



ICATT THE INSTITUTE OF
CHARTERED ACCOUNTANTS
OF TRINIDAD AND TOBAGO

2024

ANNUAL REPORT

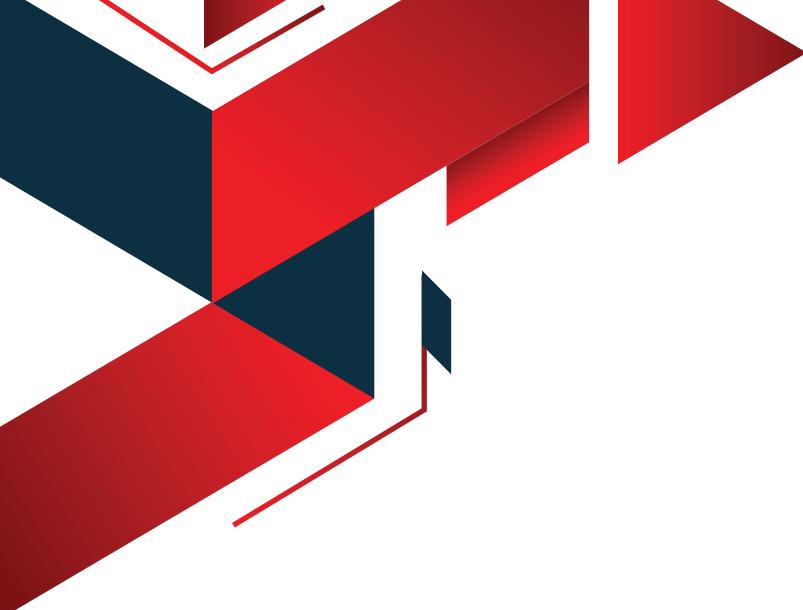


TABLE OF CONTENTS

President's Message	03
CEO's Report	09
2024 Achievements	14
ICATT Council	15
Committee Reports	16
Financial Statements	29
• STATEMENT OF COUNCIL'S RESPONSIBILITIES	
• INDEPENDENT AUDITOR'S REPORT	
• STATEMENT OF FINANCIAL POSITION	
• STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME	
• STATEMENT OF CHANGES IN FUNDS	
• STATEMENT OF CASH FLOWS	
• ACCOUNTING POLICIES	
• NOTES TO THE FINANCIAL STATEMENTS	
Our Membership	49
Secretary's Report	66
Notice of the Fifty-Fifth Annual General Meeting	67
ICATT Secretariat	68



ABOUT ICATT

The Institute of Chartered Accountants of Trinidad And Tobago (ICATT) was established in 1970 by an Act of Parliament. Its principal activities are regulation of the ethics, discipline, professional conduct and standards of its members and students and the promotion of their knowledge, skill and proficiency.

VISION

To be the Voice of the Profession in Trinidad and Tobago by effectively promoting, regulating and supporting the development of the accountancy profession and ensuring adherence to the highest technical and ethical standards for the benefit of members, students and the general public, in a manner that is sustainable.

MISSION

CONTINUALLY RAISE

the standard of financial management, reporting and governance by providing guidance and direction to the accountancy profession through focused developmental, ethical, and quality assurance, educational programmes.

ACTIVELY DEMONSTRATE

the value to ICATT Members and the accountancy profession in Trinidad and Tobago, including students, and graduates through an innovative and engaging approach and lobbying for the profession.

PROMINENTLY LEAD

with integrity, transparency, and accountability, to ensure a forward focused organization with resonating brand impact for the accountancy profession.

EFFECTIVELY GOVERN

the Institute with efficient processes, infrastructure, and strategy to support the Institute's financial sustainability and positioning in society.



PRESIDENT'S MESSAGE

Marissa Quashie

As we reflect on another successful year at the Institute of Chartered Accountants of Trinidad and Tobago (ICATT), I write this message to share our progress, achievements, and the remarkable strides we have made in shaping the future of the accounting profession.

It is with great enthusiasm that we present this year's Annual Report, which highlights not only our accomplishments but also the vision and values that will continue to drive us forward.

“With a continuous mandate to serve, over the past year, ICATT has remained firmly committed to maintaining institutional stability, pioneering excellence, promoting continuous improvement, embracing technological advancement, fostering innovation, collaborating effectively and strengthening our leadership both within the profession and in the wider global community.”

It is an honour to lead the 2024/2025 ICATT Council – a qualified and collaborative team that has demonstrated a commitment to serving the needs of the accountancy profession.

Having served the Institute with distinction for nine years, our former President, Dwayne Rodriguez-Seijas (2015-2024) retired from rotation, and I sincerely thank him on behalf of the Council, Secretariat and all stakeholders for his stellar leadership and service to the Institute and the profession.

PIONEERING EXCELLENCE

As an Institute that boasts over five decades of accomplishments, we have always believed that operating with distinction is not merely a standard to be achieved, but a journey that demands dedication, discipline and an ongoing pursuit of excellence.

This philosophy has guided ICATT’s actions, our strategies, and our initiatives over the past year, and it has been reflected in the achievement of our organisation and members, who continue to set the benchmark for professionalism, integrity and expertise in the field of accounting.

Every ICATT-driven initiative is about meeting current industry demands and anticipating future needs. As the landscape of accounting evolves, our members are being empowered to lead the way, providing expert guidance to individuals, businesses and organisations in an increasingly complex and dynamic financial world. Pioneering excellence will always be a cornerstone of our purpose.

As reflected in the theme of the **2024 Annual International Finance and Accounting Conference (AIFAC 2024)**.

“Pioneering Excellence” reaffirms the Institute’s commitment to being the **Voice of the Profession** cementing our stance that it is not ‘business as usual. In order to Lead, Elevate and Excel, accountants must embrace a redefined role and a fresh perspective to ensure a future-ready profession.

ICATT’s 54th Annual General Meeting (AGM) was held virtually on Thursday, 28 March 2024, and I was given the mandate to serve the Institute, and the profession, by fulfilling the duties of ICATT President for the 2024/25 term.

At the AGM, **eighty-four (84)** ICATT members voted electronically on various resolutions including the election of five members to serve on ICATT’s 12-member Council after vacancies arose. Re-elected to Council were Christopher Ramjit, Managing Principal of CR Next Generation Chartered Accountants; Edmund Phillips, Financial Institution Supervision Department of the Central Bank of Trinidad and Tobago; Renée-Lisa Philip, Managing Director of PKF Trinidad and Tobago; and I, Marissa Quashie, Partner at EY.

Continuing their service to Council were immediate Vice President, Adrienne D’Arcy, Country Managing Partner, EY Trinidad and Tobago; Dinesh Bhola, Principal of D.S. Bhola & Co. and the Managing Director of DSB Financial Solutions Ltd.; Keith André Mills, Consultant; Haseeb Mohammed, Part-Time Lecturer; Desmond Dial, Assurance Director at PwC; and Tamara Sieuraj, Audit Manager at Vistar Financial Services and the Treasurer of the Penal/Debe Chamber of Commerce.

The new elect Member joining the 2024/2025 Council is Tanya Wright, and she brings fresh insight and perspective to the executive committee. Tanya is a Director at KPMG, and she has amassed over 20 years of audit and assurance expertise. With a focus on insurance and financial institutions, she also serves as the Director of Learning and Development for KPMG Caricom. Following the first Council meeting, Arun Seenath, Partner at Deloitte & Touche was also elected to serve as Vice-President for the 2024/2025 Term.

A STRATEGIC VISION

As an organisation, having a strategic plan provides a clear direction, allowing us to anticipate future challenges and opportunities, make informed decisions, allocate resources effectively, and work towards achieving long-term goals.

I'm proud to say that we will be completing another phase of the Institute's journey as charted by the our three year phase **Strategic Plan: Driving Sustainability, Reinforcing Trust**. Built on a strong foundation, we used the strategic pillars of **Quality Assurance, Membership Value, Brand Impact and Financial Sustainability** to add new levels of accomplishment and opportunities for our membership and the wider professional community.

We also recognise that progress is a continuous journey and we are excited to share our accomplishments for 2024/2025, a testament to our service as the nation's Professional Accountancy Organisation (PAO).

Every step of this 55-year journey ties into ICATT's Strategic Vision to further ensure the accomplishment of its mandate as set by Act 33 of Parliament in 1970. We remain steadfast and focused on our Vision:

"To be the Voice of the Profession in Trinidad and Tobago by effectively promoting, regulating and supporting the development of the accountancy profession and ensuring adherence to the highest technical and ethical standards for the benefit of members, students and the general public, in a manner that is sustainable."

INNOVATION

Innovation is the cornerstone of progress, and at ICATT, we understand that our ability to drive meaningful change is closely tied to our capacity for innovation. Throughout 2024, we focused on fostering an environment where new ideas can flourish, where creativity is encouraged and where bold thinking is celebrated.

Over the past year, our efforts to promote innovation within the accounting profession took several forms. For example, our advocacy efforts have led to impactful changes in policy, ensuring that our voices are heard at the national level.

We have collaborated with key stakeholders to promote best practices and ethical standards, reinforcing the integrity of our profession. This includes the adoption of the 2024 IESBA Code of Ethics for Professional Accountants, which replaced the 2021 Code of Ethics. In moving with this momentum, we are championing the implementation of the International Public Sector and Accounting Standards in 2025.

ICATT's commitment to innovation extends internally as we continually integrate relevant standards that benefit our professional community. Demonstrating this intent are the adoption of IFRS 17 as well as Sustainability Standards S1 and S2 as part of the evolving ESG Agenda.

Even as we adopt international standards, we ensure that our local standards adhere to best practices and emulate the quality that is expected by the finance and accounting professionals in the Trinidad and Tobago. This is why, in 2024, we drafted amendments to the ICATT Legislation to ensure the profession is effectively regulated. These serve to further safeguard the profession and ensure the institute's expanded responsibility as a matter of public interest.

CONTINUOUS IMPROVEMENT

One major highlight of 2024 was the enhancement of our Continuing Professional Development (CPD) offerings. We increased our diverse array of webinars, workshops and on-demand online courses, designed to be accessible to our members regardless of location or schedule. These resources enabled us to reach more professionals than ever before with well over 600 professionals accepting the opportunity to learn, grow, and continuously refine their expertise throughout the year.

The accounting profession is one that thrives on precision, accuracy and innovation, and we recognise that staying at the forefront of these elements, demands a steadfast commitment to continuous growth and improvement.

Over the past year, we further expanded our series of high-level certification/CPD programmes to ensure that our members are equipped with the knowledge and skills to excel in an ever-changing environment.

In addition, we have established partnerships with leading educational institutions and thought leaders in the industry to ensure that the content we provide is relevant, progressive and of the highest quality. This is also demonstrated by our partnership with the Association of International Certified Professional Accountants and the Chartered Institute of Management Accountants (AICPA & CIMA) to deliver the prestigious Chartered Global Management Accountant (CGMA) Finance Leadership Programme to Trinidad and Tobago nationals.

This emphasis on continuous improvement also extends to our internal processes. We have implemented new quality assurance frameworks, conducted regular reviews of our educational programmes, boosted and leveraged the ICATT brand and sought constant feedback from our members to ensure that we are meeting their needs and expectations. By continuously evaluating and refining our programmes and services, we are ensuring that we remain a trusted partner in the professional development of accountants in our country.

TECHNOLOGY & ADVANCEMENT

Technology is now a driving force in every aspect and the Accounting profession is undergoing a profound transformation as it reshapes how we work, engage with clients and how we deliver value to the profession we serve. From artificial intelligence to blockchain and cloud computing. Technology is fundamentally changing the way we approach accounting and financial management. Recognising this, the Institute has placed a strong emphasis on staying ahead of the technological curve.

This commitment was demonstrated in our CPD offerings, which provided insight and training in data analytics and forecasting, big data, cybersecurity, advisory accounting services, automated processes and Artificial Intelligence. In keeping with this directive, we are also looking at investment in the development of digital tools and platforms that will enhance the productivity, efficiency and accuracy of ICATT and provide added benefits to our membership and the wider assembly of stakeholders.

COLLABORATION

Collaboration has always been a key factor in our success, and 2024 was no exception. In an increasingly interconnected world, the ability to work together across borders, industries and disciplines is essential to achieving lasting success. Over the past year we collaborated with other professional organisations, educational institutions, governmental bodies and other key stakeholders; always recognising that we are stronger when we work together.

In doing so, we formed new partnerships including global accounting institutions, academic organisations and regulatory bodies to share knowledge, best practices and insights. Through these collaborations, we were able to offer our members access to a wealth of resources and expertise that they might not otherwise have had.

We will continue to collaborate with organisations that share our commitment to sustainability, ethics and public responsibility. Through these partnerships, we aim to highlight the vital role accountants play in driving positive social and environmental change.

In addition to external collaborations, we placed strong emphasis on fostering a collaborative culture via the conduit that is ICATT. We will maintain this course in this year and encourage our Council, Secretariat, members and stakeholders to work together, share ideas and support one another in our shared mission to advance the accounting profession.

In fact, this collaborative spirit has been a driving force behind many of the initiatives and successes outlined in this report.

LEADERSHIP

Finally, as an Institute, we recognise that leadership is not only about guiding the profession, but also about setting an example of ethical conduct, professionalism and a commitment to the greater good. As the stewards of the accounting profession, ICATT is dedicated to demonstrating the highest standards of leadership at every level, from the way we interact with our members, to the way we engage with the wider community.

This is why we focus on developing leadership within our membership, offering a variety of avenues to instil skills that are designed to equip accountants with the tools they need to succeed in today's complex and fast-paced business environment.

These programmes are helping to nurture a new generation of our leaders who will be prepared and empowered to navigate the challenges of a rapidly changing world while maintaining the integrity, professionalism and ethical standards that are the hallmark of the accounting profession.

ICATT has worked over the years to elevate the voice of accountants in policy discussions; advocating for the profession's role in promoting transparency, accountability and ethical business practices. As demonstrated last year, through our advocacy efforts, we have successfully influenced policy decisions that will shape the future of accounting and financial reporting into the future.

Our leadership also extends to our representation across industry and stakeholder organizations, including:

ORGANIZATION	ICATT REPRESENTATION
IFAC PAO Development and Advisory Group	Marsha Caballero (IFAC Board Appointed Committee Member)
ICAC Board - Director	Denise Chinpire-O'Reilly
ICAC Board -Alternate Director	Dwayne Rodriguez-Seijas
Medical Board of Trinidad and Tobago	Ansuya Babwah
St Jude's School for Girls	Lucyann Henry-Coutou
The National Emergency Ambulance Service Authority	Lizsandra Guerra
Trinidad and Tobago Group of Professional Associations	Corene Procope (President) April 17, 2024, to August 31, 2024 Dereck Gibbs (Treasurer) April 17, 2024, present

FINANCIAL PERFORMANCE

The Institute has reported total revenue for 2024 of \$5,066,490. This represents a 6.97% increase from 2023. The increase in revenue can be attributed to a 13.76% increase in 'Student's Subscriptions, Fees & Subvention' and a 3.9% increase in 'Members' Subscription & Fees. Alongside the increases in income derived from Members and Students there was an increase of 7.18% in 'Other Income' with profit from seminars and other events being a significant contributor (7.87% Increase).

A surplus of \$473,312 (9.34%) has been posted for the year ended 31 December 2024. By comparison, the 2023 surplus was \$390,589 (8.25%). The continued surplus for 2024 relate largely to member support of the AIFAC as well as online CPD programmes.

ICATT's total operating expenditure for the year ended 31 December 2024 was \$4,565,558 which is an increase from 2023 by 5.72%. Whereas Other Expenses increased in 2024 by 13.98% over 2023 there was a decrease to Employees' Salaries and Benefits by 4.49%.

There were no significant additions to the Institutes Non-Current Assets for 2024 resulting in a decrease in depreciation and amortisation expenditure of 22.48%.

The Institute's total investments decreased by 1.04% for the year ended 31 December 2024. It is noted that the total Cash and Cash Equivalents increased by a total of 16.93% with an increase to Cash at Bank of 64.88%. Further investments will be made following the positive 2024 performance, in line with the Institute's investment policy.

A WIDER CONTRIBUTION

As the regulatory accounting organization, ICATT is committed to making viable, sustainable contributions as an active component of the national framework.

Environmental, social, and governance, or ESG, has become critical in shaping local and global perspectives, and ICATT has demonstrated that sustainability is high on our agenda, even as we advocate for responsible practices within our shared profession.

