreported judgments as well as making them easier to find.

The Law Courts Library remains a vital component of open justice in practice. The physical library currently holds 5,553 volumes of printed law reports, journals and reference works available to the public. In addition, 669 electronic titles and four major online legal databases, including Westlaw and Lexis, are available to judges, magistrates and authorised Court users. These resources are consolidated through the Law Library's online portal, providing a single point of access to the Courts' digital legal resources.

WEBSITE AND E-FILING

Significant work has also been undertaken to enhance the Law Courts' main website, which serves as an important public-facing platform for the Courts. The website has been redesigned to enhance user-friendliness and improve the flow of communication between the Courts and the public, to provide information at your fingertips.

All sections have been reviewed to ensure that content is current, accurate and accessible. Legacy materials from the former website - including speeches, reports, videos, statistics and historical news - have been restored, preserving the institutional record of the Courts and enabling the public to trace the development of our work over time.

The site now includes options for subscribing to newsletters and email notifications for newly published judgments, as well as feedback and suggestions forms, strengthening two-way engagement between the Courts and the community. Improvements to design and usability have been made and will continue.

Much of this work to enhance the website been carried out by our Law Librarian to whom our thanks is expressed.

Through the continued efforts of the Clerk of Court working with CURIA's developers and our IT department, facilitating online payment of fees and fines continues to improve. In 2025, we rolled out escrow accounts in the E-folio platform (CURIA). The rollout last year allowed payment through the website only.

We also rolled out the payment filing fees and payments of fines by debit or credit card in the E-folio platform (CURIA). The rollout last year likewise was on the website only.

Website Views October to December 2025

October	95,446
November	97,600
December	90,327
Total Views	283,373

Online CILR Subscribers

Based on User Types:

Cayman Islands Attorneys	1,517
Cayman Islands Non-Attorneys (e.g., paralegal, admin staff etc)	10
Employees of Law Courts, DPP RCIPS, & AG's Chambers, and Faculty and Students of TBLS)	94
International subscribers	156
Others (including members of the general public in Cayman)	32
Total Users	1,809

Pay Portal Transaction throughout 2025

Traffic Tickets	2,199
Professional Fees	768*
Maintenance Fees	646
Court Fees	445
Total transactions for 2025	4,058

**Represents payments made by individuals, sole practitioners, and small firms for Notary and Practicing Certificate renewals. Larger firm or group transactions are made by other payment methods.*

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

**CONTINUED
PREVIOUS**

2025

WEBSITE RELAUNCHED

- All legacy contents from the old website restored including access to CILR
- Invitations for subscribing to newsletters and email distribution lists (for newly published judgments) added
- Feedback and suggestions forms

CLICK TO PAY PORTAL

- Enhancements to online payment portal to create a more intuitive and user friendly experience.

GO LIVE CRIMINAL REGISTRY

- External stakeholders and public are able to file applications on the CURIA platform and access documents remotely.

RECEPTION KIOSK

- Mariana, interacts with court users in a choice of 6 languages allowing them to contact various departments; access court schedules and view court campus map.

**LEGAL SERVICES COUNCIL
WEBSITE LAUNCHED**

- Online platform for managing attorney registration for practicing in the Cayman Islands

**VERBIT TRANSCRIPTIONS
& RECORDING**

- Platform for enhancing efficiency for judges by providing automated accurate transcripts.
- Allowing for court sessions to proceed with less delays as Judges do not need to stop for note taking.

**AV UPGRADES TO
COURTS 1 & 2**

- Installation of fixed microphones and speakers for the courtrooms allow for more accurate transcription and make virtual sessions more effective.

COURT AND ADMINISTRATIVE STAFF

2025 HUMAN RESOURCES HIGHLIGHTS AND STATISTICS

1. Personnel Costs

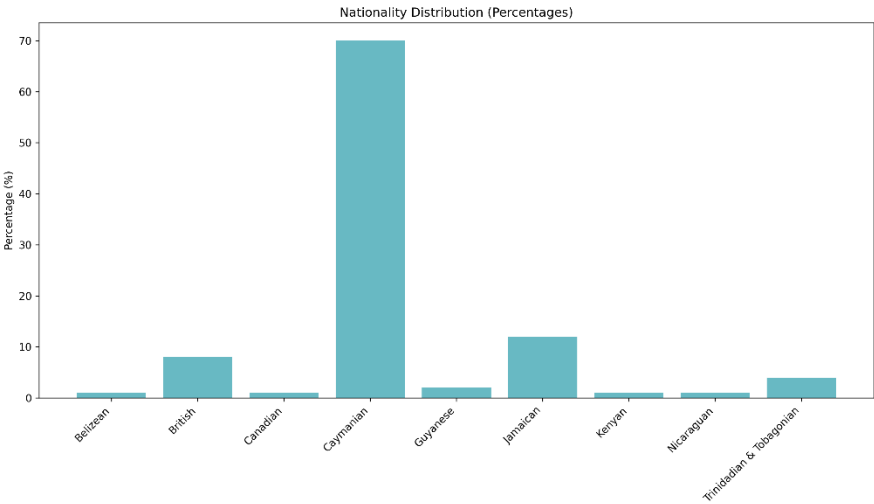
Original Budget	Transfer from 2024 Budget	Adjustment	Transfer to Ministry of Social Dev (Sec 11 (5))	Revised Budget	Actual	Variance Budget/Actual
\$10,440,000	\$406,000	(\$950,000)	(\$500,000)	\$9,396,000	\$8,900,000	\$1,496,000

2. Personnel Data

Number of personnel	100	(89 Staff, 11 Judiciary)
Average age	44 years	
Gender F/M	65 F	35 M
Caymanian/Non-Caymanian	70 Caymanian	30 Non- Caymanian

3. Nationality

Belizean	1
British	8
Canadian	1
Caymanian	70
Guyanese	2
Jamaican	12
Kenyan	1
Nicaraguan	1
Trinidadian and Tobagonian	4



STRATEGIC PRIORITIES

The Judiciary's strategic priorities remain directed towards five areas: technology driven court services, workforce capability; modern accessible facilities; and effective justice-system partnerships and performance management.

DIGITAL TRANSFORMATION

***Strategic Priority 1:** Harness the potential of technology to identify and meet the needs of court users and the public for information, service, and access to the courts.*

The Judiciary continued its transition toward a more accessible and digitally enabled court service. Technology remains central to improving public access, enhancing operational efficiency and strengthening transparency in the administration of justice.

Implementation of the new case management system was completed within the Criminal Registry, thereby aligning all registries on a single digital platform. This integration establishes a consistent operational framework across divisions and provides the foundation for enhanced case tracking, data management and procedural digitisation. Ongoing system refinement and data reconciliation will continue to ensure accuracy and reliability as the platform matures.

Public-facing digital services were expanded during the year. The Courts' website was relaunched, restoring online access to the Cayman Islands Law Reports with enhanced search functionality. This development improves research capability for practitioners and promotes broader public access to judicial decisions.

In parallel, the Legal Services Council website was introduced as an online platform to manage attorney registration for practice in the Cayman Islands. This initiative modernises regulatory processes and enhances service delivery for members of the profession.

Self-service facilities were also assessed and strengthened. The payment kiosk is being upgraded to provide a more intuitive and accessible cashless payment experience, enabling members of the public to make ticket and maintenance fee payments without the need for personal computer access. Backend improvements to the "Click to Pay" portal further enhanced the usability and security of online transactions.