We have always recognised through wider collaboration, we can demonstrate how accounting is an essential part of creating a more sustainable future. We have endeavoured to show that apart from being accounting professionals, we are accountable for our actions.

In terms of embracing our role, we will be expanding the exploration of the volunteer initiatives we outlined last year. We will create opportunities where members will be invited to contribute their time and skills to local non-profits and other worthwhile initiatives. In contributing selflessly to national development, we will increase the value of our profession and continue to build strong connections with one another and expanding infinitely outward.

This desire to contribute to national advancement will include embracing a dynamic vision and utilising pragmatic, all tempered by meaningful feedback from all stakeholders. The Institute will continue to facilitate avenues for communications, so that all meaningful input will shape our mutual evolution.



LOOKING TO THE FUTURE

Reflecting on the past year, I am inspired by the resilience, innovation and leadership demonstrated by our members and our hard-working Council and Secretariat. Together, we have set a new standard for excellence in the accounting profession, and are well-positioned to lead as we navigate future challenges and opportunities.

Yet, our journey is far from over. As the accounting landscape evolves, we must ensure our members continue to receive the knowledge, skills, and resources essential for success.

As highlighted in our 2024 performance report, we remain steadfast in our commitment to pioneering excellence, driving continuous improvement, embracing technological advancements, fostering innovation, broadening our contribution, collaborating effectively and leading with integrity and purpose.

As we look ahead to the new year, there is a lot to be excited about and look forward to. We are anticipating tremendous opportunity because we are strategically positioned to continue building on the past achievements and current momentum.

The challenges of the past year have only strengthened our collective resolve, and we are more determined than ever to lead the way in advancing the accounting profession. In fact, 2025 will see the release of a new and even more ambitious Strategic Plan that will chart the Institute's journey of progress.

In 2025 and beyond, we will continue to focus on delivering excellence in every aspect of our work. ICATT is committed to expanding our educational offerings, introducing new services and resources to support our members and advocating for the profession. We will also continue to push the boundaries of innovation, embracing new technologies and methodologies to ensure that our members remain ahead of the curve.

I am confident that, together, we will continue to build a brighter, more prosperous future for the accounting profession and for the companies, communities and country we dutifully serve.

ICATT'S STRATEGIC PLAN

2022-2025 FOCUS

QUALITY ASSURANCE

Implement and reinforce the relevant regulatory, monitoring, licensing, as well as training in financial reporting and quality monitoring standards to maintain a high quality throughout the profession

Policy & Processes



MEMBERSHIP VALUE

Create innovative programmes and learning and development initiatives to drive value and exceed membership satisfaction

Customer



Financial



FINANCIAL SUSTAINABILITY

Improve ICATT's ability to ensure revenue sustainability through enhanced membership programs and other initiatives geared toward revenue generation and cost-efficient operations

Organization & Learning



BRAND IMPACT

Become the Voice of the Profession and build a strong PAO in Trinidad and Tobago, through active lobbying and stakeholder engagement, proactive employee initiatives and the utilization of digital solutions



CEO'S REPORT

Marsha Caballero

Over the past year, the Institute has achieved remarkable milestones driven by resilience, innovation and a steadfast commitment to excellence. ICATT has continued to evolve, making meaningful strides that reinforce our role as the "Voice of the Profession"

As the world of accounting continues to evolve at an accelerated pace, I am pleased to note that we, as a professional community, have not only kept up with these changes, but have also taken bold strides forward, further cementing our place as pioneers of excellence.

As I enter the fourth year of leading ICATT's Secretariat, our plans are even more exciting as we chart the way forward and build on the progress that was achieved over the past 55 years of the Institute's existence.

DELIVERING ON OUR MANDATE

As the local Professional Accountancy Organisation, we continue on our Mission to

- **Continually raise the standard of financial management, reporting and governance by providing guidance and direction to the accountancy profession through focused developmental, ethical, and quality assurance, educational programmes.**
- **Actively demonstrate added value to ICATT Members and the accountancy profession in Trinidad and Tobago, including, students and graduates through an innovative and engaging approach and lobbying for the profession.**
- **Prominently lead with integrity, transparency, and accountability, to ensure a forward focused organisation with resonating brand impact for the accountancy profession.**
- **Effectively govern the Institute with efficient processes, infrastructure, and strategy to support the Institute's financial sustainability and positioning in society.**

In pursuit of these objectives, the past year was marked by achievements including the completion and rollout of the iCare health insurance plan for students and members, offering the CGMA Financial Leadership Programme in collaboration with AICPA and CIMA, developing new training experiences, creating a framework for an associate category of membership, adoption of the 2024 IESBA Code of Ethics for Professional Accountants, moving closer to implementation of the International Public Sector and Accounting Standards, the adoption of IFRS 17 as well as Sustainability Standards S1 and S2, amending the ICATT Legislation and exploring a new volunteer initiative for members.

This impressive list of accomplishments was topped with the hosting of the 14th Annual International Finance and Accounting Conference held under the banner of Pioneering Excellence. As the region's premiere annual business, accounting and finance event, we united over 600 attendees, thought leaders and industry pioneers for two intense days of exploration, interaction, discovery and accomplishment.

In facilitating all these undertakings, the hardworking ICATT Secretariat has continued to be successful in delivering to the needs and expectations of the Council, our members and the wider national public. Through innovation, teamwork and developed expertise, I am proud to lead a dynamic team that has linked strategic developmental plans with sound execution, adding to ICATT's legacy of 55 years of achievement.

The Institute will remain focused on driving positive change within the profession, fostering an inclusive environment where diverse perspectives are valued, and empowering our members to be leaders in their organisations and communities. Together, we will continue to shape the future of accounting in Trinidad and Tobago, ensuring that it remains relevant, respected and vital to the success of businesses, economies and our wider society.

A STRATEGY FOR GROWTH

This new term marks the completion of the objectives stated in our 2022-2025 Strategic Plan, which was founded on the pillars of **Quality Assurance, Membership Value, Brand Impact and Financial Stability**. We are proud to report that we are on track to achieving all our objectives, as we reinforce the Institute's commitment toward **Driving Sustainability and Reinforcing Trust**.

We have remained steadfast on this three-year journey that has resulted in dynamic transformations that have benefited our membership and the wider stakeholder community.

We have been able to achieve noteworthy accomplishments in terms of higher professional standards, strengthening financial management, propagating though leadership, improved CPD and accreditation initiatives, enhanced digital solutions, enhanced service delivery, increased brand awareness and presence and improved financial stability of the Institute.

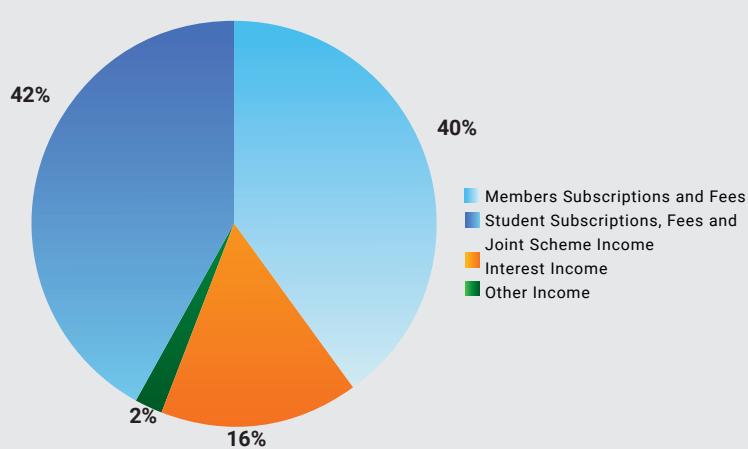
FINANCIAL RESULTS 2020-2024					
Description	2020	2021	2022	2023	2024
REVENUE					
Members Subscriptions and Fees	1,942,129	2,046,203	1,947,840	1,948,230	2,024,290
Student Subscriptions, Fees and Joint Scheme Income	854,632	849,667	641,698	721,004	820,210
Interest Income	51,287	45,959	34,357	58,188	69,006
Other Income	1,084,111	1,621,905	1,765,396	2,008,786	2,152,984
TOTAL REVENUE	3,932,159	4,563,734	4,389,291	4,736,208	5,066,490
Expenses					
Employee Salaries & Benefits	(1,467,352)	(2,022,189)	(1,650,078)	(1,647,200)	(1,573,176)
Public Relations/Marketing	(32,585)	(61,540)	(119,625)	(115,598)	(112,226)
Operating Expenses	(1,935,296)	(2,106,252)	(2,297,494)	(2,555,813)	(2,880,156)
TOTAL EXPENDITURE	(3,435,233)	(4,189,981)	(4,067,197)	(4,318,611)	(4,565,558)
Profit before Tax	496,926	373,753	322,094	417,597	500,932
Income Tax Expense	(21,205)	(23,422)	(23,573)	(27,008)	(27,620)
NET SURPLUS/(DEFICIT)	475,721	350,331	298,521	390,589	473,312
Total Assets	6,044,796	6,213,243	6,149,914	7,259,918	8,203,111
Accumulated Fund	4,029,128	4,361,921	4,645,516	5,016,577	5,466,223

REVENUE BREAKDOWN

The Total Revenue for the period ended 31 December 2024 was \$5,066,490 which represents 6.97% increase from 2023 figure of \$4,736,208. This increase was mainly due to increases in Student's Subscriptions, Fees & Subvention and Other Income which includes profit from seminars by over \$243,000 cumulatively.

The increase in Other Income was highlighted by a 7.9% (\$155,887) increase from seminars moving from \$1,980,649 in 2023 to \$2,136,535 in 2024. A significant contributor to this increase would have been the six additional webinars held in 2024 versus 10 for 2023 with 80% of the total seminars/ webinars exceeded the budgeted targets. A spotlight of this improvement continues to be the over subscription to Annual Conference and the consistent performance of the IFRS seminar.

REVENUE BREAKDOWN CHART



Focusing on the AIFAC 2024, there was a 27% (\$514,200) increase in income from this event when compared to the previous year. This was due to the increase in the number of participants moving from 418 in 2023 to 493 in 2024. The income from the event exceeded expectations when compared to the forecasted figures by almost \$200,000 mainly because of the significant increase to the participant numbers.

Expenditure on the other hand, also increased by 5.72% in 2024 when compared to 2023. The major contributor to this increase was other operating expenses which increased by 12.69% while on the other hand Public Relations and Employees' Salaries and Benefits decreased in 2024. Noteworthy, Employees' Salaries and Benefits decrease of 4.49% was due to the exclusion of a trade dispute settlement of \$75,000 incurred in 2023. It should be noted that even though there was an overall increase in expenditure when compared to 2023, these costs were less than budgeted for the period by 1%.

Overall, the institute reported a surplus of \$473,312 for 2024; a 21.2% increase when compared to 2023. This is attributable to the overall increase in income and the continued prudent management of expenditure in accordance with budgets. The year-end Total Assets amounted to \$8,203,111 while the Accumulated Fund stood at \$5,466,223.

TRAINING ON DEMAND

One of the defining features of the past year has been our continued focus on fostering an environment where innovation and excellence thrive. From expanding educational opportunities and enhancing member services to providing valuable resources and strengthening stakeholder partnerships, we have made meaningful strides that reinforce our commitment to the profession.

Four years into the transformation of this aspect of ICATT's portfolio, our flexible webinar series features an ever-expanding scope of cutting-edge and industry-relevant offerings including on-demand assets. Based on the positive feedback received, this facility continues to be a convenient and valuable mechanism for members and other professionals to either maintain their required Continuing Professional Development (CPD) units or to update and expand their skillsets.

The Council and Secretariat continue to collaborate in order to ensure that every course offered is in synchronicity with emerging global trends as well as anticipated changes

in the workplace, often catalysed by technological transformation. ICATT is committed to investing in the expansion of our CPD programmes in 2025 and beyond.

These webinars and seminars crescendo with the **Annual International Finance and Accounting Conference (AIFAC)**. This event has emerged as the industry benchmark in terms of providing accounting and finance professionals as well as business leaders with a world-class forum to anticipate and navigate a dynamic environment.

In 2024, we saw over 600 professionals participate in our developmental opportunities, ranging from technical skill-building workshops to thought leadership webinars, all designed to equip finance and accounting professionals with the tools they need to continue to excel.

As a Professional Accountancy Organisation with regional and international affiliations, we remain committed to offering webinars and seminars that propagate the continuous development of the profession, one person at a time.

SURPLUS FROM SEMINARS AND EVENTS 2020-2024										
DESCRIPTION	2020		2021		2022		2023		2024	
	No.	Surplus								
Seminars	9	237,558	28	757,062	28	1,128,087	9	1,435,245	15	1,512,988
Annual Conference	1	795,822	1	852,181	1	632,483	1	545,404	1	623,548
Total	10	1,033,380	29	1,609,243	29	1,760,570	10	1,980,649	16	2,136,536

COMMITTED TO OUR MEMBERS

Our Institute's membership has also seen growth this year with 66 new members joining the 1618 existing members of the Institute, ensuring innovation and sustainability. We have continued to enhance member benefits, including access to an array of professional resources, networking opportunities and enhanced membership benefits.

In terms of the 2024 intake, 66 new practitioners joined ICATT, and 10 members have gone on to become Member in Practice – Audit, bringing to total to 150. There were also 13 new Members in Practice (Non-Audit) and the group now totals 118. The table below shows the growth in the various membership categories in 2024;

ANNUAL MEMBERSHIP STATS

MEMBERSHIP CATEGORY	GROWTH %
MPA	-1.96 %
MP	-2.48 %
MNP	2.19 %
MR	3.98 %
MRO	6.90 %

	TOTAL AS AT 31.12.2023	NEW APPLICATIONS	DELISTED	CHANGE IN MEMBERSHIP CATEGORY	TOTAL AS AT 31.12.2024
MNP	1139	66	(33)	(8)	1164
MPA	153	10	(2)	(11)	150
MP	121	13	-	(16)	118
MR	176	7	-	-	183
MRO	29	4	(2)	-	31
TOTAL	1618	100	(37)	(35)	1646

ADAPTING TO DYNAMIC CHANGE

The speed of change is unparalleled, and it is essential that the profession remains agile and adaptable to the evolving landscape. We faced numerous challenges this year, from the lingering effects of the global pandemic to new regulatory frameworks, global tensions, economic uncertainties and disruptive technological innovation. Yet, these obstacles have only strengthened our resolve to stay ahead and continue driving progress in a rapidly changing world.

A key strategy adopted in response to these dynamic changes is fostering a culture of innovation within our Institute. We recognise that change is not something to fear but an opportunity to lead and shape the future.

Our investment in new training offerings, digital and on-demand learning platforms and utilising data-driven insights, has allowed us to stay ahead of the curve and provide our members with the tools they need to succeed in a rapidly changing environment. This forward-thinking approach has enabled us to expand our reach, lift the ICATT brand and foster a more inclusive and accessible community.

In addition, we have placed a significant emphasis on collaboration. We know that the challenges we face cannot be solved in isolation, and that working together with other professional organisations, regulatory bodies and industry leaders is crucial.

By building strong partnerships and alliances, we are better positioned to drive meaningful change within the profession, influence policy decisions and advocate for the issues that matter most to our members and the wider public.

A NEXT YEAR OF EXCELLENCE

As we close this chapter, and prepare to embrace the opportunities of the next, I want to extend gratitude to the Council, our Secretariat, our membership and all our valued stakeholders as we continue expanding the reputation and achievements the Institute.

It is this shared passion, expertise and the relentless pursuit of excellence that have made ICATT what it is today. I am deeply grateful for your contributions, and I am also excited for what the future holds.

Together, we will continue to build on our shared successes and work toward a next year of unparalleled achievement. As we pioneer excellence in our profession, we are not just preparing for the challenges of tomorrow but actively shaping the future of accounting. I look forward to the journey ahead, confident that with your support, we will continue to thrive and succeed in all that we do.

Thank you for your continued trust, partnership and commitment, and we look forward to the Institute of Chartered Accountants of Trinidad and Tobago's 55th year of Pioneering Excellence!



ICATTs Evolving Role of The CFO Event

From left to right, ICATT CEO, Marsha Caballero; Nigel Romano, Senior Director, Moore Trinidad and Tobago; Ian Chinapoo, Chief Executive Officer, Guardian Group; ICATT Vice President, Arun Seenath; ICATT President, Marissa Quashie; Nicholas Jackman, Group CFO, ANSA McAL Group; Adrienne D'Arcy, Country Managing Partner, EY Trinidad and Tobago; Wendell Mitchell, IT Professional and Director, NIPDEC

ACHIEVEMENTS

2024/2025 TERM

01

01

Strengthening the Framework of the Profession

Amendments to the ICATT Legislation are underway, emphasizing transparency, accountability, and continuous training for credible and qualified professionals.



02

Promoting the Public Financial Management (PFM)

ICATT established the Public Sector Committee (PSC) as a working committee of the ICATT Council to enhance accounting, financial reporting, and audit quality in Trinidad and Tobago's public sector. The PSC plays a critical role in advancing International Public Sector Accounting Standards (IPSAS) adoption and aligning public sector financial management with global best practices.



03

Sustainability

ICATT remains committed to promoting a more informed and sustainable world through its Environmental, Social, and Governance (ESG) agenda, ensuring responsible business practices and long-term value creation.



04

Membership Value

The Introduction of iCare with CariCARE – ICATT's Member Benefits Health Plan which is designed to enhance the well-being and financial security of its members by providing comprehensive healthcare coverage, improved benefits, and greater accessibility to wellness support services. This initiative underscores ICATT's commitment to ensuring that members have the resources needed to maintain their health and productivity in both their professional and personal lives.



05

AIFAC 2024 Conference

Successful hosted its 15th Annual International Finance and Accounting Conference, equipping business leaders with the knowledge, skills, and tools necessary to navigate the evolving financial landscape. The event fostered collaboration between industry players, regulatory bodies, and key stakeholders to further deliver impact for the profession.



06

Partnership with AICPA&CIMA

ICATT partnered with AICPA & CGMA to launch the Financial Leadership Program, offering members a pathway to earn the globally recognized CGMA designation and advance their professional credentials.



07

Student Sensitization Campaign

Launched the Accounting for Your Future initiative, to educate and inspire students about the opportunities within the accounting profession. This initiative provided valuable guidance on the pathways to becoming a professional accountant, the skills required for success, and the evolving role of accountants in today's financial landscape.



2024-2025 COUNCIL



Marissa Quashie
CA, FCCA
PRESIDENT



Arun Seenath
CA, FCCA
VICE-PRESIDENT



Dinesh Bhola
CA, FCCA



Adrienne D'Arcy
CA, FCCA



Keith André Mills
CA, FCCA



Christopher Ramjit
CA, FCCA



Edmund Phillips
CA, FCCA, CIRA, BsC.



Renée-Lisa Philip
CA, FCCA, AMLCA



Haseeb Mohammed
CA, FCCA



Desmond Dial
CA, FCCA, MBA



Tamara Sieuraj
CA, FCCA



Tanya Wright
CA, FCCA



COMMITTEE REPORTS

AUDITING & ACCOUNTING STANDARDS COMMITTEE (AASC)

END OF TERM REPORT 2024/25

Committee Mandate	<p>The purpose of the Auditing and Accounting Standards Committee is to improve the standards of Accounting, Auditing and Financial Reporting, in accordance with the International Standards on Auditing (ISAs), and with the International Financial Reporting Standards (IFRS).</p>	
Members	Haseeb Mohammed- Chairman Reneé-Lisa Phillip Rishi Motilal Stacy-Ann Golding Karuna Maharaj Nikessha Lacario (As of September 2024)	Dinesh Bhola- Vice Chairman Daniel Bissoondial Giles Leung Kristianna Scoon Chay Gomez
Chairman's Overview	<p>The Auditing and Accounting Standards Committee (AASC) continues to play a pivotal role in delivering training sessions on pertinent IFRS topics, ensuring that the content is current and relevant for practitioners and contributing to the ongoing professional development of our members and the wider accounting community.</p> <p>In response to the emergence of IFRS Sustainability Standards, the committee has approved a plan to sensitize and train stakeholders on the use and disclosures required.</p> <p>AASC remains vigilant in its commitment to offer a Trinidad and Tobago perspective in the global standard-setting arena. This involves a meticulous review of exposure drafts from both IFRS and ISAs, guaranteeing that our unique regional insights are effectively communicated to standard setters. During the year, committee members along with the Chairman have undertaken to respond on Discussion papers and Exposure drafts which were considered relevant to the national accounting landscape.</p> <p>Through these multifaceted initiatives, the AASC continues to be at the forefront of shaping and influencing accounting and assurance standards in a manner that reflects the distinct needs and nuances of Trinidad and Tobago.</p>	
Summary of Activities	<p>The Auditing and Accounting Standards Committee convened for a total of five (5) meetings during the 2024/2025 term, actively steering various projects and activities aimed at elevating standards and practices within the accounting profession.</p> <p>Through these initiatives, the Auditing and Accounting Standards Committee demonstrated a proactive stance in addressing key challenges, fostering collaboration with stakeholders, and ensuring the profession's alignment with international best practices. This approach reflects the committee's commitment to excellence, ethical conduct, and the continued advancement of the accounting standards.</p> <p>Key accomplishments during this term include:</p> <p>Review of AML Report Template</p> <p>The committee reviewed the Anti-Money Laundering (AML) Report Template, to ensure its relevance and effectiveness in combating financial crimes. A meeting with Central Bank of Trinidad and Tobago has been agreed to discuss the AML report.</p> <p>Education on IFRS S1 & S2</p> <p>The committee approved a plan to sensitize members on the impact of IFRS Sustainability Standards S1 and S2 in the ensuing year.</p> <p>New Audit Standard for Less Complex Entities</p> <p>A position paper on the sensitization and implementation approach to the training to be conducted as it relates to the LCE standards, and the new guidance available from IAASB on Using the ISA for LCE has been approved and will be implemented in the ensuing year.</p>	

DISCIPLINARY PROCEEDINGS AND APPEALS PANEL

END OF TERM REPORT 2024/25

Appointments to the Disciplinary Proceedings Panel and to the Appeals Panel are deemed fit and proper to serve from time to time and on a case by case basis as follows:

- a). Investigation Tribunals
- b). Disciplinary Tribunals
- c). Appeals Committees

All Members shall be drawn from the respectively Panel.

The Disciplinary Proceedings Panel and the Appeals Panel comprises of not more than 30 Members; and 6 of whom shall be non-accountants and 6 shall be attorneys-at-law. Appointment to the respective Panels shall be for a period of 3 years; and members shall be eligible for re-appointment for a further period of 3 years.

Tribunal means the group of persons selected from the Disciplinary Proceedings Panel to adjudicate on Investigatory and Disciplinary matters.

Investigation Tribunals

Investigation Tribunals shall be appointed on a case by case basis from the Disciplinary Proceedings Panel.

The functions of an Investigation Tribunal shall be:

- a). to investigate suspected or alleged acts of improper or unprofessional conduct;
- b). to get clarification as to the suspected or alleged act of improper or unprofessional conduct; and
- c). to ensure that the suspected or alleged act of improper or unprofessional conduct can be properly supported, with a view to considering and deciding whether there is sufficient merit in a complaint or suspected act of improper or unprofessional conduct to warrant the matter being referred to a Disciplinary Tribunal.

Disciplinary Tribunals

Disciplinary Tribunals shall be appointed on a case by case basis from the Disciplinary Proceedings Panel. No Member who has referred a matter to or who has served on the Investigation Tribunal may be a member of the Disciplinary Tribunal that deals with the case in relation to that matter. The function of a Disciplinary Tribunal is to hear and determine cases referred to it by an Investigation Tribunal and the Licensing Committee.

Appeals Committees

Members of an Appeals Committee shall be drawn from the Appeals Panel. The function of an Appeals Committee is to hear and determine appeals against:

- a). refusal of membership by Council
- b). decisions of Investigation and Disciplinary Tribunals
- c). decisions of the Licensing Committee, and
- d). to provide a machinery for the correction of error.

DISCIPLINARY PROCEEDINGS AND APPEALS PANEL

END OF TERM REPORT 2024/25 (CONT'D)

Standing Chairs and Vice-Chairs (Non-Council members)		
Investigation Tribunal	Disciplinary Tribunal	Appeals Committee
Current Chairman Sharda Nanan (ICATT Member) April 11, 2024 - April 10, 2027	Current Chairman Ingrid Lashley (ICATT Member) (appointed on April 15, 2021. Ending October 14, 2026)	Current Chairman SC John Heath (Attorney-at-Law) May 17, 2024 to May 16 2027
Current Vice Chairman Corene Procope (ICATT Member/Attorney) May 17, 2024 to May 16 2027	Current Vice Chairman Derek Mohammed (ICATT Member) May 18, 2023 - May 17, 2026	Current Vice Chairman Howard Dottin (ICATT Member) Appointed April 11 2024, April 10, 2027 Appointed as Vice Chair on May 17, 2024
Former Chairman Nigel Irish (ICATT Member) April 11, 2018 - April 10, 2024	Former Vice Chairman Raymond Crichton (Non-Accountant) April 10, 2018 - April 10, 2024	Former Chairman Retired Madame Justice Annetine Sealey (Non-Accountant) April 10, 2018 - April 10, 2024
Former Vice Chairman Sharda Nanan (ICATT Member) April 9, 2018 - April 10, 2024 Appointed as Chair on April 11, 2024		Former Vice Chairman Steve Waldron (Attorney-at-Law) April 10, 2018 - April 10, 2024
NON-ICATT MEMBER/ATTORNEY-AT-LAW		
Melissa Mano (Appointed on April 11, 2024 to present)	Colin Santana (Appointed on May 18, 2023 to present)	Dawn Calendar (Appointed on May 18, 2023 to present)
Danielle Campbell (Appointed on May 17, 2024 to present)	Alana Beaubrun (Appointed on May 17, 2024 to present)	Stacy-Ann Golding (Appointed on May 18, 2023 to present)
Phillip Wilson (Appointed on May 17, 2024 to present)	Lazena Bourne (Appointed on May 17, 2024 to present)	Ruthven Junior Thompson (Appointed on May 18, 2023 to present)
Tamaica Charles-Phillips (Appointed on May 17, 2024 to present)	Khari Murray (Appointed on May 17, 2024 to present)	Nicole Joseph (Appointed on May 18, 2023 to present)
Belinda James (Appointed on May 17, 2024 to present)	Robert Soverall (Appointed on June 21, 2024 to present)	Dianne Mano (Appointed on May 18, 2023 to present)
	Kathryne Armstrong- Hollingworth (Appointed on June 21, 2024 to present)	Howard Dottin (Appointed on April 11 2024 to present)
NON-ACCOUNTANT MEMBERS		
		Nola Drayton-Smith (Appointed on April 11 2024 to present)
		Ann-Marie James (Appointed on April 11 2024 to present)
		Liszandra Guerra (Appointed on April 11 2024 to present)
		Dwayne Rodrigues-Seijas (Appointed on April 11 2024 to present)
		Shaka Dorant (Appointed on May 17, 2024 to present)
		Daniel Aping (Appointed on May 17, 2024 to present)
		Varesha Besai Attorney- at-Law (Appointed from February 17, 2019, to February 18, 2025, completing two consecutive terms.)
ICATT MEMBERS		

Served two consecutive terms on the Panel during the period April 10, 2018 to April 10, 2024.

Barrie Attzs	Martin De Gannes	Savatary Lopez (Attorney- at-Law)
Dawn Seepersad	Ulric Miller	Binode Bajnath
Colleen Murray	Ravi Suryadevara	Carl Sooko (Attorney- at-Law)
Natasha Ashby		Nigel Romano
Jo-Anne Julien		Donna Jack
		Richard Young
		Pamela Seeshai

The Ex-officio Member - Council members Edmund Phillips and Tanya Wright

DISCIPLINARY PROCEEDINGS AND APPEALS PANEL

END OF TERM REPORT 2024/25 (CONT'D)

SUMMARY OF ACTIVITIES	<p>For the 2024-2025 term, the Investigation Tribunal, Disciplinary Tribunals, and Appeals Committee of ICATT's Disciplinary Proceedings and Appeals Panel have diligently addressed the referred matters. The following provides details of matters received during this term:</p> <p>Investigation Tribunal</p> <p>The Investigation Tribunal received two complaints.</p> <ul style="list-style-type: none">Regarding the complaint received in 2024, although the issue appeared to merit reporting to ICATT, the complainant ultimately decided not to proceed as the complainant did not provide sufficient evidence to substantiate the claims. Given the lack of supporting evidence and the complainant's decision not to assist further, the Tribunal determined that there was no <i>prima facie</i> case. Consequently, the investigation could not proceed or be referred to the Disciplinary Tribunal.An additional complaint was received in February 2025. The Committee is in the process of confirming its composition before proceeding with deliberations. <p>Disciplinary Tribunal</p> <p>The Disciplinary Tribunal received two Statements of Allegations: one from the Investigation Tribunal and the other from the Licensing Committee.</p> <ul style="list-style-type: none">Regarding the matter referred by the Investigation Tribunal, the Member was reprimanded for the breaches and provided with copies of the Code of Professional and Ethical Conduct, along with guidance on ICATT members' roles and responsibilities to external auditors in accordance with ICATT's Rules and Regulations. The Order also required the Member to enrol in an ICATT-approved Ethics CPD course. Additionally, the Member was advised of the responsibilities of Directors of Finance and Audit Committee Chairmen, as outlined in ICATT's Rules and Regulations.Regarding the matter referred by the Licensing Committee to the Disciplinary Tribunal on November 7, 2024, the Tribunal was in the process of scheduling a Disciplinary Hearing to consider the statement of allegations dated November 7, 2024. As the Tribunal was informed that the Member's Auditing Certificate or practising status lapsed in October 2024, and the membership status had been reclassified to that of a Non-Practising Member (MNP), due to the failure to submit a renewal application for an auditing certificate, the pending disciplinary proceedings have been suspended. <p>Appeals Committee</p> <p>The Appeals Committee reviewed matters referred by the Council concerning decisions of the Investigations Tribunals.</p> <ul style="list-style-type: none">In the first case, the Committee determined that the referral had exceeded the allowable timeframe, leading to the dismissal of the appeal, with no order as to costs.A second matter is currently under review but has been suspended due to conflict-of-interest concerns. The Committee is still in the process of confirming a new composition before proceeding with deliberation.
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LICENSING COMMITTEE

END OF TERM REPORT 2024/25

COMMITTEE MANDATE	<p>The sole responsibility of this Committee are as follows:</p> <ol style="list-style-type: none"> a). Considering whether to grant, renew, amend or cancel Practising and Auditing Certificates issued by the Institute; b). Overseeing the Institute's Practice Monitoring Program; and c). Reviewing and taking appropriate action in respect of each monitoring report. 		
MEMBERS	<table border="1" data-bbox="423 440 1627 587"> <tr> <td data-bbox="423 440 1028 587"> Denise Chinpire-O'Reilly – Chairman Dawn Seepersad Avyann Ferguson-Awai Olivia Constantine </td><td data-bbox="1028 440 1627 587"> Nigel Irish – Vice Chairman Barrie Attzs Raymond Crichton Bisnath Maharaj </td></tr> </table>	Denise Chinpire-O'Reilly – Chairman Dawn Seepersad Avyann Ferguson-Awai Olivia Constantine	Nigel Irish – Vice Chairman Barrie Attzs Raymond Crichton Bisnath Maharaj
Denise Chinpire-O'Reilly – Chairman Dawn Seepersad Avyann Ferguson-Awai Olivia Constantine	Nigel Irish – Vice Chairman Barrie Attzs Raymond Crichton Bisnath Maharaj		
MEMBERS	<p>Council Member, Keith André Mills - Ex-Officio Member</p> <p>The non-accountants on the Committee were Avyann Ferguson-Awai, Barrie Attzs, Bisnath Maharaj, Dawn Seepersad, Olivia Constantine and Raymond Crichton.</p> <p>Mrs. Avyann Ferguson-Awai served on the Committee from February 17, 2019, to February 18, 2025, completing two consecutive terms.</p> <p>The terms of the previous Chairs, Nola Drayton Smith and Ann-Marie James, along with members Howard Dottin and Melissa Mano ended on April 10, 2024. They also served two consecutive terms on the Committee.</p>		
CHAIRMAN'S OVERVIEW	<p>The Committee continues to focus on the Practice Monitoring Program, which aims to protect the public interest by ensuring that all audits are conducted in accordance with International Standards on Auditing (ISA) and International Standards on Quality Control No. #1 – Quality Assurance (ISQC1).</p> <p>The Licensing Committee remains committed to ensuring high standards of proficiency across the practicing member body of ICATT and the Committee will continue to follow up and engage with members to ensure further improvements are made in the quality review assessments.</p>		
SUMMARY OF ACTIVITIES	<p>In 2024, the Licensing Committee monitored 18 firms and worked diligently to review each Practice Monitoring Report, ensuring that audit quality remains at the forefront of professional standards. It was noted that 12 firms received satisfactory assessments, resulting in 67% of members receiving a satisfactory assessment, compared to 60% in 2023. This represents an increase of 7% in the proportion of satisfactory reviews from 2023 to 2024.</p> <p>Several CPD programs were organized for our practising members, with a dual focus on strengthening audit practices and enhancing technical competence. These sessions included:</p> <p>Audit Practice Monitoring which was aimed at:</p> <ul style="list-style-type: none"> • Instructing practitioners on proper documentation of audit work. • Teaching practitioners' methods to avoid issues typically encountered during audit monitoring visits. <p>IFRS Training which delivered on</p> <ul style="list-style-type: none"> • The latest International Financial Reporting Standards (IFRS). • Global standards and regulatory requirements, thereby enhancing overall audit quality. <p>The Committee continues to collaborate with the Secretariat to host mandatory workshop sessions designed to further enhance audit quality.</p> <p>During the 2024/2025 term, the Committee convened nine (9) meetings to deliberate on practicing applications and an additional three (3) occasions saw the consideration of applications through round robin procedures.</p> <p>A total of 303 applications were considered and approved, comprising:</p> <p>281 Re-issuance Applications, which included:</p> <ul style="list-style-type: none"> • 128 Practising Certificates (Non-Audit) • 153 Auditing Certificates <p>22 New Applications, which included:</p> <ul style="list-style-type: none"> • 13 Practising Certificates (Non-Audit) • 9 Auditing Certificates 		