A virtual receptionist kiosk was introduced within the court campus to assist visitors in

navigating court services. The system allows users to contact court departments directly, access court schedules, view campus maps and obtain general information. The virtual receptionist, “Mariana,” operates in six languages, improving accessibility for a diverse public.

JUDICIARY WORKFORCE

Strategic Priority 2: Recruit, develop, and retain a talented, dedicated, and diverse workforce, while defining the Judiciary’s future workforce requirements.

The effective administration of justice depends fundamentally upon the strength, depth and adaptability of the institution’s human capital. During 2025, the Judiciary continued to take deliberate steps to strengthen capacity across judicial and administrative functions in response to sustained caseload pressures and evolving operational demands.

Thirteen recruitment exercises were undertaken during the year, ten of which were successfully concluded. The remaining exercises were deferred owing to wider public sector recruitment constraints. Approximately eighty per cent of vacancies were filled by suitably qualified Caymanians, reflecting the Judiciary’s continued commitment to capacity-building, succession planning and cost-effective recruitment.

Recruitment and selection processes maintained efficient turnaround times, enabling critical roles to be filled promptly and ensuring continuity of court operations. Posts were reviewed, designed and benchmarked against industry standards to promote clarity of responsibility and equitable remuneration. Acting assignments in key operational areas further supported continuity of service while providing meaningful opportunities for professional development. Duty and acting allowances were reviewed and issued where appropriate to recognise additional responsibilities assumed during transitional periods.

Judicial capacity was strengthened through several key appointments. Justice Emma Peters was appointed to the Grand Court, assigned to the Criminal Division, bringing extensive judicial experience and supporting the Court’s ability to manage serious and complex criminal matters. To provide additional flexibility within the Grand Court, the Honourable Justice Ben Tonner KC and the Honourable Justice Kirsty-Ann Gunn were appointed to sit as Acting Judges as required. Similarly, the Honourable Magistrate Adam Roberts was appointed to sit as an Acting Magistrate to support the Summary Court when needed.

Operational capacity within the Summary Court was further enhanced through the implementation of a dedicated Traffic Court, sitting every other Friday. The Court is presided over by Justices of the Peace Mr Derrick Tibbets, JP, Mr Andrew McLaughlin, JP, and Ms Canisha

Boldeau, JP. This initiative assists in managing high-volume traffic matters efficiently, freeing judicial time for more complex cases and contributing to improved case flow across the Summary Court.

A salary benchmarking exercise was conducted across selected divisions, including Information Technology, the Civil Registry and Facilities Management, to ensure that compensation structures remain fair, competitive and aligned with the responsibilities performed.

Looking ahead, recruitment planning for 2026 includes further strengthening judicial capacity within the Financial Services Division and Civil Division, as well as the recruitment of an additional Summary Court magistrate. These measures are intended to support increasing caseload demands and enhance the Courts' ability to deliver timely justice.

Despite budgetary constraints, investment in learning and development remained a priority. Staff participated in internal and external training programmes, and funding was provided to support attendance at overseas conferences and the pursuit of job-specific professional certifications. These initiatives reinforce the Judiciary's commitment to professional excellence and institutional resilience.

Building upon the Management and Staff Retreats conducted in 2024, greater emphasis will be placed in 2026 on judicial and staff wellbeing. This approach is consistent with the principles reflected in the Nauru Declaration on Judicial Well-being and recognises that a sustainable justice system depends upon the health, morale and resilience of those who serve within it, particularly following a period of significant transition.

COURT FACILITIES AND THE BUILT ENVIRONMENT

***Strategic Priority 3:** A bespoke courthouse built to modern standards, technologically enabled and designed to ensure accessibility to people with disabilities.*

Substantial progress was made in improving the existing court estate while preparatory planning advanced for the development of a bespoke courthouse designed to meet modern standards of accessibility, security and technological enablement.

Two significant developments were the relocation of the Legal Aid Office from within the main court campus to a new suite at Artemis House and the comprehensive renovation of the Criminal Registry.

The new Legal Aid location provides enhanced accessibility for persons with mobility challenges,

improved client privacy and a more welcoming environment for individuals seeking legal assistance. Although physically separate from the Courts, the office remains closely integrated through shared communications systems and security oversight. A direct fibre infrastructure link was installed to connect Artemis House to the main court network, ensuring continuity of IT services, secure data exchange and operational efficiency.

The Criminal Registry underwent a comprehensive refurbishment. Previously constrained by poor lighting, limited public space and outdated finishes, the Registry has been reconfigured to create an open, well-lit and efficient working environment. The public lobby was redesigned to provide a larger and more welcoming service area, with counters configured to enhance both privacy and staff security. Energy-efficient LED lighting panels were installed throughout, reducing energy consumption and heat gain while aligning with broader Government sustainability objectives.

Within the main Court building, raised flooring and flush electrical and data receptacles were installed in Courts 1 and 2. This work eliminates trailing cables, reduces trip hazards and provides flexible access to power and data for advocates. Importantly, it future-proofs the courtrooms by enabling the straightforward installation of emerging technologies and supporting ongoing procedural digitisation without disruption to finishes or structure. The works were complemented by comprehensive recarpeting throughout chambers, corridors and stairways, improving safety, acoustics and overall working conditions.

Further enhancements included the relocation of the Family Proceedings Unit to improved office accommodation adjacent to the Civil Registry, and the full redecoration of the public lobbies within the Grand Court building. These works were undertaken with a focus on consistency of design, improved wayfinding, staff wellbeing and the creation of lighter, more accessible public spaces intended to foster confidence and engagement with the justice system.

The Drug Testing Suite was also redecorated to provide a more appropriate and non-intimidating environment for court users, with additional safety improvements scheduled for early 2026.

Technology infrastructure within the courtrooms was strengthened during 2025. Audio-visual upgrades were completed in Courts 1 and 2, including the installation of fixed microphones and speakers and the expansion of cabling infrastructure to support enhanced recording capability. These upgrades improve sound clarity, facilitate more accurate transcription and enhance the effectiveness of virtual participation. The introduction of the Verbit transcription and recording platform further supports judicial efficiency by providing reliable automated transcripts, reducing interruptions during proceedings and supporting the timely production of the official record.

In 2026, the Judiciary intends to introduce a digital evidence management platform enabling attorneys to upload case materials in advance of hearings, thereby significantly reducing reliance on voluminous paper bundles and minimising the need for physical document reproduction by court staff. The platform will eliminate the use of CDs, DVDs and other removable storage media for evidential presentation. Supporting hardware will include touchscreen monitors within the well of the court to allow counsel to zoom, annotate and present relevant material with precision. The system will also enhance judicial preparation and enable juries, where empanelled, to examine evidential material more clearly and efficiently.

Work commenced toward the end of 2025 on the unification and modernisation of court security systems, with completion anticipated in 2026. The new integrated platform will enhance operational oversight, improve incident response capability and strengthen forensic review capacity while aligning with Government standards.

Plans for 2026 also include the expansion and refurbishment of Court 7 to increase capacity, improve accessibility and provide upgraded digital infrastructure; enhancements to the Grand Court lobby to modernise and improve security screening processes; and structural repairs and external redecoration of the main courthouse building. These measures form part of a broader programme to ensure that the physical infrastructure of the Courts remains safe, accessible and fit for purpose.

PARTNERSHIPS AND PUBLIC ENGAGEMENT

***Priority 4:** Work efficiently across the justice system by supporting meaningful engagement and partnerships, advocating and collaborating to deliver stronger justice system outcomes, and engaging with the community to share knowledge and understand perspectives.*

the Judiciary continued to strengthen collaboration across the justice system and deepen engagement with both professional and community stakeholders. Effective justice depends not only upon judicial decision-making, but upon coordinated action among the institutions and professionals whose work shapes the progress of matters before the Courts.

A significant development during the year was the establishment of the Criminal Justice Stakeholder Working Group. The Working Group was convened to address cross-cutting issues affecting delay, remand and overall system capacity. Its purpose is to promote coordinated solutions across agencies whose functions collectively influence the timely and effective resolution of criminal matters. The continued success of this initiative will depend upon sustained participation and appropriate resourcing across the justice sector.

The Specialist Courts also undertook a structured review of their operations. The Drug Rehabilitation Court and the Mental Health Court, both longstanding initiatives within this jurisdiction, convened a multi-agency workshop comprising representatives from the Counselling Centre, the Department of Community Rehabilitation, Caribbean Haven Rehabilitative Centre and the Health Services Authority. The review focused on refining procedures and strengthening a trauma-responsive approach while maintaining legal accountability. This collaborative model continues to provide constructive alternatives for vulnerable persons experiencing addiction and mental health challenges.

Engagement with the next generation of legal practitioners remained a priority. In March 2025, the Mediation Programme delivered its second annual presentation to first-year students at the Truman Bodden Law School, introducing future attorneys to the role of mediation within the justice system. The session concluded with a mock mediation exercise, enabling students to observe the practical dynamics of alternative dispute resolution and to appreciate its value within contemporary legal practice.

Public legal education was further advanced through the production of a series of informational videos explaining the mediation process. These resources, available on the judicial website, enhance accessibility and promote greater understanding of the services offered by the Courts. The Courts also welcomed the Leadership Cayman Class of 2025 for an evening of presentations and discussion with senior justice sector leaders, including the Director of Public Prosecutions, a Magistrate of the Summary Court and the Commissioner of Police. The programme provided participants with insight into the development of the court system, the administration of criminal justice, sentencing principles and the broader constitutional responsibilities of the Judiciary.

Professional development and continuing legal education formed an additional pillar of engagement. In October 2025, the Judicial and Legal Education Institute hosted the Family Law Conference, bringing together distinguished international and regional jurists and practitioners. The conference addressed advocacy, professional competence, ethical practice, mediation and the impact of family conflict on children. The event was made available to local practitioners at no cost, reflecting the Judiciary's commitment to strengthening the capacity of the local Bar. Attendance was strong, and feedback from the profession confirmed the value of the initiative. Recordings of the presentations have been made publicly available through the judicial website.

STRENGTHENING PERFORMANCE MEASUREMENT, TRANSPARENCY AND CONTINUOUS IMPROVEMENT

Strategic Priority 5: To strengthen the Judiciary's use of data, performance indicators and evaluative frameworks to assess progress, identify pressure points, and support continuous improvement in the administration of justice.

The Judiciary has adopted the Framework for Court Excellence, which emphasises the systematic use of performance data to evaluate whether courts are achieving their objectives and to inform evidence-based decision-making. In keeping with that framework, the Courts continue to develop and refine key performance indicators, including case clearance rates, timeliness benchmarks and access-to-justice measures, while acknowledging the limitations of data during periods of system transition.

Reporting against these indicators is not an end in itself. It is a means of understanding where progress is being made, where performance is constrained, and where system-wide intervention or additional resources are required. The Judiciary remains committed to transparent reporting of performance, and to using data constructively to guide reform, improve service delivery and uphold public confidence in the Courts.

THANK YOU

The Judiciary expresses its appreciation to the Clerk of Court, who has also served as Acting Court Administrator, together with her deputies and all registry and administrative staff, for the professionalism and commitment with which they have supported the work of the Courts during a year of significant operational change.

The Judiciary also acknowledges the continued support of the Governor, Cabinet and Parliament in upholding the independence of the Judiciary, which remains fundamental to the maintenance of the rule of law.



GOVERNMENT OF THE CAYMAN ISLANDS

JUDICIAL ADMINISTRATION

AUDITED FINANCIAL STATEMENTS

31 DECEMBER 2025

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

STATEMENT OF RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

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

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

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

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

The financial statements fairly present the financial position, financial performance and cash flows of the Judicial Administration for the year ended 31 December 2025.

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 2025.
- (b) fairly reflect the financial position as at 31 December 2025 and performance for the year ended 31 December 2025.
- (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.

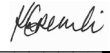
Signed by: Shiona Allenger, Acting Court
Signed at: 2026-04-30 18:04:47 -04:00
Reason: Approved



Shiona Allenger
Acting Court Administrator

Date: 30 April 2026

Signed by: Kathleen Brown-Gremli, Chief
Signed at: 2026-04-30 17:44:25 -05:00
Reason: Approved



Kathleen Brown-Gremli
Chief Financial Officer

Date: 30 April 2026

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 2025 and the statement of financial performance, statement of changes in net assets/equity and statement of cash flows for the year ended 31 December 2025, and notes to the financial statements, including a summary of significant accounting policies as set out on pages 10 to 35.

In my opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Judicial Administration as at 31 December 2025 and its financial performance and its cash flows for the year ended 31 December 2025 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.

Emphasis of Matter

As outlined in note 18 of the financial statements, the Cabinet authorised supplementary appropriations under section 11(5) of the Public Management and Finance Act (PMFA), resulting in a decrease of \$500,000 in the appropriated outputs related to the Administration's operating budget. A supplementary Appropriations Bill for the funding change required by section 11(6) of the PMFA was not introduced in Parliament by 31 March 2026. My opinion is not qualified in respect to this matter.

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

Management is responsible for the preparation of the financial statements in accordance with International Public Sector Accounting Standards (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 Smith CPA, CFE
Auditor General

30 April 2026
Cayman Islands

JUDICIAL ADMINISTRATION
STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2025
(Expressed in Cayman Islands Dollars)

Prior Year Actual CI\$000		Note	Current Year Actual CI\$000	Original Budget CI\$000	Variance (Budget vs. Actual) CI\$000
	Current Assets				
1,806	Cash and cash equivalents	2,19	1,804	1,091	(713)
1,706	Receivables from exchange transactions	3,19,20	1,395	1,312	(83)
270	Other receivables	3 (a),19,20	308	7	(301)
161	Prepayments	3 (b),19	193	190	(3)
3,943	Total Current Assets		3,700	2,600	(1,100)
	Non-Current Assets				
524	Property and equipment	4,19	939	1,562	623
383	Intangible assets	5,19	384	703	319
-	Right-of-use assets	6,19	417	-	(417)
907	Total Non-Current Assets		1,740	2,265	525
4,850	Total Assets		5,440	4,865	(575)
	Current Liabilities				
-	Trade payables	7	1	25	24
537	Accruals and other liabilities	7,19	585	340	(245)
95	Employee entitlements	8,19	106	100	(6)
585	Surplus payable	9,19,20	-	-	-
-	Lease Liability	6,19	115	-	(115)
1,217	Total Current Liabilities		807	465	(342)
	Non-Current Liabilities				
-	Lease Liability	6,19	318	-	(318)
-	Total Non-Current Liabilities		318	-	(318)
1,217	Total Liabilities		1,125	465	(660)
3,633	Net Assets		4,315	4,400	85
	Equity				
4,925	Contributed capital		5,609	5,688	79
(1,292)	Accumulated (deficit)		(1,294)	(1,288)	6
3,633	Total net assets/ equity		4,315	4,400	85

The accounting policies and notes on pages 10 to 35 form part of these financial statements.