LICENSING COMMITTEE - END OF TERM REPORT 2024/25 CONT'D

AUDIT MONITORING VISIT STATISTICS FOR TRINIDAD AND TOBAGO

Year of visit	Total reports	First or routine visit	Second visit (first follow-up)	Fifth visit (fourth follow-up)	Sixth visit (fifth follow-up)	Seventh visit (sixth follow-up)
2024	18	14	2	1	0	1
2023	20	15	1	2	1	1

1 JANUARY 2024 TO 31 DECEMBER 2024

	First or routine visits	Second visit (first follow-up)	Fifth visit (fourth follow-up)	Sixth visit (fifth follow-up)	Seventh visit (sixth follow-up)	Total Visits
Satisfactory	11	0	0	0	1	12
Unsatisfactory outcome – Limited number of serious deficiencies in compliance with auditing standards requiring some improvement	2	2	1	0	0	5
Unsatisfactory outcome – Widespread serious deficiencies in compliance with auditing standards requiring significant improvement	1	0	0	0	0	1
Unsatisfactory outcome – Satisfactory compliance with auditing standards but serious independence issues	0	0	0	0	0	0
Unsatisfactory outcome – Unsatisfactory compliance with auditing standards and serious independence and other issues	0	0	0	0	0	0
TOTAL	14	2	1	0	1	18

1 JANUARY 2009 TO 31 DECEMBER 2024

	First or routine visits	Follow-up visits	Total visits
Satisfactory	85	48	133
Unsatisfactory outcome – Limited number of serious deficiencies in compliance with auditing standards requiring some improvement	15	41	56
Unsatisfactory outcome – Widespread serious deficiencies in compliance with auditing standards requiring significant improvement	61	34	95
Unsatisfactory outcome – Satisfactory compliance with auditing standards but serious independence issues	2	2	4
Unsatisfactory outcome – Unsatisfactory compliance with auditing standards and serious independence and other issues	23	25	48
TOTAL	186	150	336

MEMBERS & STUDENTS RELATIONS COMMITTEE

END OF TERM REPORT 2024/25

COMMITTEE MANDATE	<p>The purpose of the Members and Students Relations committee is to capture members' and students' interests to increase involvement in the institute, encourage greater networking with other accountants, business communities and the government to increase awareness of ICATT's profile and to develop CPD programs for all members as an initiative to increase the expansion of the membership base.</p>	
MEMBERS	<p>Desmond Dial – Chairman Sasha Ramharakh Atiba Caddle Robert Reis</p>	<p>Edmund Phillips – Vice Chairman Andrea Borneo-Ragoo Haimchan Ramdeo</p>
CHAIRMAN'S OVERVIEW	<p>Over the past year, the Members and Students Relations Committee has focused on strengthening engagement within the institute, fostering valuable connections across the accounting profession and business community. Through targeted initiatives, we have enhanced networking opportunities, expanded CPD programs, and increased awareness of ICATT's role in the industry. These efforts continue to support our commitment to professional growth and a more engaged membership base.</p> <p>ICATT's Annual International Finance and Accounting Conference (AIFAC) continues to be a staple in the profession's calendar.</p> <p>In 2024 AIFAC 2024 saw a remarkable increase in attendee participation with a growth in registration numbers when compared to previous years. This growth is a testament to the conference's expanding influence and the value it provides to its attendees. Participants included business, finance and accounting professionals from diverse industries, academicians, and key stakeholders.</p> <p>The conference also included panel discussions on Elevating Strategy: Cultivating Catalysts for Excellence, Driving Excellence with Talent, The road to Profitability – Strategies for Small Medium Enterprise and Leadership in Action: The Big Picture.</p> <p>AIFAC 2024 culminated in a spectacular Networking Event, leaving attendees with fond memories and newfound connections. This year's conference, consistently known for its engaging sessions and innovative presentations, concluded on a high note with an evening of entertainment and social interaction.</p> <p>You spoke and we listened! The ICATT Membership Survey served as a direction to launch a Health Care program for members. The Council approved a group health plan which will also see members benefitting from discounts on health services throughout Trinidad and Tobago.</p> <p>Engaging with potential student population was also a critical objective for 2024. ICATT attended various school visits and career fairs to share more about the accountancy profession and encourage students to see the viability of becoming an accountant. These initiatives reaffirm the importance of early engagement in shaping career decisions. The MSRC remains committed to expanding its outreach efforts, ensuring that students are well-informed and inspired to consider accounting as a rewarding profession.</p>	

MEMBERS & STUDENTS RELATIONS COMMITTEE

END OF TERM REPORT 2024/25 (CONT'D)

SUMMARY OF ACTIVITIES	<p>The MSRS held six (6) meetings to date, during the term 2024/2025. Some notable initiatives included:</p> <p>Student Sensitization Campaign</p> <p>This campaign was designed to introduce young individuals to the accounting profession, highlighting its diverse career paths and opportunities. Through school visits, career expos, and a webinar, the campaign successfully engaged students, sparking curiosity and interest in the field. School visits were made to Arima Central Government and St. Joseph's Convent, San Fernando. Students actively participated, showing enthusiasm for learning about the profession and the required steps to become a Chartered Accountant.</p> <p>Caribbean Airlines Career Expo</p> <p>ICATT secured a booth at the Caribbean Airlines Career Expo (November 6-8, 2024), where students from across Trinidad & Tobago explored the benefits of accounting as a career. This platform allowed for meaningful interactions, further strengthening awareness of the profession.</p> <p>Accounting for You Webinar</p> <p>ICATT hosted this flagship webinar event titled on October 2, 2024, which provided deeper insights into the profession. Led by industry experts, the session covered essential qualifications, career pathways, and real-world success stories, offering valuable guidance to aspiring accountants.</p> <p>Annual International Finance and Accounting Conference 2024</p> <p>This year's conference theme, Pioneering Excellence, underscored the commitment to advancing the fields of business, finance and accounting. The theme was reflected in the quality of presentations, the expertise of the speakers, and the enthusiastic participation of the attendees. The AIFAC has a tradition of setting high standards, and this year's event continued to set the bar even higher.</p> <p>iCare with CARICARE Member Medical Plan</p> <p>This plan is an all-encompassing health plan introduced exclusively for members of the Institute of Chartered Accountants of Trinidad and Tobago (ICATT) and their dependents. This program aims to provide an extensive range of health benefits, support services, and additional perks through the CARICARE card.</p>
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PROFESSIONAL ACCOUNTANTS IN BUSINESS COMMITTEE

END OF TERM REPORT 2024/25

COMMITTEE MANDATE	<p>The purpose Professional Accountants In Business committee is to reach out to, and serve the professional accountants in Trinidad and Tobago, who work in industry, commerce, education, public sector and non-profit organizations. This committee focuses on exposing professional accountants to global developments, good practice guidance and knowledge sharing that will enhance the role and domain of professional accountants in business.</p>	
MEMBERS	<p>Keith Andre Mills – Chairman Anand Ramberan Michelle Newallo Wayne Diaz Ansuya Babwah</p>	<p>Tamara Seiuraj – Vice Chairman Nadia Mohammed Petal Benoit Daniel Aping</p>
CHAIRMAN'S OVERVIEW	<p>Over the past year, the PAIB committee has remained committed to equipping accountants with the tools, knowledge, and opportunities needed to excel in an ever-evolving business environment.</p> <p>Additionally, the committee has focused its efforts on thought leadership and providing valuable insights on critical topics such as Artificial Intelligence, ethics and sustainability.</p> <p>As we look ahead, our focus remains on increasing engagement, expanding professional development opportunities, and advocating for the value of accountants in business. I also extend my sincere gratitude to our committee members for their dedication and to our members for their continued participation and feedback. Together, we will continue to strengthen the profession and drive meaningful change.</p>	
SUMMARY OF ACTIVITIES	<p>In 2024, the Professional Accountants in Business (PAIB) Committee actively engaged in initiatives aimed at strengthening the role and value of professional accountants across various sectors.</p> <p>Tobago Engagement</p> <p>The Committee initiated plans to expand ICATT's presence in Tobago. A dedicated sub-committee was formed to develop an Action Plan, ensuring strategic engagement with key stakeholders, including the Tobago House of Assembly (THA), business chambers, associations, and the banking sector.</p> <p>Content Creation & Thought Leadership</p> <p>The PAIB Committee continued building its Content Plan and Repository Framework, curating topics for thought leadership pieces under the 'Professional Accountants In-Practice Series.' These articles aim to provide practical insights for accountants in practice, covering areas such as fraud, sustainability, pension governance, corporate tax planning, and cash flow management.</p> <p>Ethics Seminar</p> <p>The Ethics Seminar served as a critical reminder of the fundamental role ethics plays in the accounting profession. Participants emphasized the importance of upholding the profession's code of conduct, recognizing that ethical decision-making not only strengthens individual careers but also contributes to the broader success of the country's financial landscape. The discussion was highly relevant, with many attendees identifying directly with the ethical dilemmas explored during the session. While the seminar was well-presented and informative, some participants expressed interest in a deeper dive into specific ethical challenges. Overall, the session reinforced the necessity of continuous engagement with ethical principles to maintain trust, accountability, and professional excellence.</p> <p>Touch Points Survey</p> <p>In November, the committee undertook a proactive approach to understanding the needs of members by developing the Touch Points Survey. This initiative aims to identify key areas where the PAIB community requires further support and advocacy. Once executed, the insights gathered will help shape future initiatives to ensure we provide relevant and impactful support to our members.</p> <p>These initiatives collectively contribute to the PAIB Committee's mission of equipping professional accountants with the tools and knowledge needed to excel in an evolving business landscape.</p>	

SMALL & MEDIUM-SIZED PRACTITIONERS COMMITTEE

END OF TERM REPORT 2024/2025

COMMITTEE MANDATE	The primary roles of the Small and Medium Sized Practitioners committee are to address issues affecting small and medium practitioners, be champions for changes including exerting influence on other stakeholders and to make recommendations to Council.	
MEMBERS	Renée Lisa Phillip – Chairman Jiselle Renaud- De Silva Rishi Dinanath Shalini Budhu	Christopher Ramjit – Vice Chairman Dana Joseph Hakeem Ahmad Nalini Suratsingh
CHAIRMAN'S OVERVIEW	<p>2024 was a year of impactful initiatives for the SMP community. The implementation of IFRS Accounting Standard 17 (Insurance Contracts) was a significant development that required practitioners to quickly adapt to new technical and financial reporting requirements. Despite the challenges, SMPs demonstrated agility, embracing the learning curve and leveraging available resources to maintain the highest professional standards.</p> <p>The SMP Committee remained steadfast in its mission to support practitioners by providing education, advocacy, and professional development opportunities. One of the major highlights of the year was the emphasis on thought leadership. The Committee produced a variety insightful articles covering key areas such as cybersecurity, quality assurance in auditing, technology integration, and evolving client needs. These resources were designed to equip SMPs with the tools necessary to navigate industry changes effectively.</p> <p>Another key achievement was the launch of the SMP video, which highlighted the invaluable contributions of SMPs to the business community and national landscape. This initiative reinforced the role of the SMP sector as a dynamic and essential part of the financial ecosystem. Additionally, targeted training sessions addressed pressing industry concerns, ensuring that SMPs remain well-prepared to meet the demands of a changing regulatory environment.</p> <p>As we look to the future, the SMP Committee remains committed to fostering excellence within the community. Through continued advocacy, education, and collaboration, we will ensure that SMPs are empowered to thrive in an evolving financial and regulatory landscape.</p>	
SUMMARY OF ACTIVITIES	<p>The SMP Committee held eight (8) meetings for the period and engaged in initiatives designed to strengthen the SMP sector and enhance professional growth.</p> <p>SMP Video Launch</p> <p>At the start of the term, the Committee launched a video showcasing the critical role of SMPs in the business landscape. This initiative highlighted the invaluable contributions of SMPs to businesses and the economy, reinforcing their role as a formidable force in the profession. By demonstrating the expertise, adaptability, and commitment of SMPs, the video served as a powerful testament to the impact of the community.</p> <p>Thought Leadership</p> <p>Recognizing the importance of continuous learning, the Committee produced seven (7) thought leadership articles on essential topics:</p> <ul style="list-style-type: none">• SMPs and Cybersecurity• Quality Assurance in Auditing• The Integration of Technology by SMPs• Adapting to Evolving Client Needs and Market Trends• Time Management for Auditors• The Importance of Effective Communication• Client Trust <p>These articles serve as a valuable resource for SMPs and are available under the “Resources” section of the SMP Committee page on the ICATT website.</p> <p>Training and Development</p> <p>The Committee successfully hosted several virtual training sessions to enhance the technical competencies of SMPs. These sessions included:</p> <ul style="list-style-type: none">• Enhancing Cybersecurity for SMEs in Trinidad and Tobago• Best Practice for a Substantive Audit• Preparing and Analysing Financial Statements <p>Additionally, in collaboration with the Audit and Accounting Standards Committee, the SMP Committee played a key role in developing a roadmap for training in International Standards on Auditing for Less Complex Entities (ISA for LCEs). This roadmap is expected to guide training efforts in the next reporting period.</p> <p>As the SMP community continues to evolve, the Committee remains committed to providing the necessary support, education, and advocacy to ensure SMPs are well-equipped to excel in their practice.</p>	

TAXATION COMMITTEE REPORT

END OF TERM REPORT 2024/25

COMMITTEE MANDATE	The Taxation Committee assists the general membership in developing expertise in taxation and related areas and seeks input from the membership to make representations and suggestions to the Ministry of Finance on ways to improve tax administration..	
MEMBERS	Arun Seenath – Chairman Shivanan Deopersad Rupert Gooding Sinanan Dass Jo-Anna Mark Anil Avery Bridglal	Christopher Ramjit – Vice Chairman Keith Robinson Carl Sooko Yolande Marshall Susan Ramsamooj Shaka Dorant
CHAIRMAN'S OVERVIEW	<p>Over the past year, the committee has remained active in strengthening our collaborations with key stakeholders in the tax sector.</p> <p>AIFAC 2024 provided a valuable platform to engage with the Minister of Finance and Trinidad and Tobago Revenue Authority Director General, Ms. Patsy Latchman-Atterbury. These discussions reinforced our commitment to fostering meaningful relationships that will benefit the profession and stakeholders in the long run.</p> <p>Looking ahead, the committee plans to expand CPD offerings, incorporating member feedback to ensure the intended sessions address topics of greatest interest in the upcoming year.</p>	
SUMMARY OF ACTIVITIES	<p>The Taxation Committee held five (5) meetings for the Term 2024/25.</p> <p>The following activities were the highlights for the Committee:</p> <p>National Budget 2024/25</p> <p>The Committee responded to requests from the Ministry of Finance for proposals for the Budget 2024–2025, and the Ministry adopted several of the Committee's recommendations into the Finance Act. Subsequent to the reading of the budget the Taxation Committee Chair, Arun Seenath as well as member, Shivanan Deopersad, represented ICATT on a number of post-budget panels.</p> <p>CPD Sessions 2024</p> <p>The Committee hosted a Withholding Tax workshop, led by Ms. Tonika Wilson-Gabriel. In the upcoming term, our intention is to hold a CPD session on 'Case Studies in Tax Law' in addition to other topics.</p> <p>Tax Certification Program</p> <p>In alignment with the 2022- 2025 Strategic Plan of the Institute, the Committee along with the CEO is working to establish a local tax certification program through partnership with the Arthur Lok Jack School of Business. There have been meetings held with the institute, and a sub-committee formed to determine the syllabus and technical areas to be addressed in the certification program.</p> <p>Engagement with the TTRA</p> <p>In the upcoming term, the Committee resolved that it will be writing, through the secretariat, to the Director General of the TTRA to identify process and other specific concerns taxpayers face, and make the relevant recommendations to see these issues be addressed in the interest of all involved.</p> <p>Thought Leadership</p> <p>In the upcoming term, members of the committee will be sharing articles on tax hot topics affecting the membership and will have these shared through the secretariat and on the website.</p>	



FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER, 2024



The Institute of Chartered Accountants of Trinidad and Tobago

Financial Statements for the year ended 31st December, 2024



CONTENTS PAGE

Statement of Council's Responsibilities	31
Independent Auditor's Report	32 – 33
Statement of Financial Position	34
Statement of Profit or Loss and Other Comprehensive Income	35
Statement of Changes in Funds	36
Statement of Cash Flows	37
Accounting Policies	41 – 45
Notes to the Financial Statements	46 – 47

Statement of Council's Responsibilities

The Council of The Institute of Chartered Accountants of Trinidad and Tobago (The Council) is responsible for the following:

- Preparing and fairly presenting the accompanying financial statements of The Institute of Chartered Accountants of Trinidad and Tobago (the Institute), which comprise the Statement of Financial Position as at 31 December, 2024, the Statement of Profit or Loss and Other Comprehensive Income, Statement of Changes in Funds, and Statement of Cash Flows for the year then ended, and a summary of significant accounting policies and other explanatory information;
- Ensuring that the Institute keeps proper accounting records;
- Selecting appropriate accounting policies and applying them in a consistent manner;
- Implementing, monitoring and evaluating the system of internal control that assures security of the Institute's assets, detection/prevention of fraud and the achievement of the Institute's operational efficiencies;
- Ensuring that the system of internal control operated effectively during the reporting period;
- Producing reliable financial reporting that complies with laws and regulations, including the Companies Act, and
- Using reasonable and prudent judgment in the determination of estimates.

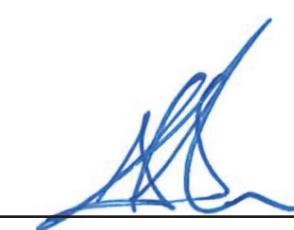
In preparing these audited financial statements, the Council utilised the International Financial Reporting Standard for Small and Medium-sized Entities (IFRS for SMEs), as issued by the International Accounting Standards Board and adopted by The Institute of Chartered Accountants of Trinidad and Tobago. Where the International Financial Reporting Standard for Small and Medium-sized Entities presented alternative accounting treatments, Council chose those considered most appropriate in the circumstances.

Nothing has come to the attention of the Council to indicate that the Institute will not remain a going concern for the next twelve months from the reporting date, or up to the date the accompanying financial statements have been authorised for issue, if later.

Council affirms that it has carried out its responsibilities as outlined above.



Signed
Title: President
Date: 20 February 2025



Signed
Title: Vice-President
Date: 20 February 2025

**Independent Auditor's Report
To the Members of
The Institute of Chartered Accountants of Trinidad and Tobago**

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying Financial Statements of The Institute of Chartered Accountants of Trinidad and Tobago (theInstitute), which comprise the Statement of Financial Position as at 31 December, 2024, and the Statement of Profit or Loss and Other Comprehensive Income, the Statement of Changes in Funds and the Statement of Cash Flows for the year then ended and Notes to the Financial Statements, including a summary of significant accounting policies.

In our opinion, the accompanying Financial Statements present fairly, in all material respects, the financial position of The Institute of Chartered Accountants of Trinidad and Tobago as at 31 December, 2024, and its financial performance and its cash flows for the year then ended in accordance with the International Financial Reporting Standard for Small and Medium-sized Entities (IFRS for SMEs).

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Institute in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code), and we have fulfilled our other ethical responsibilities in accordance with the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of the Council for the Financial Statements

The Council is responsible for the preparation and fair presentation of the Financial Statements in accordance with IFRS for SMEs and for such internal control as the Council determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the Financial Statements, the Council is responsible for assessing the Institute'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 the Council either intends to liquidate the Institute or to cease operations, or has no realistic alternative but to do so.

The Council is responsible for overseeing the Institute's financial reporting process.

**Independent Auditor's Report
To the Members of
The Institute of Chartered Accountants of Trinidad and Tobago**

Report on the Audit of the Financial Statements (continued)

Auditor's Responsibilities for the Audit of the Financial Statements

Our 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 our 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, we exercise professional judgment and maintain professional scepticism throughout the audit. We 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 our 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 Institute's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Council.
- Conclude on the appropriateness of the Council'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 Institute's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditor's Report to the related disclosures in the Financial Statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Institute to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Financial Statements, including the disclosures, and whether the Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation. We are responsible for the direction, supervision and performance of the audit. We remain solely responsible for our audit opinion.

We are responsible for the direction, supervision and performance of the audit. We remain solely responsible for our audit opinion.

We 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 we identify during our audit.

V AEGIS Business Solutions
Chartered Accountants
Port of Spain
Trinidad, West Indies
20th February 2025

The Institute of Chartered Accountants of Trinidad and Tobago

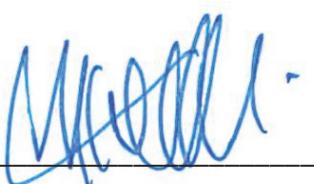
**Statement of Financial Position
as at 31 December, 2024**

	Notes	2024	2023
		\$	\$
ASSETS			
Non-current Assets			
Property and equipment	2	576,225	607,254
Intangible assets	3	106,277	159,408
		<u>682,502</u>	<u>766,662</u>
Current Assets			
Cash and cash equivalents	4	6,709,822	5,738,151
Receivables and prepayments	5	790,933	743,213
Taxation refundable		<u>19,854</u>	<u>11,892</u>
		<u>7,520,609</u>	<u>6,493,256</u>
Total Assets		<u>8,203,111</u>	<u>7,259,918</u>
EQUITY & LIABILITIES			
Capital and Reserves			
Accumulated Fund		5,466,223	5,016,577
Benevolent Fund	6	<u>298,267</u>	<u>274,601</u>
		<u>5,764,490</u>	<u>5,291,178</u>
Current Liabilities			
Trade and other payables	7	1,684,914	1,446,497
Deferred income		<u>753,707</u>	<u>522,243</u>
		<u>2,438,621</u>	<u>1,968,740</u>
Total Equity & Liabilities		<u>8,203,111</u>	<u>7,259,918</u>

The Accounting Policies on pages 8 to 11 and the Notes on pages 12 to 17 are an integral part of these Financial Statements.

On 20th February 2025 the Council of The Institute of Chartered Accountants of Trinidad and Tobago authorised these Financial Statements for issue.

President



Council Member



The Institute of Chartered Accountants of Trinidad and Tobago

**Statement of Profit or Loss and Other Comprehensive Income
for the year ended 31 December, 2024**

	Notes	2024	2023
		\$	\$
REVENUE			
Members' subscriptions and fees	8	2,024,290	1,948,230
Students' subscriptions, fees and joint scheme income	9	820,210	721,004
Interest income		69,006	58,188
Other income	10	<u>2,152,984</u>	<u>2,008,786</u>
		<u>5,066,490</u>	<u>4,736,208</u>
EXPENSES			
Depreciation and amortization	2 & 3	(111,730)	(144,121)
Employees' salaries and benefits	11	(1,573,175)	(1,647,200)
Other operating expenses	12	<u>(2,880,653)</u>	<u>(2,527,290)</u>
		<u>(4,565,558)</u>	<u>(4,318,611)</u>
Surplus before taxation		500,932	417,597
Taxation charge	13	<u>(27,620)</u>	<u>(27,008)</u>
Surplus after taxation		<u>473,312</u>	<u>390,589</u>

The Accounting Policies on pages 8 to 11 and the Notes on pages 12 to 17 are an integral part of these Financial Statements.

The Institute of Chartered Accountants of Trinidad and Tobago

**Statement of Changes in Funds
for the year ended 31 December, 2024**

	Accumulated Fund \$	Benevolent Fund \$	Total Funds \$
Year ended 31 December, 2024			
Balance at 1 January, 2024	5,016,577	274,601	5,291,178
Surplus for the year 2024	473,312	--	473,312
Transfer to Benevolent Fund	(23,666)	23,666	--
Balance at 31 December, 2024	5,466,223	298,267	5,764,490
Year ended 31 December, 2023			
Balance at 1 January, 2023	4,645,516	255,073	4,900,589
Surplus for the year 2023	390,589	--	390,589
Transfer to Benevolent Fund	(19,528)	19,528	--
Balance at 31 December, 2023	5,016,577	274,601	5,291,178

The Accounting Policies on pages 8 to 11 and the Notes on pages 12 to 17 are an integral part of these Financial Statements.

Statement of Cash Flows
for the year ended 31 December, 2024

	2024	2023
	\$	\$
Cash Flows from Operating Activities		
Surplus before taxation	500,932	417,597
Adjustments for non-cash income and expenses:		
Depreciation and Amortization of property and equipment	111,729	144,121
Interest income	(69,006)	(58,188)
	<u>543,655</u>	<u>503,530</u>
Changes in Operating Assets and Liabilities		
Increase in receivables and prepayments	(47,720)	(140,119)
Increase in trade and other payables	238,417	873,472
Increase/(decrease) in deferred income	231,464	(154,057)
Cash generated from operating activities	<u>965,816</u>	<u>1,082,826</u>
Interest received	69,006	58,188
Taxes paid	(35,581)	(27,008)
Net cash generated from operating activities	<u>999,241</u>	<u>1,114,006</u>
Cash Flows from Investing Activities		
Purchase of non-current assets	(27,570)	(31,976)
Net cash used in investing activities	<u>(27,570)</u>	<u>(31,976)</u>
Net increase in cash and cash equivalents	971,671	1,082,030
Cash and cash equivalents at beginning of year	<u>5,738,151</u>	<u>4,656,121</u>
Cash and Cash Equivalents at End of Year (Note 4)	<u>6,709,822</u>	<u>5,738,151</u>

The Accounting Policies on pages 8 to 11 and the Notes on pages 12 to 17 are an integral part of these Financial Statements.

The principal accounting policies applied in the preparation of these Financial Statements are set out below. These policies have been consistently applied to all years.

a.) Basis of Preparation

These Financial Statements have been prepared in accordance with the International Financial Reporting Standard for Small and Medium-sized Entities (IFRS for SMEs) under the historical cost convention, as modified by the revaluation of available-for-sale investments. The preparation of Financial Statements in conformity with the IFRS for SMEs requires the use of certain critical accounting estimates. It also requires management to exercise its judgment in the process of applying the Institute's accounting policies.

b.) Financial Instruments

Financial instruments carried on the Statement of Financial Position include cash and cash equivalents, receivables, accounts payable and are stated at their approximate fair values determined in accordance with the policy statements disclosed.

c.) Use of Estimates

The preparation of Financial Statements in conformity with IFRS for SMEs requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the Financial Statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

d.) Property and Equipment

Property and equipment are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management. The Institute adds to the carrying amount of an item of property, plant and equipment the cost of replacing parts of such an item when that cost is incurred if the replacement part is expected to provide incremental future benefits to the Institute. The carrying amount of the replaced part is derecognised.

All other costs associated with repairs and maintenance are charged to the Statement of Profit or Loss and Other Comprehensive Income during the period in which they are incurred. Depreciation on other assets is charged so as to allocate the cost over their estimated useful lives as follows:

Office premises	-	2% per annum on the straight-line basis
Office equipment	-	20% per annum on the reducing balance basis
Computer equipment	-	33.33% per annum on the reducing balance basis
Furniture, fixtures and fittings	-	10% per annum on the reducing balance basis

The residual values of assets and their useful lives are reviewed and adjusted, if appropriate, at each Statement of Financial Position date.

Profits or losses on disposal of property and equipment are determined by comparing proceeds with the carrying amount and are included in administrative expenses in the Statement of Profit or Loss and Other Comprehensive Income, thus reducing or increasing these expenses as appropriate.

Property and Equipment are reviewed for impairment losses whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the carrying amount of the asset exceeds its recoverable amount, which is the higher of an asset's net selling price and value in use.

e.) Intangible Assets

Intangible Assets are purchased computer software that is stated at cost less accumulated depreciation and any accumulated impairment losses. It is amortised over its estimated useful life at 33.33% per annum on the reducing balance basis. If there is an indication that there has been a significant change in amortisation rate, useful life or residual value of an intangible asset, the amortisation is revised prospectively to reflect the new expectations.

f.) Trade Receivables

Trade Receivables are carried at original invoice amount less provision made for impairment of these receivables. A provision for impairment of trade receivables is established when there is objective evidence that the Institute will not be able to collect all amounts due according to the original terms of the receivables. The amount of the provision is the difference between the carrying amount and the recoverable amount. Provisions for impairment of receivables are included in the Statement of Profit or Loss and Other Comprehensive Income.

g.) Cash and Cash Equivalents

Cash and Cash Equivalents are carried in the Statement of Financial Position at cost and comprise cash in hand, cash at bank, funds held in Trinidad and Tobago Dollar (TTD) and United States Dollar (USD) Income Funds, and other short-term highly liquid investments.

h.) Accounts Payable

Accounts Payable are obligations on the basis of normal credit terms and do not bear interest. Accounts payable are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

i.) Deferred Income

Subscriptions received in the current year for the following year are recorded as a liability. These amounts are then transferred to revenue in the year to which they relate. Members' and students' prepayments are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

j.) Provisions

Provisions are recognised when the Institute has a present legal or constructive obligation as a result of past events, it is probable that an outflow of resources will be required to settle the obligation and the amount has been reliably estimated. Provisions are not recognised for future operating losses. Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one item included in the same class of obligations may be small.

Provisions are measured at the present value of the expenditure expected to be required to settle the obligation using a pre-taxrate that reflects current market assessments of the time value of money and the risks specific to the obligation. The increase in the provision due to passage of time is recognised as interest expense.

When some or all of the economic benefits required to settle a provision are expected to be recovered from a third party, a receivable is recognised as an asset if it is virtually certain that reimbursement will be received and the amount of the receivable can be measured reliably.

k.) Foreign Currency Translation

a) Functional and Presentation Currency

Items included in the Financial Statements of the Institute are measured using the currency of the primary economic environment in which the Institute operates ('the functional currency'). These Financial Statements are presented in Trinidad and Tobago Dollars (TTD), which is the Institute's functional and presentation currency.

b) Transactions and Balances

Foreign currency transactions are translated into the functional currency using the exchange rates prevailing at the dates of the transactions. Foreign exchange gains and losses resulting from the settlement of such transactions and from the translation at year end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in the Statement of Profit or Loss and Other Comprehensive Income. All other foreign exchange gains and losses are presented in the Statement of Profit or Loss and Other Comprehensive Income within Other Income.

l.) Pensions

The Institute has a defined contribution plan. A defined contribution plan is a pension plan under which the Institute pays fixed contributions into a separate entity and has no legal or constructive obligations to pay further contributions if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods. The Institute pays contributions to publicly or privately administered pension insurance plans on a mandatory or contractual basis. The contributions are recognised as employee benefit expense when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as an asset.

m.) Revenue Recognition

Revenue comprises the fair value of the consideration received or receivable for the sale of goods and services in the ordinary course of the Institute's activities and it is recognised on an accrual basis.

Subscription Income

Student and membership subscriptions are initially recorded as deferred revenue and are recognised on a straight-line basis over the period to which they relate.

Interest Income

Interest income is recognised on the accrual basis.