JUDICIAL ADMINISTRATION
STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 31 DECEMBER 2025
(Expressed in Cayman Islands Dollars)

Prior Year Actual		Note	Current Year Actual	Original Budget	Final Budget	Variance (Final Budget vs. Actual)
CI\$000			CI\$000	CI\$000	CI\$000	CI\$000
	Revenue					
12,877	Sales of outputs to Cabinet	11,19,20	12,377	13,346	13,253	876
44	Other revenue	11,19	50	27	27	(23)
12,921	Total Revenue	11	12,427	13,373	13,280	853
	Expenses					
8,980	Personnel costs	12,19	8,900	10,440	9,396	496
3,392	Supplies and consumables	13,19	3,100	2,634	2,810	(290)
-	Lease Interest	6,13,19	26	-	155	129
354	Depreciation	4,5,19	270	299	299	29
-	Depreciation ROU	6,19	131	-	620	489
12,726	Total Expenses		12,427	13,373	13,280	853
195	Surplus for the year		-	-	-	-

The accounting policies and notes on pages 10 to 35 form part of these financial statements.

JUDICIAL ADMINISTRATION
STATEMENT OF CHANGES IN NET ASSETS/EQUITY
FOR THE YEAR ENDED 31 DECEMBER 2025
(Expressed in Cayman Islands Dollars)

	Note	Contributed Capital CI\$000	Accumulated Surpluses/ (Deficit) CI\$000	Total Net Assets/Equity CI\$000	Original Budget CI\$000	Final Budget CI\$000	Variance (Final Budget vs. Actual) CI\$000
Balance at 1 January 2024		4,718	(1,266)	3,452	3,960	3,960	508
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
Surplus repayable due for the year 2024		4,924	(1,292)	3,632	4,561	4,561	929
Balance at 31 December 2024							
Balance at 1 January 2025		4,924	(1,292)	3,632	4,561	4,561	929
Equity injection for the year 2025	18,19	685	-	685	534	930	245
Prior Period Adjustments		-	(2)	(2)	-	-	2
Surplus for the year 2025		-	-	-	-	-	-
Surplus repayable due for the year 2025		-	-	-	-	-	-
Balance at 31 December 2025		5,609	(1,294)	4,315	5,095	5,491	1,176

The accounting policies and notes on pages 10 to 35 form part of these financial statements.

JUDICIAL ADMINISTRATION
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2025
(Expressed in Cayman Islands Dollars)

Prior Year Actual		Note	Current Year Actual	Original Budget	Final Budget	Variance (Final Budget vs. Actual)
CI \$'000			CI \$'000	CI \$'000	CI \$'000	CI \$'000
	Cash flows managed on behalf of Cabinet					
	Operating Activities					
	Cash received					
44	Sale of goods and services - third party		50	27	27	(23)
12,095	Sales to Cabinet		12,906	13,343	13,253	347
	Cash used					
(8,952)	Personnel costs		(8,889)	(10,440)	(9,396)	(507)
(3,147)	Supplies and consumables		(3,341)	(2,645)	(2,810)	531
	Lease Interest		(26)	-	(155)	(129)
<u>40</u>	Net cash flows used in operating activities	15	<u>700</u>	<u>285</u>	<u>919</u>	<u>219</u>
	Investing Activities					
	Cash used					
(170)	Purchase of property and equipment and intangibles	4,5	(686)	(534)	(930)	(244)
5	Disposal/ Derecognition	4	-	-	-	-
<u>(165)</u>	Net cash flow from/used in investing activities		<u>(686)</u>	<u>(534)</u>	<u>(930)</u>	<u>(244)</u>
	Financing Activities					
	Cash received / (cash used)					
(260)	Payment of surplus		(585)	-	-	585
206	Equity injections from Cabinet		684	534	930	246
-	Lease Payments		(115)	-	-	115
<u>(54)</u>	Net cash flows from financing activities		<u>(16)</u>	<u>534</u>	<u>930</u>	<u>946</u>
<u>(179)</u>	Net increase/(decrease) in cash and cash equivalents held		<u>(2)</u>	<u>285</u>	<u>919</u>	<u>921</u>
1,985	Cash and cash equivalents at beginning of year		1,806	806	806	(1,000)
<u>1,806</u>	Cash and cash equivalents at the end of the year		<u>1,804</u>	<u>1,091</u>	<u>1,725</u>	<u>(79)</u>

The accounting policies and notes on pages 10 to 35 form part of these financial statements.

**JUDICIAL ADMINISTRATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025
(Expressed in thousands of Cayman Islands Dollars)**

Description and principal activities

The 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 2025.

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 2025, the Judicial Administration had 88 employees (2024: 96)

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. During the year ended December 31, 2025, there were no material changes to these policies, with the exception of the implementation of IPSAS 43 regarding the accounting of leases.

New and revised accounting standards adopted in the year

Adoption of IPSAS 43 Leases

The Judicial Administration has adopted IPSAS 43, *Leases* as of the transition date of 1 January 2025, replacing IPSAS 13, *Leases*.

IPSAS 43 primarily affects the accounting by lessees and will result in the recognition of almost all leases on the Statement of Financial Position. At the commencement date of a lease, a lessee will recognise a liability to make lease payments (i.e., the lease liability) and an asset representing the right to use the underlying asset during the lease term (i.e., the right-of-use asset). Lessees will be required to separately recognise the interest expense on the lease liability and the depreciation expense on the right-of-use asset, which will generally result in a higher charge being recorded in the Statement of Financial Performance compared to IAS 17. Lessees will be also required to remeasure the lease liability upon the occurrence of certain events (e.g., a change in the lease term, a change in future lease payments resulting from a change in an index or rate used to determine those payments). The lessee

JUDICIAL ADMINISTRATION
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025
(Expressed in thousands of Cayman Islands Dollars)

Note 1: Significant accounting policies (continued)

New and revised accounting standards adopted in the year (continued)

Adoption of IPSAS 43 Leases (continued)

will generally recognise the amount of the remeasurement of the lease liability as an adjustment to the right-of-use asset.

In accordance with the transitional provisions in IPSAS 43, the Entity has adopted the modified retrospective approach under which the cumulative effect of initial application is recognised in opening equity at 1 January 2025. Accordingly comparative information for the 31 December 2024 period has not been restated.

Accounting Policy

Leases

All leases are accounted for by recognising a right-of-use asset and a lease liability except for leases with a duration of less than 12 months.

Lease liabilities are measured at the present value of the contractual payments due to the lessor over the lease term, including any contractual payments relating to extension options which are likely to be exercised by management. The discount rate used to determine the present value of the contractual payments is determined by reference to the rate inherent in the lease unless this is not readily determinable, in which case the Cayman Islands Government's incremental borrowing rate on commencement of the lease is used or at reporting year-end.

The lease liability is presented as a separate line in the Statement of Financial Position. On initial recognition, the carrying value of the lease liability also includes:

- amounts expected to be payable under any residual value guarantee;
- the exercise price of any purchase option granted in favour of the agency if it is reasonably certain to assess that option; and
- any penalties payable for terminating the lease, if the term of the lease has been estimated on the basis of termination option being exercised.

The lease liability is measured at amortised cost, using the effective interest rate method. The liability is reduced over time by the lease payments, with a portion recognised as interest expense.

Right-of-use assets are also presented in a separate line item in the Statement of Financial Position. Right-of-use assets are initially measured at the amount of the lease liability, reduced for any lease incentives received, and increased for:

- lease payments made at or before commencement of the lease;
- initial direct costs incurred; and
- the amount of any provision recognised where the agency is contractually required to dismantle, remove or restore the leased asset.

JUDICIAL ADMINISTRATION
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025
(Expressed in thousands of Cayman Islands Dollars)

Note 1: Significant accounting policies (continued)

New and revised accounting standards adopted in the year (continued)

Adoption of IPSAS 43 Leases (continued)

Right-of-Use Asset is amortised on a straight-line basis over the remaining term of the lease or over the remaining economic life of the asset if, this is judged to be shorter than the lease term. In addition, the right-of-use asset is periodically reduced by impairment losses, if any, and adjusted for certain remeasurements of the lease liability. When the lease liability is remeasured in this way, a corresponding adjustment is made to the carrying amount of the right-of-use asset or is recorded in the statement of comprehensive income if the carrying amount of the right-of-use asset has been reduced to zero.

Adoption of IPSAS 44 Non-Current Assets Held for Sale and Discontinued Operations

IPSAS 44, Non-Current Assets Held for Sale and Discontinued Operations (effective for periods beginning on or after 1 January, 2025,) specifies the accounting for assets held for sale and the presentation and disclosure of discontinued operations. The adoption of this standard had no impact on the financial statements, as the entity does not currently have any assets held for sale or discontinued operations.

Adoption of IPSAS 45, Property, Plant and Equipment

IPSAS 45, Property, Plant, and Equipment (effective for periods beginning on or after 1 January, 2025), provides comprehensive guidance on the accounting treatment for property, plant, and equipment (PPE), including specific guidance for heritage assets and infrastructure assets held by public sector entities. The standard replaces IPSAS 17, Property, Plant and Equipment. The adoption of this standard had no impact on the financial statements, as the entity does not currently have any heritage assets, specialised land or specialised buildings.

Adoption of IPSAS 46 Measurement

IPSAS 46, Measurement (effective for periods beginning on or after 1 January, 2025) provides new guidance in a single standard addressing how commonly used measurement bases should be applied in practice. The adoption of this standard did not have a material effect on the entity's financial statements.

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

Certain new accounting standards have been published that are not mandatory for the 31 December 2025 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 47, Revenue (effective for periods beginning on or after 1 January, 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.

JUDICIAL ADMINISTRATION
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025
(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 48, Transfer Expenses (effective for periods beginning on or after 1 January, 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 1 January, 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 1 January, 2027) 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 recognized as exploration and evaluation assets. This standard is currently not relevant to the Entity's operations, and no impact is expected upon its effective date.

IPSAS 51, Tangible Natural Resources Held for Conservation (effective for periods beginning on or after 1 January, 2028), provides specific accounting guidance for public sector entities to recognize, measure, and disclose natural resources (land, forests, water) held for preservation. Applies to tangible natural resources with physical substance, such as land, trees, and water bodies, that are held primarily for environmental, cultural, or heritage protection. After initial recognition, entities can choose to measure these assets using either the historical cost model or the current value model. This standard is currently not relevant to the Entity's operations, and no impact is expected upon its effective date.

JUDICIAL ADMINISTRATION
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025
(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 2025 and ended 31 December 2025.

(c) Budget amounts

The 2025 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 2025 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. Trade payables, accruals and other liabilities represent expenses incurred but not yet paid at year end.

JUDICIAL ADMINISTRATION
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025
(Expressed in thousands of Cayman Islands Dollars)

Note 1: Significant accounting policies (continued)

(g) 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

(h) 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.

(i) Prepayments

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

(j) Leases

All leases are accounted for by recognising a right-of-use asset and a lease liability, except for leases with a duration of less than 12 months.

Lease liabilities are measured at the present value of the contractual payments due to the lessor over the lease term, including any contractual payments relating to extension options which are likely to be exercised by management. The discount rate used to determine the present value of the contractual payments is determined by reference to the rate inherent in the lease unless this is not readily determinable, in which case the Cayman Islands Government's incremental borrowing rate on commencement of the lease is used or at reporting year-end.

The lease liability is presented as a separate line in the Statement of Financial Position. On initial recognition, the carrying value of the lease liability also includes:

- amounts expected to be payable under any residual value guarantee;
- the exercise price of any purchase option granted in favour of the agency if it is reasonably certain to assess that option; and
- any penalties payable for terminating the lease, if the term of the lease has been estimated on the basis of termination option being exercised.

The lease liability is measured at amortized cost, using the effective interest rate method. The liability is reduced over time by the lease payments, with a portion recognized as interest expense.

Right-of-use assets are also presented in a separate line item in the Statement of Financial Position. Right-of-use assets are initially measured at the amount of the lease liability, reduced for any lease incentives received, and increased for:

- lease payments made at or before commencement of the lease;
- initial direct costs incurred; and

JUDICIAL ADMINISTRATION
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025
(Expressed in thousands of Cayman Islands Dollars)

Note 1: Significant accounting policies (continued)

(j) Leases (continued)

- the amount of any provision recognized where the agency is contractually required to dismantle, remove or restore the leased asset.

Right-of-use asset is amortized on a straight-line basis over the remaining term of the lease or over the remaining economic life of the asset if, this is judged to be shorter than the lease term. In addition, the right-of-use asset is periodically reduced by impairment losses, if any, and adjusted for certain remeasurements of the lease liability. When the lease liability is remeasured in this way, a corresponding adjustment is made to the carrying amount of the right-of-use asset, or is recorded in the statement of comprehensive income if the carrying amount of the right-of-use asset has been reduced to zero.

(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

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.

JUDICIAL ADMINISTRATION
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025
(Expressed in thousands of Cayman Islands Dollars)

Note 1: Significant accounting policies (continued)

(k) Property and equipment (continued)

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.

(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.

JUDICIAL ADMINISTRATION
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025
(Expressed in thousands of Cayman Islands Dollars)

Note 1: Significant accounting policies (continued)

(n) Financial instruments (continued)

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.

(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.

JUDICIAL ADMINISTRATION
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025
(Expressed in thousands of Cayman Islands Dollars)

Note 1: Significant accounting policies (continued)

(o) Provisions and contingencies (continued)

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 of non-financial assets

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.

Note 2: Cash and cash equivalents

Prior Year Actual		Current Year	Original Budget	Variance (Budget vs. Actual)
CI\$'000	Description	CI\$'000	CI\$'000	CI\$'000
1	Cash on hand / Petty Cash	1	1	-
1,731	Operational Current Account - KYD	1,606	970	(636)
-	Payroll Current Account – KYD	-	100	100
74	Operational Current Account – USD	197	20	(177)
<u>1,806</u>	Cash and cash equivalents	<u>1,804</u>	<u>1,091</u>	<u>(713)</u>

All Entity bank accounts are held by the RBC Royal Bank (Cayman) Ltd. The Entity no longer operates the Payroll Current Account.