Seminar and Events Income

Income from seminars and events is recognised on a net basis once the event has been held. Income collected or expenses incurred are deferred if received or incurred in advance of the seminar or event.

n.) Taxation

The charge to taxation is computed using currently enacted rates in respect of the year of income under review on taxable profits derived from income streams that are subject to a charge to tax under the Income Tax and Corporation Tax Acts respectively. Business Levy is computed at the rate of 0.6% on revenues that are subject to tax under the taxing provisions except for membership dues and subscription fees which are exempted under the Income Tax and Corporation Tax Acts. Green Fund Levy is computed at the rate of 0.3% on revenues that are subject to tax under the taxing provisions previously mentioned.

**Notes to the Financial Statements
for the year ended 31 December, 2024**

1 Incorporation and Activities

The Institute of Chartered Accountants of Trinidad and Tobago (the Institute) was incorporated by Act No. 33 of 1970 and is domiciled in the Republic of Trinidad and Tobago with its registered office located at 2nd Floor, Building A, Professional Centre, 11-13 Fitzblackman Drive South, Woodbrook, Port of Spain. The Institute's activities are to regulate the ethics, discipline, professional conduct and standards of its members and students and to promote and increase the knowledge, skill and proficiency of its members and students.

2 Property and Equipment

	Office Premises	Office Equipment	Computer Equipment	Furniture Fixtures and Fittings	Total
	\$	\$	\$	\$	\$
Cost					
1 January, 2024	692,383	291,701	582,858	264,031	1,830,973
Additions	--	1,999	16,750	8,821	27,570
31 December, 2024	692,383	293,700	599,608	272,852	1,858,543
Accumulated Depreciation					
1 January, 2024	279,361	223,340	512,030	208,988	1,223,719
Annual depreciation	13,848	13,705	25,467	5,579	58,599
31 December, 2024	293,209	237,045	537,497	214,567	1,282,318
Carrying Amount					
31 December, 2024	399,174	56,655	62,111	58,285	576,225
Cost					
1 January, 2023	692,383	277,520	569,058	260,036	1,798,997
Additions	--	14,181	13,800	3,995	31,976
31 December, 2023	692,383	291,701	582,858	264,031	1,830,973
Accumulated Depreciation					
1 January, 2023	265,512	209,350	481,222	203,205	1,159,290
Annual depreciation	13,848	13,990	30,808	5,783	64,429
31 December, 2023	279,361	223,340	512,030	208,988	1,223,719
Carrying Amount					
31 December, 2023	413,022	68,361	70,828	55,043	607,254

**Notes to the Financial Statements
for the year ended 31 December, 2024 (continued)**

3 Intangible Assets	2024	2023
	\$	\$
Opening net book value	159,408	239,100
Annual amortization	(53,131)	(79,692)
Closing net book value	<u>106,277</u>	<u>159,408</u>

4 Cash and Cash Equivalents	2024	2023
	\$	\$
Income fund	4,127,955	4,171,456
Cash at bank	2,579,867	1,564,695
Cash in hand	<u>2,000</u>	<u>2,000</u>
	<u>6,709,822</u>	<u>5,738,151</u>

The Income Fund investments have been classified as cash equivalents as they are available for working capital requirements. The effective interest rate of these funds at the year-end was 1% (2023: 1%).

The carrying amounts of the Institute's foreign currency denominated monetary assets translated to the functional currency at the end of the reporting period are as follows:

5 Receivables and Prepayments	2024	2023
	\$	\$
USD Income and Growth	<u>46,293</u>	<u>46,769</u>
Receivables	622,764	630,233
Prepayments	155,349	100,160
VAT refund	<u>12,820</u>	<u>12,820</u>
	<u>790,933</u>	<u>743,213</u>

**Notes to the Financial Statements
for the year ended 31 December, 2024 (continued)**

5 Receivables and Prepayments (continued)

As at 31 December 2024, Trade Receivables of \$355,036 (2023: \$527,302) were fully performing.

Trade Receivables are non-interest bearing and due upon receipt or on 30 days term.

The ageing analysis of receivables is as follows:

	Total	Past due but not impaired			>90 days
		Neither past due nor impaired	30-60 days	60-90 days	
		\$	\$	\$	
2024	622,764	46,405	271,457	37,174	267,728
2023	630,233	18,347	435,301	73,654	102,931

6	Benevolent Fund	2024	2023
		\$	\$
	Balance at end of year	298,267	274,601

The Benevolent Fund which was established in 1982 is an accumulation of a maximum of 5% of the profit for the year transferred each year. From time to time, the net profit of events held by the Institute may be transferred to the Fund. The purpose of the Benevolent Fund is to provide aid to distressed members of the Institute.

7	Trade and Other Payables	2024	2023
		\$	\$
	Accrued Liabilities	752,356	860,369
	Trade Payables	755,647	316,536
	VAT Payable	176,911	269,592
		1,684,914	1,446,497

The Institute completed negotiations with the trade union for the period 2024-2026. Retroactive salary variation due to certain employees were remitted within this financial year (2024). Thus, no accrual is necessary for this year.

**Notes to the Financial Statements
for the year ended 31 December, 2024 (continued)**

8 Members' Subscriptions and Fees	2024	2023
	\$	\$
Members not in practice	903,972	860,162
Members in practice - audit	608,639	603,525
Members in practice - non-audit	362,232	339,491
Firm registration	114,500	118,500
Members resident overseas	15,840	11,792
Application fees	17,567	14,540
Retired members	1,540	220
	2,024,290	1,948,230

9 Students' Subscriptions, Fees and Joint Scheme Income	2024	2023
	\$	\$
Subscriptions and fees	648,980	555,867
Joint scheme subvention	171,230	165,137
	820,210	721,004

10 Other Income	2024	2023
	\$	\$
Profit from seminars and other events	2,136,536	1,980,649
Miscellaneous	14,635	26,288
Profit from sale of publications	1,813	1,849
	2,152,984	2,008,786

11 Employees' Salaries and Benefits	2024	2023
	\$	\$
Salaries	1,429,382	1,481,998
Employer's pension contributions and NIS	93,467	98,538
Employer's medical plan contributions	28,752	28,585
Staff learning and development	15,707	23,144
Staff uniforms	5,867	14,935
	1,573,175	1,647,200

Notes to the Financial Statements
for the year ended 31 December, 2024 (continued)

12 Other Operating Expenses	2024	2023
	\$	\$
Consultancy	683,100	598,996
Practice monitoring	424,618	399,908
IT maintenance	307,737	342,228
Occupancy	224,514	224,154
Subscription - ICAC	168,908	168,908
Travel	271,042	164,980
Amendments ICATT Legislation	123,825	--
Public relations	112,226	115,598
Bank charges	97,627	97,685
Council / committee meetings	88,706	84,712
Telephone	47,316	56,912
Insurance	55,791	54,032
Committee activities	38,592	--
Repairs and maintenance	31,586	41,260
Subscription - IFAC	35,252	36,237
Audit fees	32,250	32,250
Groceries	39,379	29,964
Legal fees	--	23,100
Stationery and office supplies	17,688	11,935
Annual General Meeting	32,037	11,070
Security	11,818	10,115
Local subscriptions	6,870	8,352
Postage and printing	14,576	9,997
End of year function	10,146	3,500
Transportation	5,049	1,397
	<hr/>	<hr/>
	<u>2,880,653</u>	<u>2,527,290</u>

13 Taxation	2024	2023
	\$	\$
The taxation charge comprised the following:		
Green Fund Levy	15,019	14,032
Business Levy	12,601	12,976
	<hr/>	<hr/>
	<u>27,620</u>	<u>27,008</u>

14 Related-party Transactions

Key Management Compensation

The compensation paid or payable to all key management for employee service is shown below:

	2024	2023
	\$	\$
Total Key Management Compensation	<u>618,900</u>	<u>601,200</u>

15 Contingent Liabilities – Litigation

As at 31 December 2024, there were no legal proceedings outstanding against the Institute. Therefore, no provision was necessary. During the reporting period for 2024 there were no contingent liabilities arising related to 2023 that required adjustments or disclosure within the year end 2024.

16 Subsequent Events

The Institute has determined that at the time of issue of these Financial Statements, there are no subsequent events affecting the financial performance, position or changes therein, which require disclosure or adjustments in these Financial Statements.





MEMBERSHIP

MEMBERS NOT IN PRACTICE

2348	ABBOTT, Mellissa	1815	ALVAREZ, Shioban	731	BALBIRSINGH, Valmiki
1609	ABDOOL, Wahaid	1170	ALVES-ROLLOCK, Avion	28684	BALCHARAN, Varun
2011	ABDUL, Kashmir	836	AMBARD, Bernadette	1992	BALDEO, Harikrishen
23772	ABDULLAH, Sherizan	711	AMMON, Nicole	1945	BALGOBIN, Neil
1763	ABDUL-SAMAD, Usayd	1051	ANDALL, Darren	25741	BALKARAN, Avinarsh
27572	ABRAHAM, Sharlene	1478	ANDREWS, Natasha	2006	BALKARAN, Charles
1462	ADAMS, Omaalade	2271	ANTOINE, Keisha	1329	BALKARAN, Sheena
1648	ADAMS-SHAND, Adele	23418	APING, Daniel	2352	BALLIRAM, Ria
2238	ADHAR, Suzette	1610	ARJOON, Jaimie	1624	BALLY, Naleisha
2015	AHING-SOBIAR, Janelle	1315	ARJUNE, Elizabeth	2289	BAL-MAHARAJ, Shamela
1871	ALEXANDER, Donna	1146	ARJUNE, Pravin	2206	BALROOP, Daren
1706	ALEXANDER, Giselle	24051	ASH, Adrianna	1880	BALROOP, Rishi-Nirvan
2035	ALEXANDER, Marina	1827	ASH, Carla	1320	BALROOP, Vanita
1059	ALEXANDER, Neil	2056	ASSEE, Nakeela	1455	BALROOP-CAMPO, Melisa
25033	ALEXANDER, Rebecca	2204	ATHERTON, Marcus	2261	BAL-ROOPNARINESINGH, Shamani
2368	ALEXANDER, Shane	1975	ATTZS, Annisa	1290	BANSAH, Paul
2133	ALEXANDER-COOK, Nkesa	2208	ATWAROO-HOSEIN, Cindy	24891	BAPTISTE, Shinelle
1109	ALEXIS, David	1398	AUSTIN, Michelle	2302	BARCLAY-ARNOLD, Azelle
1262	ALI BHIM, Nadera	813	AWAI, Lisa	27491	BARNES, Deighton
1716	ALI CASSIM, Naadia	29616	AWANG, Brian	2147	BARRAS, Arianne
1491	ALI, Abdel	1873	AYOUNG, Sean	29858	BASANT, Surrendra
1120	ALI, Areef	2274	AZIZ, Bibi	23210	BASDEO, Tyrel
24078	ALI, Arianne	2137	BABALL, David	2102	BAYNES, Mikhail
1299	ALI, Dale	2321	BABOOLAL, Damian	1762	BEACHOO, Dana
24838	ALI, Darren	2094	BABOOLAL, Jayantie	2089	BEARD, Roland
2237	ALI, Dexter	1554	BABOORAM, Vinita	1532	BECESSAR-SOOKRAM, Cathrina
707	ALI, Faizal	25322	BABWAH, Ansuya	27768	BEEDASIE, Maniram
2295	ALI, Farah	2172	BABWAHSINGH, Russell	25517	BEHARRY, Joanna
2305	ALI, Fazida	23427	BACCHUS-HINDS, Soraya	25896	BEHARRYLALL, Aruna
23421	ALI, Israel	2215	BACHAN-PHILLIP, Simone	25837	BELGROVE, Racheal
1928	ALI, Maida	1159	BACHAN-RAMDATH, Sherry-Ann	1859	BENJAMIN, Yolande
1852	ALI, Nadia	2028	BACHAN-SAMAROO, Joanne	2158	BENOIT, Petal
2240	ALI, Oreeshah	2245	BACHOO, Stacey	1481	BERKELEY, Jason
1093	ALI, Rachel	1074	BADAL, Neisha	27802	BERNARD, Rosalie
685	ALI, Razard	1062	BADRI, Neeta	28673	BERNARD, Shantell
783	ALI, Razeem	1613	BAIG-PIRALI, Aabidah	1792	BERNARD-O'BRIEN, Karen
980	ALI, Riaz	1944	BAIG-RAMSAMOOJ, Keisha	1263	BESAI, Varesha
586	ALI, Salahudeen	1319	BAJNATH, Binode	26235	BHAGWADI, Ramona
28742	ALI, Salima	2341	BAJNATH, Natisha	2217	BHAGWANDEEN, Nicholas
1353	ALI, Sedalia	25516	BAKER, Wynthia	30572	BHARAT, Angela
29945	ALI, Sheriffa	1957	BAKSH, Asha	645	BHARATH, Adrian
1115	ALI, Vanessa	1962	BAKSH, Kareem	774	BHARATH, Anganee
2134	ALI, Zana	804	BAKSH, Karina	1010	BHARATH, Trudy
1868	ALI, Zara	26867	BAL, Radica	609	BHARATH, Vasant
2317	ALLEN-ISIDORE, Rolana				
2236	ALVAREZ, Akeem				

MEMBERS NOT IN PRACTICE

2299	BHAROSE, Sarah	2155	BRANCHE, Darcus	1539	CHEE CHOW, Kerrylee
2371	BHAURICHI, Imran	2370	BRANKER, Varoun	24563	CHEEKES, Kiara
2298	BHEEM, Crystal	1865	BRATHWAITE, Dave	1561	CHEVALIER, Lyndon
1286	BHIM, David	25377	BRERETON, Keiba	23288	CHEVALIER-BOURNE, Renee
1285	BHIM, Shamead	1202	BREWSTER, Joshua	831	CHEVROTIERE, Garth
988	BHIM, Vanessa	1364	BRIDGLAL, Alvin	665	CHIN PANG, Valerie
1193	BHOLA, Neil	2333	BRITTON, Pedro	1848	CHINAPOO, Nigel
1695	BHOLAI, Savionne	2252	BROWN, Angela	1413	CHINPIRE-O'REILLY, Denise
1881	BHOLAN, Geeta	885	BROWN, Delano	954	CHOON, Neela
1227	BHOWRAM, Wendy	365	BROWNE, Mariano	2205	CHRISTO, Davie
1081	BICKRAMDASS, Pricilla	1107	BUCHOON, Rita	2076	CLARENCE, Alisha
519	BILLY, Brenda	1105	BUDD, Nicole	2277	CLARKE, Natoya
2115	BIRBAL, Omawatie	2276	BURKE, Nkenge	753	CLARKE, Seamus
1168	BISSESSAR, Ishwar	1778	BURROWS, Phillip	2314	CLARKE, Zayne
2173	BISSESSAR, Shivana	2249	CADIZ, Randolph	625	CLAYTON, Allan
23416	BISSOO, Amrika	26478	CAIN, Sharnaka	1967	CLOAKE, Alayna
29406	BISSOON, Shelly	2082	CALDON, Kathy	1988	COBHAM, Melissa
1347	BLAKE, Nicoline	1426	CALLAN, Sherry-Ann	1589	CODOGAN, Sherron
948	BLANC, Alec	489	CALLENDER, Dawn	2162	CODRINGTON, Aviva
943	BLANC, Anthony	1000	CALLENDER-BENJAMIN, Nicole	1737	COKER, Keston
2149	BOBB, Arlana	1511	CALLISTE-JOBE, Kim	565	COOPER, Reynold
1162	BOB-GOPEE-RAMPERSAD, Shivantee	1924	CAMILLO-CASTILLO, Renee	1705	CORNEAL, Grace
2349	BODHO, Shivanand	23563	CAMPBELL, Kebrina	1649	CORNEAL-BOYCE, Gloria
2057	BOISSIERE, Aaron	2286	CAMPBELL, Nigel	2058	CORNEAL-LLEWELLYN, Stacey
2201	BOLANSINGH, Sabita	1886	CANNING, Gregg	26380	CORNWALL, Roxann
1064	BOODHAI, Poornawatie	870	CARBALLO, Michael	1948	CORNWALL-PEREIRA, Amanda
262	BOODHAI, Rajaram	821	CARDINEZ, Ravi	750	COSTELLOE, Trisha
946	BOODOO, Balkrishna	584	CARR, Ronald	1464	COWIE, Christopher
1851	BOODOO, Maria	1814	CASSIE, Suresh	28531	COX, Denis
1506	BOODOO, Shelley	28610	CATO, Keneca	1771	COX, Roxanne
1117	BOODOO, Vashti	2343	CELESTAIN, Natasha	2123	COX-BAPTISTE, Kalifa
1423	BOODRAM, Bal	1891	CHADEE, Stacey	1489	CREESE, Jennifer
1846	BOODRAM, Capil	1681	CHAITOO, Kiswah	2129	CROMARTY-THOM, Chrystayl-Ann
1694	BOODRAM, Cristal	2293	CHARLES, Abigail	1247	CUFFIE, Osben
26833	BOODRAM, Sabrina	2126	CHARLES, Asha	1089	CUMBERBATCH-DHORAY, Camille
585	BOREL, Roland	2281	CHARLES, Beverly	1177	CUMMING, Rex
847	BORELY, Marie-Suzanne	1715	CHARLES, Crystalgail	1616	CUMMINGS, Jason
1697	BORNEO-RAGOO, Andrea	29761	CHARLES, Denecia	2010	CUMMINGS, Jovan
27655	BOWEN, Wendell	1495	CHARLES, Esther	2160	CUMMINGS, Lindy
1682	BOWENS, Kemrolene	1201	CHARLES, Melissa	1927	CUPEN, Melissa
23950	BOWLAH, Marlon	23835	CHARLES, Richard	2275	CURDEN-LOWMAN, Jerusha
1530	BOXILL, Kofi	1348	CHARLES, Tracy	884	DABIEDEEN, Reaaz
1085	BOXILL-SAMPSON, Sydelle	2328	CHATERGOON, Karrissa		
2189	BRADSHAW, Ahcadi	2214	CHATNATH, Nichole		