JUDICIAL ADMINISTRATION
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025
(Expressed in thousands of Cayman Islands Dollars)

Note 3: Receivables from exchange transactions

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

Prior Year Actual		Current Year Actual	Original Budget	Variance (Budget vs. Actual)
CI \$'000	Trade Receivables	CI \$'000	CI\$'000	CI\$'000
1,616	Outputs to Cabinet	1,087	1,112	25
90	Outputs to other government agencies	308	200	(108)
-	Less: provision for doubtful debts	-	-	-
1,706	Net Trade receivables	1,395	1,312	(83)

As at 31 December 2025 and 31 December 2024, other receivables are comprised of:

Prior Year Actual		Current Year Actual	Original Budget	Variance (Budget vs. Actual)
CI\$'000	Description	CI\$'000	CI\$'000	CI\$'000
255	Advances - Executive Salaries	299	-	(299)
15	Other	9	7	(2)
-	Less: provision for doubtful debts	-	-	-
270	Net Total Other Receivables	308	7	(301)

As at 31 December 2025, the ageing analysis of receivables from exchange transactions and other receivables are as follows:

Prior Year Actual		Current Year (Gross)	Original Budget	Variance (Budget vs. Actual)
CI \$'000	Maturity Profile	CI \$'000	CI\$'000	CI\$'000
	Current			
1,939	Past due 1-30 days	1,698	1,319	(379)
36	Past due 31-60 days	1	-	(1)
1	Past due 61-90 days	-	-	-
0	Past due 90 and above	4	-	(4)
1,976	Total Receivables	1,703	1,319	(384)

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

JUDICIAL ADMINISTRATION
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025
(Expressed in thousands of Cayman Islands Dollars)

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

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 2025, expected credit losses resulting from balances past due was nil (2024: nil).

Note 3 (b): Prepayments

The largest item in prepayments is software licensing fees at \$165 thousand. The other items include computer software maintenance, security services, and reference books.

Prior Year Actual		Current Year Actual	Original Budget	Variance (Budget vs. Actual)
CI\$'000	Description	CI\$'000	CI\$'000	CI\$'000
161	Prepayments	193	190	(3)
161	Total Prepayments	193	190	(3)

Note 4: Property and equipment

Cost of Property and equipment

	Furniture & Fittings 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	1,696	107	-	3,141
Additions	11	49	-	20	99
Transfers	-	-	-	-	-
Disposal/ Derecognition	-	-	(17)	-	(17)
Balance as at 31 December 2024	245	1,745	90	20	3,223

	Furniture & Fittings 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 2025	245	1,745	90	20	3,223
Additions	61	91	41	355	608
Transfers	-	20	-	(20)	-
Disposal/ Derecognition	-	-	-	-	-
Balance as at 31 December 2025	306	1,856	131	355	3,831

JUDICIAL ADMINISTRATION
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025
(Expressed in thousands of Cayman Islands Dollars)

Note 4: Property and equipment (continued)

Accumulated Depreciation and impairment losses

	Furniture & Fittings	Other assets	Motor Vehicles	Work in Progress	Total Property and Equipment
	CI\$000	CI\$000	CI\$000	CI\$000	CI\$000
Balance as at 1 January 2024	149	1,480	37	-	2,441
Disposal/Derecognition	-	-	(17)	-	(17)
Depreciation Expense	18	35	18	-	275
Balance as at 31 December 2024	167	1,515	38	-	2,699
	Furniture & Fittings	Other assets	Motor Vehicles	Work in Progress	Total Property and Equipment
	CI\$000	CI\$000	CI\$000	CI\$000	CI\$000
Balance as at 1 January 2025	167	1,515	38	-	2,699
Disposal/Derecognition	-	-	-	-	-
Depreciation Expense	16	45	24	-	194
Balance as at 31 December 2025	183	1,560	62	-	2,892
Net Book value 31 December 2024	78	230	52	20	524
Net Book value 31 December 2025	123	296	69	355	939

As of 31 December 2025, other assets are composed of:

Prior Year		Current Year	Accumulated	Carrying
Net Book		Actual	Depreciation	Value
Value			Actual	Actual
CI\$'000	Description	CI\$'000	CI\$'000	CI\$'000
162	Library Books	633	484	149
19	Lease Improvements	448	431	17
-	Website	396	395	1
3	Electrical & A/C	106	100	6
2	Security Systems	174	132	42
44	Safety and Infrastructure Equipment	69	16	53
-	External signage	20	2	18
-	Self Service Kiosks	10	-	10
230	Total Other assets	1,856	1,560	296

JUDICIAL ADMINISTRATION
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025
(Expressed in thousands of Cayman Islands Dollars)

Note 5: Intangible Assets

Cost of Intangible Asset

	Computer Software	Work in Progress	Total Intangible Assets
	CI\$000	CI\$000	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

	Computer Software	Work in Progress	Total Intangible Assets
	CI\$000	CI\$000	CI\$000
Balance as at 1 January 2025	672	17	689
Additions	61	16	77
Transfers	-	-	-
Balance as at 31 December 2025	733	33	766

Accumulated Amortization and impairment losses

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

	Computer Software	Work in Progress	Total Intangible Assets
	CI\$000	CI\$000	CI\$000
Balance as at 1 January 2025	306	-	306
Amortization Expense	76	-	76
Balance as at 31 December 2025	382	-	382
Net Book value 31 December 2024	366	17	383
Net Book value 31 December 2025	351	33	384

JUDICIAL ADMINISTRATION
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025
(Expressed in thousands of Cayman Islands Dollars)

Note 6: Leases

- i) Amounts recognised in the statement of financial position

The statement of financial position shows the following amounts relating to leases:

Prior Year Actual		Current Year Actual	Original Budget	Variance (Budget vs. Actual)
CI \$'000	Right-of-use assets			
-	Properties	417	-	(417)
-				
-	Lease liability			
-	Current	115	-	(115)
-	Non-current	318	-	(318)
-		433	-	(433)

- ii) Amounts recognised in the statement of financial performance

The statement of financial performance shows the following amounts relating to leases:

Prior Year Actual		Current Year Actual	Original Budget	Final Budget	Variance (Final Budget vs. Actual)
CI \$'000	Right-of-use assets	CI\$000	CI\$000	CI\$000	CI\$000
-	Depreciation charge of right-of-use assets	131	-	620	489
-	Lease Interest expense	26	-	155	129
-		157	-	775	618

- iii) Right-Of-Use assets

Prior Year Actual		Current Year Actual	Original budget	Variance (Budget vs. Actual)
CI \$'000		CI\$000	CI\$000	CI\$000
-	Balance as at 1 January 2025	-	-	-
-	Additions	548	-	548
-	Lease Terminations in the year	-	-	-
-		548	-	548
-	Depreciation Expense	(131)	-	(131)
-	Balance as at 31 December 2025	417	-	417

JUDICIAL ADMINISTRATION
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025
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Note 6: Leases (continued)

iii) Right-Of-Use assets (continued)

Right-of-use assets are depreciated on a straight-line basis over the term of the lease. The entity applies IPSAS 26 – Impairment of cash-generating assets on the Right-of-use assets the same way as in Property, Plant and Equipment.

iv) Lease Liability

Prior Year Actual		Current Year Actual	Original budget	Variance (Budget vs. Actual)
CI \$'000		CI\$000	CI\$000	CI\$000
-	Balance as at 1 January 2025	-	-	-
-	Provision for lease restoration costs	-	-	-
-	Additions	548	-	548
-	Lease Terminations in the year	-	-	-
-	Interest Expense	26	-	26
-		574	-	574
-	Repayments in the year - Principal	(141)	-	(141)
-	Balance as at 31 December 2025	433	-	433

The lease liability represents the present value of expected future lease payments by the entity to the lessors. The discounting rate applied by the entity is 5.84% p.a, which is assumed to be a representative of the Cayman Islands Government's incremental borrowing rate. The leased assets assessed under this section are assumed to be of a similar class and hence the application of a standard incremental borrowing rate. The entity has classified \$115 thousand as current liabilities and \$318 thousand as non-current liabilities.