MEMBERS NOT IN PRACTICE

1549	DANGLADE, Marlon	23758	DRYSDALE-JOB, Janelle	2253	GARCIA-MONROE, Avalon
1783	DANIEL, Amrit	2203	DUKHARAN, Sheldon	2197	GARDINER, Kern
492	DANIEL, William	2108	DUKHEDIN-LALLA, Marina	2177	GARRAWAY, Gleason
1853	DANIEL-JOSEPH, Shelly	2182	DUNCAN, Kathy-Ann	1075	GAULTEAU, Kevin
1797	DARMANIE, Nadine	2059	DUNCAN, Keisha	1188	GAYADEEN, Richard
1931	DAVID-LEWIS, Kalifa	23870	DURHAM, Tammy	2113	GEAWAN, Daryl
1300	DAVIS HOLDER, Karen	2251	DURITY-BAPTISTE, Beverly	1719	GEBODH, Shara
700	DAVIS, Barry	2090	DWARIKA, Sherry	1968	GEORGE, Cheryl
23424	DAVIS, Kermillia	1417	DWARIKA, Wendy	1731	GEORGE, Krystle
1571	DE BIQUE, Andrea	1416	EDWARDS, Marcia	1469	GEORGE, Sharon
362	DE FOUR, Hollis	781	ELIAS-WILSON, Natasha	2036	GERALD, Arnold
1296	DE LA ROSA-CAMACHO, Tricia	29218	ERSKINE, Kerry-ann	1395	GHEESAN, Mahabir
381	DE LISLE, Godfrey	124	ESAU, Joseph	2241	GIBBS, Dereck
1625	DE PEZA-COLLINS, Charly-Ann	2282	ETTIENNE, Denyse	2377	GIBBS, Dessa
30432	DE ROCHE, Thea	1456	EVANS-LESSE, Jacqueline	23532	GILDHARRY, Christine
26516	DE SUZE, Franka	987	FARFAN, Marsha	2117	GILL, Marissa
2017	DEFREITAS, Hannah-Meda	1043	FARRIER-PIERRE, Tessa	1438	GILL-BAPTISTE, Carla
2170	DEOCHAN, Tracy	2308	FELIX, Joann	855	GOBIN, Chandranath
23872	DEOCHAN-BAKSH, Marsha	2320	FERDINAND, Ahren	1355	GOBIN, Sonia
23422	DEONARINE, Judy	784	FERGUSON, Richard	1176	GOINDA, Sonah
1318	DEOPERSAD, Shivanan	23425	FERGUSON, Shanelle	1374	GOINDOO, Andre
2144	DEPOOSINGH, Donna	28229	FERREIRA, Shanice	2307	GOKOOL, Ellery
1072	DERBY, Sylvia	1428	FLEMING, Ian	1429	GOMES, Joy
1574	DERRY PIERRE, Elizabeth	1528	FORDE-SCIPIO, Pauline	683	GOMES, Stanley
2256	DEYAL-MAHARAJ, Wendy	23656	FORTUNE, Chabellie	2171	GOMEZ, Patrick
1372	DHANRAJ-MANGROO, Soma	1604	FRANCETTE, Krystal	1615	GOMEZ-MILLER, Claire
2272	DHEAN, Chenelle	2001	FRANCIS, Leisel	953	GONSALVES-LEANZA, Cherise
2346	DICK, Candice	2013	FRANCIS, Sheryl-Ann	2199	GONZALES, Jamilla
1588	DILLON, Trudy	23420	FRANCOIS-MARK, Emily	1659	GONZALEZ-THONG, Tricia
2210	DINDIAL, Tricia	1437	FRANK, Stephanie	1256	GOODING, Rupert
1922	DOODLAL, Prakash	721	FREDERICK, Arlene	1544	GOOLIE, Cynthia
2146	DOOKERAN, Gary	2212	FREDERICK, Camille	1910	GOOLJAR, Vishara
23957	DOOKHAN, Shylendra	1019	FREDERICK, Jennifer	1328	GOPAUL-JAGESSAR, Diana
1669	DOOKHARAN, Hardeo	24185	FUENTES, LaToya	814	GOPAULSINGH, Anton
708	DOOKIE, Jerome	1714	FULLERTON-CHOW, Camille	187	GOPEE, Ramganie
1326	DOOLARCHAN, Karen	1598	FUNG, Marc	1739	GOPIE, Nirmala
1955	DORANT, Shaka	1314	GABRIEL, Nirvana	1655	GOPIECHANSINGH, Nalini
557	DOTTIN, Howard	1590	GAFFOOR, Azlana	1841	GORDON, Sherrine
31133	DOUGLAS, Denise	1449	GAINES-RAMJOHN, Candice	1335	GORMANDY, Nicole
2027	DOURAGH, Amy	1538	GAJADHAR, Celeste	2139	GOULD, Danielle
670	DOW, Graeme	2270	GANAIHLAL-LATCHMAN, Alicia	2064	GRANT, Addana
26820	DOWNES, Alicia	23949	GANGA, Samantha	1857	GRANT-DA COSTA, Ann Marie
1108	DRAYTON-SMITH, Nola	26773	GARCIA, Candice	2111	GRAY, Raenice
		1843	GARCIA, Reneisha	25755	GREENE, Brandon

MEMBERS NOT IN PRACTICE

2285	GREENIDGE, Khalid	1748	HOSEIN, Roland	562	JEFFERS, Adrian
1790	GREGOIRE, Stacy	1025	HOSEIN, Saeed	1915	JEREMY, Arlene
1345	GRIFFITH, Kern	1782	HOSEIN, Sherifa	2150	JEROME, Patrice
2367	GUERRA, Lizsandra	1600	HOSEIN, Vashantie	2235	JHAGROO, Gary
1920	GUPTAR, Hamattee	1129	HOSEIN-DEANE, Khadine	1687	JITTA, Rory
1850	GURLEY, Decron	1878	HOSEIN-WAJID, Shaffiat	397	JOHN, Carolyn
1758	GUY, Khadine	1979	HOSPEDALES, Jaime	1637	JOHN, Hayden
1166	GUYADEEN, Michael	1889	HOSTEN, Nissa	1901	JOHN, Jearlean
1899	HACKETT, Alan	30427	HUGGINS, Gillian	2018	JOHN, Patricia
1900	HACKETT, Brian	1974	HUGGINS, Jessica	26092	JOHN, Shalima
2072	HACKETT, Dawn	1552	HUMPHREY-HAMILTON, Nicola	410	JOHN CILLA, Kenny
2196	HACKSHAW, Alan	2372	IBRAHIM, Halimah	1447	JOHNSON-DAVID, Jennifer
18	HADAWAY, Bertram	1054	IMAMSHAH, Nandai	1191	JOHNSON-FERGUSON, Crystal
1370	HANIFF, Azzarudeen	1662	IMAMSHAH, Shaffie	803	JONES, Richard
1047	HANNAYS, Gregory	25684	INDAR, Srivanie	1158	JONES-IFILL, Nicole
1066	HARDYAL, Sunil	967	IRISH, Nigel	633	JOSEPH, Anthony
1965	HAREWOOD, Mauriel	693	ISAAC, Derrick	1842	JOSEPH, Brian
29737	HARPER, Jason	1404	JACK, Andy	2112	JOSEPH, Candice
2243	HARRICHARAN, Sharmela	1638	JACK, Donna	1304	JOSEPH, Cassandra
1789	HARRIPERSAD, Neela	1821	JACK, Solange	2054	JOSEPH, Dana
469	HARRIS, Wilbert	2280	JACKMAN, Misha	1138	JOSEPH, Jayneil
405	HARRIS, Willard	838	JACOBS, Kerwyn	1264	JOSEPH, Jeanette
24723	HARRYPERSAD, Chaz	1943	JAGDEO, Shivanand	1606	JOSEPH, Kenwin
2290	HAYNES, Gabriella	1652	JAGDEO-DEEN, Sherrie	1459	JOSEPH, Maria
1122	HEATH, Philomen	1254	JAGGERNAUTH, Bhamini	1941	JOSEPH, Matthew
24172	HEERA, Shauna	1431	JAGGERNAUTH, Dexter	1283	JOSEPH, Natasha
1909	HEERA, Veejai	1237	JAGGERNAUTH, Kimberly	1555	JOSEPH, Tessa
2229	HEERAMAN BOLAN, Cassandra	1140	JAGROOP, Sunita	1516	JOSEPH-BROOKS, Debbie
1008	HENCKEL, Franz	1079	JAGROO-SEEMUNGAL, Sabita	2153	JOSEPH-ENGLISH, Jill
2109	HENRY, Solange	2361	JAHOOR, Stephanie	2195	JULAL, Yolande
1250	HENRY-COUTOU, Lucyann	23213	JAIKARAN, Crystal	1230	KAHRIM-ALSARAN, Saara
2026	HILL, Gregory	529	JAMES, Anne-Marie	1368	KALICHARAN, Ramcharan
24117	HILLAIRE, Zhane	1804	JAMES, Carla	1619	KALLOO, Kevin
1311	HINDS, Lyn	666	JAMES, Dexter	1362	KALLOO, Vedwati
1829	HINKSON, Burton	896	JAMES, Garvin	778	KAMALODEEN, Azeem
29030	HINKSON, Gizelle-Ann	1661	JAMES, Tosca	1433	KANTAPERSAD, Jasso
1808	HORSFORD, Feona	2180	JAMES-TOUSSAINT, Stephanie	758	KANTA-PERSAD, Rawdon
762	HOSEIN, Fazir	2163	JANKIE, Nikita	1287	KAPPEL OVRE, Elaine
333	HOSEIN, Hollis	1240	JARVIS-SEALEY, Shanelle	2000	KASERAM-BHAGWANDEEN, Abigail
1507	HOSEIN, Imran	23497	JATTAN, Danny	2046	KATWAROO, Kyrece
2344	HOSEIN, Imtiaz	1566	JAWAHIR, Leena	2034	KATWAROO, Latchmee
1685	HOSEIN, Keri	1907	JAWAHIR, Tarmatee	28364	KATWAROO, Lillian
2331	HOSEIN, Nisha	2264	JEBODE-GURLEY, Renasha	28549	KEILLER, Maria

MEMBERS NOT IN PRACTICE

2207	KHALAWAN-BALROOP, Bridgema	1936	LEWIS, Christopher	2067	MAHARAJ, Shivanne
2224	KHAN, Andre	816	LEWIS-BELASCO, Patricia	682	MAHARAJ, Varun
28507	KHAN, Arshad	915	LEWIS-EVERSLEY, Barbara	1011	MAHARAJ, Vishal
2262	KHAN, Kimberly	2284	LEWIS-JOHNCILLA, Theodora	2216	MAHARAJ, Yogeshi
1183	KHAN, Sharik	1572	LEWIS-WILLIAMS, Annette	30861	MALCOLM, Andelle
2324	KHAN, Umar	1764	LEZAMA, Adrian	2355	MALLOO, Savita
1080	KHAN, Zenobia	1415	LEZAMA, June	2200	MANGAL, Vera
1288	KHAN-BHEEKOO, Nadia	1473	LEZAMA, Nancy	1651	MANO, Dianne
23205	KHEERAJ, Karishma	2161	LIGHBURN, Tynitia	26687	MANOHAR, Davina
874	KING, Maxine	2340	LIMA, Grace	1232	MANOHAR, Rajesh
1009	KIRBY, Rayon	1261	LOCHANSINGH-KHAN, Lisanne	800	MANRAJ, Shiva
2151	KIRTON, Melissa	1587	LOPEZ, Jerome	839	MANRAJ, Sunita
1446	KISSOON, Susan	1206	LOPEZ, Kern	1826	MANZANO, Anya
192	KNIGHTS, Marie	1802	LOPEZ, Savatary	924	MARAJ, Anil
1593	KNOWLES, Cindy	1914	LOWTOO, Reshmaa	1200	MARAJ, Krishna
30849	KOKARAM, Alana	746	LUTCHMAN, Nicole	748	MARAJ, Romilla
1623	KUARSINGH, Varuna	1535	LYONS, Dwight	1643	MARAJ, Sunita
29975	LA PIERRE, Nicelle	2365	MACHIKAN, Peter	1650	MARAJ, Tricia
1330	LA TOUCHE, Danielle	835	MACKENZIE, Lisa	1231	MARAJH, Ronnie
826	LACKHAN- RAMATALLY, Shobha	1954	MACKENZIE, Malcolm	1265	MARCANO, Randy
1178	LAIDLAW-KING, Wendy-Ann	24067	MAHABIR, Craig	29369	MARCANO, Stefan
540	LALCHAN, Moonilal	840	MAHABIR, Hamant	23613	MARCELLE, Dania
25903	LALCHAN, Shivani	25763	MAHABIR, Keron	2024	MARK, Jo-Anna
2374	LALCHAN, Vishal	24023	MAHABIR, Marie	1993	MARK-COLLINS, Chrislyn
1845	LALMAN, Kathlene	1735	MAHABIR, Selvyn	28611	MARS-CAPIATHA, Delicia
1471	LALSIE, Curtis	23423	MAHABIR-JAGLAL, Judy	24442	MARSHALL, Akilah
1839	LALSINGH, Ryan	644	MAHABIR-SINGH, Mohan	1768	MARSHALL, Isha
2335	LANGTON-THOMAS, Shereeza	1591	MAHADEO, Nyron	876	MARSHALL, Trevor
640	LASHLEY, Ingrid	553	MAHARAJ, Amrith	2169	MATHEWS, Barbara
2187	LATCHMAN, Vimala	2358	MAHARAJ, Anjanie	26178	MATHURA, Amar
2330	LAWRENCE, Suzanne	690	MAHARAJ, Glenn	2278	MATTHEWS, Gillian
1761	LE BRUN, Chantal	1736	MAHARAJ, Hamish	1769	MAULE, Richard
1542	LE GENDRE, Cherry-Ann	1214	MAHARAJ, Kamal	600	MAYNARD, David
1154	LE MAITRE, Sherwyn	1113	MAHARAJ, Karishma	1167	MAYNARD, Marlene
2373	LE SALDO, Aaron	1316	MAHARAJ, Kavita	2342	MC COMIE, Johanson
1969	LEE GHIN, Brittany	1734	MAHARAJ, Kerri	2273	MC LEAN, Cordel
1207	LEE YUEN, Jonathan	27370	MAHARAJ, Laura	2183	MC LEOD, Jemma
1947	LEE-BHAGWANDASS, Florence	979	MAHARAJ, Lester	1543	MC MILLAN, Sean
1390	LEE-CHONG-BRUCE, Katerina	1118	MAHARAJ, Lolita	2263	MC NISH-GARCIA, Coretta
1573	LEGENDRE, Stacy	24459	MAHARAJ, Nisa	2239	MC WELLINGTON, Telesha
23792	LEMO, Harmony	552	MAHARAJ, Phillip	1688	MCFARLANE-LUCAS, Nicole
26576	LEON, Darren	1774	MAHARAJ, Rajesh	1356	MCFEE, Brent
1634	LEWIS, Charmaine	1137	MAHARAJ, Ryan	28410	MCGILL MAYNARD, Solange
		28634	MAHARAJ, Sharla	1463	MEADE, Cherry
		23886	MAHARAJ, Shiva	24171	MEDINE, Danielle
				2326	MENDES, Keyhan
				1127	MERRITT, D'Angelo