v) Financial Risk Management

At as 31 December 2025

Contractual maturities of financial liabilities	Less than 1 year CI\$000	1 - 5 years CI\$000	Over 5 years CI\$000	Total CI\$000	Carrying amount CI\$000
Lease liability	115	318	-	433	433

JUDICIAL ADMINISTRATION
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025
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Note 7: Trade payables, accruals and other liabilities

Prior Year Actual		Current Year Actual	Original Budget	Variance (Budget vs. Actual)
CI\$'000	Description	CI\$'000	CI\$'000	CI\$'000
-	Trade Payables	1	25	24
482	Accrued expenses	518	340	(178)
55	Core government trade with other public entities	64	-	(64)
-	Other	3	-	(3)
537	Total Trade Payables, Accruals and Other Liabilities	586	365	(221)

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

Note 8: Employee entitlements

Prior Year Actual	Details	Current Year Actual	Original Budget	Variance (Budget vs. Actual)
CI\$'000	<i>Employee entitlements are represented by:</i>	CI\$'000	CI\$'000	CI\$'000
95	Annual leave	106	100	(6)
95	Total employee entitlements	106	100	(6)

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

Note 9: Surplus payable

Surplus payable represents accumulated surpluses from prior periods. There was no net operating surplus generated during the year ended 31 December 2025. Surplus repaid during the year ended 31 December 2025 amounted to \$585 thousand (2024: \$260 thousand).

Note 10: Revenue from non-exchange transactions

During the year ended 31 December 2025, 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 2025 (2024: \$0).

JUDICIAL ADMINISTRATION
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025
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Note 11: Revenues

Prior Year Actual		Current Year Actual	Original Budget	Final Budget	Variance (Final Budget vs. Actual)
CI\$'000	Description	CI\$'000	CI\$'000	CI\$'000	CI\$'000
19	General sales	20	10	10	(10)
12,877	Outputs to Cabinet	12,377	13,346	13,253	876
10	Rental	11	17	17	6
15	Other	19	-	-	(19)
12,921	Total Sale of Goods & Services	12,427	13,373	13,280	853

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 the sale of law books.

Note 12: Personnel costs

Prior Year Actual		Current Year Actual	Original Budget	Final Budget	Variance (Final Budget vs. Actual)
CI\$'000	Description	CI\$'000	CI\$'000	CI\$'000	CI\$'000
6,934	Salaries, wages and allowances	6,815	7,781	7,088	273
1,589	Healthcare	1,637	2,193	1,818	181
367	Pension	365	426	448	83
49	Leave	40	10	10	(30)
41	Other Personnel related costs	43	30	32	(11)
8,980	Total Personnel Cost	8,900	10,440	9,396	496

Note 13: Supplies and consumables and Lease Interest

Prior Year Actual		Current Year Actual	Original Budget	Final Budget	Variance (Final Budget vs. Actual)
CI\$'000	Description	CI\$'000	CI\$'000	CI\$'000	CI\$'000
172	Supplies and Materials	185	161	197	12
1,692	Purchase of services	1,566	1,117	1,726	160
583	Lease of property and equipment	519	691	16	(503)
742	Utilities	695	518	704	9
13	Travel and Subsistence	2	10	10	8
38	Training	10	50	50	40
152	Other	123	87	107	(16)
3,392	Total Supplies & Consumables	3,100	2,634	2,810	(290)
-	Lease Interest	26	-	155	129

JUDICIAL ADMINISTRATION
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025
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Note 14: 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 2025, there were no litigation costs (2024: \$0) recognized as expenses by the Entity for the services received from the Attorney General's Office.

Note 15: Reconciliation of net cash flows from operating activities to surplus

Prior Year Actual	Reconciliation of Surplus to Net Operating Cash	Current Year Actual	Original Budget	Final Budget	Variance (Final Budget vs. Actual)
CI \$'000		CI \$'000	CI \$'000	CI \$'000	CI \$'000
195	Surplus from ordinary activities	-	-	-	-
	Non-cash movements				
354	Depreciation	270	299	299	29
	Depreciation ROU	131	-	620	489
	Changes in current assets and liabilities:				
(803)	(Increase)/decrease in receivables from exchange transactions	311	(4)	13	(298)
120	(Increase)/decrease in other receivables	(38)	(10)	(15)	23
(9)	Decrease/(increase) in prepayments	(32)	-	-	32
155	(Decrease)/increase in payables and accruals and other liabilities	47	-	-	(47)
28	(Decrease)/increase in employee entitlements	11	-	-	(11)
	(Decrease)/increase in Surplus Payable				
<u>40</u>	Net cash flows from operating activities	<u>700</u>	<u>285</u>	<u>917</u>	<u>217</u>

Note 16: Commitments

Prior Year Actual	Type	One Year or Less	One to Five Years	Over Five Years	31-Dec-25
CI \$'000	Non-Cancellable contract	CI\$000	CI\$000	CI\$000	CI\$000
293	Janitorial Services	73	-	-	73
<u>293</u>	Total Commitment	<u>73</u>	<u>-</u>	<u>-</u>	<u>73</u>

The Entity currently has a medium-term janitorial contract for the premises it occupies in George Town. This contract is up for renewal within one year. The amounts disclosed above are commitments based on the current cleaning rates and the remaining contract period.

JUDICIAL ADMINISTRATION
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
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Note 17: Contingencies

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

Note 18: Changes from the original to the final budget

In 2025, due to substantial savings in personnel costs, approval was given by the Portfolio of the Civil Service (PoCS) to transfer \$950 thousand from personnel costs to supplies and consumables. Additionally, based on an appeal for funding by the Ministry of Finance for funding for other Ministries, \$500 thousand was transferred from Personnel Costs to the Ministry of Social Development and Innovation. This impacted the overall budget by a reduction of \$500 thousand.

Due to the adoption of IPSAS 43, the amounts budgeted for Leases were transferred to Depreciation - Right of Use Asset and to Lease Interest. This did not impact the overall operating budget.

Description	Personnel Costs \$'000	Supplies and Consumables \$'000	Depreciation ROU \$'000	Lease Interest \$'000	Operating Expenditure \$'000
2025 original Budget	10,440	2,634			13,074
Transfer from 2024 Budget	406	1			407
Transfer from Personnel Costs	(950)				(950)
Transfer to Ministry of Social Development (Sec 11(5))	(500)				(500)
Transfer from Supplies & Consumables		(775)			(775)
Transfer to Supplies & Consumables		950			950
Transfer to Depreciation ROU			620		620
Transfer to Lease Interest				155	155
Depreciation					299
Final Budget 2025	9,396	2,810	620	155	13,280

For Capital, an amount of \$396 thousand was transferred from unspent funds at the end of 2024 to the 2025 budget for Entity Assets (EI 21). This increased the Entity's capital budget in 2025.

	Original Budget	2024 Budget Transfers	Final Budget
EI 21 Entity Assets	534	396	930

JUDICIAL ADMINISTRATION
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
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Note 19: Explanation of major variances against the final budget

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

Statement of financial position

Cash and cash equivalents

Cash and cash equivalents were higher than budget by \$713 thousand due to accrued expenses not yet paid, and anticipated capital expenditure not occurring during the year.

Receivables from exchange transactions

Receivables from exchange transactions were higher than budget by \$83 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 were higher than budget by \$301 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.

Prepayments

Prepayments of \$193 thousand were largely in line with the budgeted amount of \$190 thousand.

Property and equipment

The net book value of property and equipment was lower than budget by \$623 thousand due to anticipated purchases not being realised during the year. This was due to supply chain delays and internal resource limitations.

Intangible assets

The net book value of Intangible assets was lower than budget by \$319 thousand due to anticipated purchases not being realised during the year. This was due to supply chain delays and internal resource limitations.

Right-of-use assets

The right-of-use asset was above budget by \$417 thousand as IPSAS 43 was newly adopted in 2025. The amount was not anticipated at the time of budget preparation.

Accruals and other liabilities

Accruals and other liabilities were higher than budget by \$245 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, security services, and building maintenance expenses.

Employee Entitlements

Employee entitlements were higher than the budget by \$6 thousand, due to staff not being able to take their full annual leave during the year because of vacancies not filled.

JUDICIAL ADMINISTRATION
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
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Note 19: Explanation of major variances against the final budget (continued)

Statement of financial position (continued)

Lease liability

The Lease liability was \$433 thousand above budget due to the adoption of IPSAS 43. Of this amount, \$115 thousand is the current lease liability and \$318 thousand is the non-current liability. These amounts were not known at the time of budget preparation.

Contributed Capital

Contributed capital was lower than budget by \$79 thousand mainly due to anticipated capital purchases at the time of budget not being realised. This was due to supply chain delays and internal resource limitations.

Accumulated deficit

The accumulated deficit is brought forward from previous years. Deficits are not budgeted for and the variance of \$6 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 \$685 thousand compared to the final budget of \$930 thousand. The final budget included \$396 thousand carried forward from 2024. The underspend in 2025 was attributable to projects that were not completed during the year as originally anticipated. This was due to supply chain delays and internal resource limitations.

Statement of Financial Performance

Sale of outputs to Cabinet

Sale of outputs to Cabinet was lower than the final budget by \$876 thousand, which 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 Court Administrator, Deputy Court Administrator, Legal Aid Counsel, Chief Human Resources Officer, Chief Communications and Public Affairs Officer, Case Coordinator, and the Data Protection Information and Records Manager. Additionally, due to the savings realised, \$500 thousand was transferred to the Ministry of Social Development and Innovation at the end of the year.

Other revenue

Other revenue was higher than the final budget by \$23 thousand mainly due to increased sales of the Cayman Islands Law Reports.

Personnel costs

In 2025, unspent funds of \$406 thousand were transferred from the 2024 Budget. During the year, approval was given by the Portfolio of the Civil Service (POCS) to transfer \$950 thousand from Personnel costs to Supplies and consumables. Additionally, due to the savings realised, \$500 thousand was transferred to the Ministry of Social Development and Innovation at the end of the year.

JUDICIAL ADMINISTRATION
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
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Note 19: Explanation of major variances against the final budget (continued)

Statement of Financial Performance (continued)

Personnel Costs (continued)

This decreased the budget for Personnel costs to \$9,396 thousand, as shown below.

Personnel costs	CI\$000
2025 Original Budget	10,440
Transfer from 2024 Unspent Budget	406
Reallocation from personnel costs approved by POCS	(950)
Transfer to Ministry of Social Development & Innovation (approved by Cabinet)	(500)
2025 Final Budget	9,396

Actual personnel costs were lower than the final budget by \$496 thousand due primarily to some posts remaining vacant at the end of the year. The unfilled posts include the Court Administrator, Deputy Court Administrator, Legal Aid Counsel, Chief Human Resources Officer, Chief Communications and Public Affairs Officer, Case Coordinator, and the Data Protection Information and Records Manager. Also contributing to the shortfall is a reduction in Temporary Relief due to staff being hired in post.

Supplies and consumables

In 2025, unspent funds of \$1 thousand were transferred from the 2024 budget. During the year, approval was given by the Portfolio of the Civil Service (POCS) to transfer \$950 thousand from Personnel costs to Supplies and consumables. There were also transfers out of supplies and consumables to cover the effect of the adoption of IPSAS 43. The net effect was an increase in the supplies and consumables budget to \$2,810 thousand, as shown below.

<i>Supplies and consumables</i>	CI\$000
2025 Original Budget	2,634
Transfer from 2024 Unspent Budget	1
Reallocation from personnel costs approved by POCS	950
Transfer to Depreciation - right-of-use asset	(620)
Transfer to Lease Interest	(155)
2025 Final Budget	2,810

JUDICIAL ADMINISTRATION
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
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Note 19: Explanation of major variances against the final budget (continued)

Statement of Financial Performance (continued)

Supplies and consumables (continued)

Total supplies and consumables were \$290 thousand higher than the final budget mainly due to the lease expense exceeding the final budget by \$503 thousand. This was due to an adjustment from the original budget to accommodate the adoption of IPSAS 43. However, there was lower than anticipated spending in the following key areas: computer software maintenance by \$112 thousand as the IT infrastructure is being revamped, and professional fees by \$47 thousand due to a reduction in the need for services. There were also some areas where expenses were higher than budget, including software licensing fees by \$31 thousand due to the revamp of IT and the need for additional software; and security services by \$8 thousand due to additional security work required.

Lease Interest

In 2025 the Entity adopted IPSAS 43, which incurred costs of \$26 thousand in lease interest. There was no budget for this item as it was not known at the time of budget preparation.

Approval was given for funds be allocated from Supplies and Consumables to cover this expense, as shown below.

<i>Lease Interest</i>	CI\$000
2025 Original Budget	-
Reallocation from supplies and consumables	155
2025 Final Budget	155

Depreciation

Depreciation was \$29 thousand lower than the final budget mainly due to anticipated capital purchases not being realised before the end of the year. This was due to supply chain delays and internal resource limitations.

Depreciation right-of-use asset

In 2025, the Entity adopted IPSAS 43, which incurred costs of \$131 thousand in Depreciation right-of-use asset. There was no budget for this item as it was not known at the time of budget preparation.

Funds were reallocated from Lease Building Expenses to cover this cost, as shown below.

<i>Depreciation right-of-use asset</i>	CI\$000
2025 Original Budget	-
Reallocation from supplies and consumables	620
2025 Final Budget	620

JUDICIAL ADMINISTRATION
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
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Note 20: 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 2025.

Prior Year Actual		Current Year Actual	Original Budget	Variance (Budget vs. Actual)
CI\$000		CI\$000	CI\$000	CI\$000
	Statement of financial position			
1,706	Receivables from exchange transactions	1,395	1,312	(83)
255	Other receivables	299	-	(299)
55	Trade payable, accruals and other liabilities	64	-	(64)
585	Surplus payable	-	-	-
260	Surplus repaid	585	-	(585)

Prior Year Actual		Current Year Actual	Original Budget	Final Budget	Variance (Final Budget vs. Actual)
CI\$000		CI\$000	CI\$000	CI\$000	CI\$000
	Statement of financial performance				
12,877	Sale of goods and services	12,377	13,346	13,253	876

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 (2024: 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 2025 was \$1,251 thousand (2024: \$1,378 thousand).

Note 21: 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 21: 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 RBC Royal Bank (Cayman) Ltd. 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 2025, all of the financial liabilities with the exception of surplus payable were due within three months of the year end date (2024: all within three months of the year-end date).

Note 22: Subsequent events

Management has evaluated the possibility of subsequent events existing in the Judicial Administration Financial Statements through to 30 April 2026, the date the financial statements were available to be issued. There are no subsequent events noted.