MEMBERS NOT IN PRACTICE

1405	MILLETT, Tisha	1445	MOOTILAL-SADAPHAL, Natasha	1022	OTTLEY, Dexter
1274	MILLS, Keith	25143	MOOTOOSINGH, Peter	704	OUTAR, Rabindra
1002	MING HON-MACKENZIE, Marlene	868	MORGAN, Susan	1942	PANCHAM, Taigmani
1809	MITCHELL, Derek	25775	MORRIS, Sarafina	846	PANKAR, Robert
2259	MITCHELL, Nikita	25624	MORRISON, Danique	1422	PARABDEEN, Vijay
897	MOHAMED, Albeadea	911	MOTILAL, Rishi	1723	PARAG, Sachin
1342	MOHAMED, Aliesha	1124	MUNGAL, Dipnarine	1369	PARAG-SINGH, Vanessa
1224	MOHAMED, Melissa	1006	MUNGAL, Jaginder	1545	PAREY, Jagdesh
24086	MOHAMED, Samantha	23572	MUNGAL, Reynold	1722	PARIAG, Ganesh
2369	MOHAMMED, Adrian	1560	MUNGAL, Siewrajee	795	PARIAG, Narinejit
29866	MOHAMMED, Afieah	1635	MUNGAL, Sugrim	30320	PARKS, Jenelle
23415	MOHAMMED, Aleema	2338	MUNGAL, Vinai	26637	PARMANAND-MAHARAJ, Neisha
24568	MOHAMMED, Anderson	1321	MUNGROO, Asha	776	PARMASAR, Lincoln
1277	MOHAMMED, Anisha	542	MUNRO, Christopher	1360	PARMESAR, Sandra
957	MOHAMMED, Anthony	931	MURALLY, Leesa	1359	PARMESAR, Winston
919	MOHAMMED, Hannah	917	MURRAY, Marlene	751	PASCAL, Anand
660	MOHAMMED, Haseeb	2128	MURRAY-RICHARDS, Asha	830	PASEA, Christian
1132	MOHAMMED, Ian	24114	NABBIE, Clint	794	PASHLEY, Charles
23544	MOHAMMED, Imran	26722	NAGESSAR, Christopher	28513	PATINO-NANTON, Karisa
1641	MOHAMMED, Inshan	30422	NAIPAUL, Cershal	1474	PATON, Zia
2375	MOHAMMED, Javed	2347	NAIPAUL, Devon	28018	PATRICK, Tyril
2222	MOHAMMED, Krystal	1504	NANAN, Nigel	2194	PAUL, Gina
1427	MOHAMMED, Myra	1128	NANAN, Reshma	2157	PAUL, Kareem
1341	MOHAMMED, Nadia	2101	NANAN, Sharda	2218	PEDRO, Junior
942	MOHAMMED, Nadira	1970	NANGOO, Tracy	1403	PEREIRA, Alicia
2077	MOHAMMED, Omar	2091	NANTON, Glenna	652	PERSAD, Carmen
933	MOHAMMED, Rabia	1186	NARANJIT-LALLA, Neasha	1752	PERSAD, Dhanraj
23958	MOHAMMED, Rishad	1332	NARINEDATH-MAHARADGE, Gaitri	2316	PERSAD, Lutchmie
2292	MOHAMMED, Salina	1903	NARINESINGH, Leah	1354	PERSAD, Marje
23934	MOHAMMED, Samanta	997	NARINESINGH, Pria	1325	PERSAD, Nanda
2002	MOHAMMED, Sameer	994	NEHORAH-ARJOON, Dianne	28550	PERSAD, Shastri
2211	MOHAMMED, Shameza	1367	NEWALLO, Michelle	1743	PERSAD, Shivanand
1929	MOHAMMED, Simeon	27038	NICHOLLS, Nicole	1465	PERSAD, Terry
1467	MOHAMMED, Zarah	1215	NICKLES, Indrani	1070	PETERS, Yvette
2004	MOHAMMED, Zareen	466	NOBIE, Alan	1090	PETTIER, Gerhard
1245	MOHAMMED-ALI, Sheriffa	2366	NOEL, Safiya	1725	PHILIP, Mark
1720	MOHAMMED-BAPTISTE, Nadia	25650	NORVILLE, Brian	1408	PHILLIP-JOSEPH, Sandra
2315	MOHAMMED-NARACE, Karen	951	OAKES, Karen	1258	PHILLIP-POLLARD, Alicia
1862	MOHAN, Nicholas	1078	OGEER-ALI, Aleema	1468	PHILLIPS, Edmund
1794	MOHAN, Roma	912	OJAR, Joy	1344	PHILLIPS, Lorraine
2014	MOHAN-BALROOP, Sidhi	1297	OLLIVIERRE, Mick	1217	PHIPPS, Wanda
2258	MOHANSINGH, Indra	973	OMADATH-HEETAI, Chanroutie	1457	PIERRE, Adanna
2083	MONGRU, Rhonda	1890	OPADEYI, Adebawale	2019	PIERRE, Melanie
2269	MOONSAMMY, Sasha	1838	ORIE, Tricia	30067	PIERRE, Mervyn
				1825	PIERRE-ALEXANDER, Leigh-Anne

MEMBERS NOT IN PRACTICE

2039	PIERRE-LEWIS, Rhonda
2086	PILGRIM-SOANES, Esther
1729	PILLAI, Mark
978	PINDER, Munesh
2070	POLAR, Nigel
1499	POLIAH, Marsha
2248	POMPEY, Mandisa
1644	POON-KING, Christine
23860	POPE, Ansis
23196	POTTS, Cherese
24581	PRABHUDIAL, Shivrani
1442	PRAIM, Videsh
315	PRESCOD, Lennard
2231	PRICE, Khadine
2085	PRINCE, Dianna
2103	PROVIDENCE, Camille
1049	PUJADAS, Carla
28174	PURDEEN-NANDLAL, Rita
27469	QUACOO, Krystal
2084	QUAN SOON, Sean
1785	RAEBURN, Wendell
1453	RAGBAR, Indradye
1376	RAGBIR, Adesh
2124	RAGBIR-RAMJIT, Devika
1103	RAGHUNANDAN, Koshina
415	RAGOBAR, Steve
1477	RAGOONANAN, Davis
2351	RAGOONANAN, Jonothan
2167	RAGOONANAN, Kristy
2202	RAGOONATH, Marisa
23587	RAHAMAN, Aniqah
2021	RAHAMAN, Charissa
1185	RAJARAM, Malini
926	RAJKUMARSINGH, Rajesh
23426	RAJNATH-RAMPERSAD, Shradha
1016	RAM, Aritha
28438	RAM, Veedra
2186	RAMATALI, Katherine
23482	RAMAUTARSINGH, Sasha
23417	RAMBARAN, Chandradeo
1882	RAMBARAN, Nadine
1512	RAMBERAN, Venash
294	RAMBAHAN, Sieunarine
2132	RAMBHARACK, Videsh
1157	RAMBHAROSE, Liza
1781	RAMCHAND, Emely

29638	RAMCHARAN, Abigail
2141	RAMCHARAN, Ancil
1933	RAMCHARAN, Christine
1331	RAMCHARAN, Indar
1653	RAMCHARAN, Jiselle
1895	RAMCHARAN, Sharon
1908	RAMCHARITAR, Jaishree
1076	RAMCHARITAR, Reisha
1824	RAMCHARITAR, Sarah
1104	RAMCHUNE, Joanne
662	RAMDASS, Deodath
1380	RAMDASS, Varoon
1892	RAMDATH, Farisha
1490	RAMDATH, Ousha
2257	RAMDEO, Haimchan
1382	RAMDHANIE, Eidiana
23785	RAMDHARRY, Amanda
856	RAMDIAL, Prabhawatie
1294	RAMDWAR, Angelika
2032	RAMDWAR, Mark
760	RAMDWAR, Roger
1031	RAMESAR, Patricia
1996	RAMGATTIE, Tricia
1730	RAMHARAKH, Sasha
1994	RAMHIT, Vashtee
2247	RAMJAGSINGH, Shyam
1757	RAMJATTAN, Ria
1721	RAMJEAWAN, Johnny
822	RAMJIT, Sandra
2188	RAMJITSINGH, Narindra
2360	RAMJOHN, Kimberly
2005	RAMKAY, Anil
25772	RAMKHALAWAN, Daniel
2007	RAMKHELAWAN, Dave
657	RAMKISSOON, Artma
25287	RAMKISSOON, Curtis
559	RAMKISSOON, Deoraj
2031	RAMKISSOON, Nefertiti
680	RAMKISSOON, Nello
1239	RAMKISSOON, Rona
24706	RAMKISSOON, Savita
27841	RAMKISSOON, Shamira
1630	RAMKISSOON, Stacey-Lynn
1959	RAMKISSOON, Suresh
1458	RAMLAL, Venita
1660	RAMLOCHAN, Camille

1268	RAMLOCHAN, Geeta
2353	RAMLOCHAN, Tracy
1603	RAMNANAN, Christopher
24584	RAMNANAN, Cindy
2345	RAMNARACE, Shanna
850	RAMNARINE, Ashram
1253	RAMNARINE, Avinash
23513	RAMNARINE, Jossan
465	RAMNARINE, Madan
2168	RAMNARINE, Terrence
2175	RAMNATH, Alana
1696	RAMONG, Stacey
554	RAMOUTAR, Krishendath
2053	RAMOUTAR, Nera
2071	RAMOUTAR, Prakash
807	RAMOUTAR, Ravi
2127	RAMOUTAR-DEOKUMAR, Marsha
1100	RAMPAUL, Shalini
1134	RAMPAUL, Visham
2099	RAMPERSAD, AMIT
1418	RAMPERSAD, Aneisha
1155	RAMPERSAD, Avinash
1740	RAMPERSAD, Cindy
23551	RAMPERSAD, Gary
2068	RAMPERSAD, Jynette
651	RAMPERSAD, Lance
1279	RAMPERSAD, Vishaal
1096	RAMPERSAD, Wendy
2356	RAMPERSAD-CHAITRAM, Cindy
2164	RAMPERSAD-JAROO, Rekha
29841	RAMRATTAN, Alicia
1012	RAMRATTAN, Evans
2105	RAMSAMOOJ, Susan
28903	RAMSARAN, Anna
1526	RAMSARAN, Janelle
1525	RAMSARAN, Racquel
2022	RAMSARAN, Sesha
24253	RAMSAROOP, Nikesha
2156	RAMSAROOP, Sharla
23810	RAMSAWAK-HAYBAN, Nirmala
1295	RAMSEY, Colin
1567	RAMSEY, Tshanda
901	RAMSINGH, Motilal
23211	RAMSOOK-PATRICK, Kavita

MEMBERS NOT IN PRACTICE

606	RAMSUBEIK, Errol	24464	SAMAROO, Jessie	1420	SIEWSANKAR, Cindy
2339	RAMTAHAL, Aruna	1313	SAMAROO, Tricia	2242	SIMMONS, Duane
1095	RAUCEO-HULL, Karla	1181	SAMAROO-RAMSINGH, Mala	23651	SIMMONS, Judea
2135	REHBERG, Marcos	1357	SAMLAL, Esther	2376	SIMON, Marva
2327	REID, Shameel	1518	SAMLAL, Kaedine	1036	SINANAN, Shiva
717	REID-NOTHINGHAM, Roxane	1213	SAMMS, Natasha	23526	SINGH, Aneila
1806	RENEE, Cherry	1492	SAMMY, Bernadette	2244	SINGH, Arnold
1486	REYES, Jason	571	SAMODEE, Prameela	1854	SINGH, Aruna
24340	RICHARDS, April	481	SAMODEE, Prem	2296	SINGH, Camille
1620	RICHARDS, Derek	2042	SAMPATH, Geeta	2119	SINGH, Candice
2325	RICHARDS, Laverne	1563	SAMPATH, Russell	1847	SINGH, Crystal
23294	RICHARDSON, Alexander	1700	SAMPSON, Curline	2096	SINGH, Deedra
24430	RICHARDSON, Keyanna	1102	SAMPSON, Geneva	2008	SINGH, Ganesh
422	RICHARDSON, Patricia	2023	SANDY, Joshua	1906	SINGH, Jankie
1803	RICKHI, Devendra	706	SANKAR, Brent	1879	SINGH, Lyndell
2297	ROACHFORD, Chrissy	1980	SANMOOK, Deidra	1244	SINGH, Mala
1820	ROBERTS, Mawali	1523	SARAFAT, Reza	2051	SINGH, Mark
2268	ROBERTS, Michael	27174	SATOO, Nicholas	1636	SINGH, Roger
2093	ROBERTS, Petal-Ann	2357	SATRAM, Samantha	878	SINGH, Sham
1209	ROBERTS, Tarin	1425	SAUGH, Samanta	28059	SINGH, Sunil
1666	ROBERTS, Tymone	1349	SCARCE, Sonia	25268	SINGH, Sursattie
1579	ROBINSON, Keith	2288	SCOTT, Kerry	2301	SINGH, Varun
1905	RODRIGUEZ, Jasen	534	SCOTT, Lennox	2121	SINGH, Yasmin
2087	ROHIT, Mahendra	1689	SEALEY, Simone	2047	SINGH-HERAMAN, Sunita
1670	ROLINGSON-PIERRE, Michelle	26923	SECOND-ALI, Angell	2359	SINGH-RAMPAUL, Nushema
513	ROMANO, Nigel	1932	SEDOO-GREAVES, Sasha	1592	SIU CHONG, Alexis
935	ROMEO, Deborah	27994	SEECHAN, Amar	1984	SIU MANCHOY, Wendy
1728	ROOPLAL, Melissa	1379	SEECHARAN, Chitrani	1251	SKINNER-ROCKE, Natasha
28612	ROOPNARINE, Patricia	23655	SEECHARAN, Raveena	1452	SMART, Patricia
2337	ROPER, Lashelle	25353	SEECHARAN, Shantal	1777	SMITH, Alexis
2081	ROSE, Vanessa	1278	SEEPALU, Gary	2044	SMITH, Sterlyne
1999	ROSS-HOMER, Deniece	1126	SEEPERSAD, Denva	1812	SMITH, Teri
566	RUDDEN, Kyle	2354	SEEPERSAD, Savitree	23936	SOLOMON, Garron
949	RUIZ, Kevin	2145	SEERAM, Navin	497	SOLOMON, Patrick
1811	RUSSEL, Ancil	26725	SEEREERAM, Ravi	2304	SOLOMON-KOROMA, Bernadette
1219	SABA, Lauren	1366	SEETARAMSINGH, Devika	1911	SOMAN, Stanley
1551	SADAR, Neesha	1327	SEETERRAM, Anil	981	SONOO, Jetendra
27840	SAHADEO, Christine	31136	SEURATTAN, Sherry-Ann	482	SOO PING CHOW, Colin
1440	SAHADEO, Keesha	887	SHARMA, Chanmatee	1210	SOOBRATTIE, Nazreen
1123	SAHATOO, Linda	2114	SHARMA, Neil	2287	SOOKDEO, Sarah
2230	SALAMATH, Shermaine	27156	SHEPHERD, Anna-Stacia	1973	SOOKDEO, Savitri
1194	SALANDY, Andy	920	SIEUPERSAD, Salisha	2192	SOOKHAN, Vimla
2178	SALANDY, Kerland	1547	SIEUPERSAD-RAMLOGAN, Omatee	2311	SOOKHOO JONAS, Camela
1334	SALAZAR, Taryn	28411	SIEW, Navin	1934	SOOKLAL, Karen
1925	SAMAROO, Aknath	588	SIEW, Vijay	1701	SOOKLAL-BASDEO, Maydanie

MEMBERS NOT IN PRACTICE

2048	SOOKLAL-BENNY, Cindy	1071	THOMAS, Tabitha	1989	WILLIAMS, Salesha
768	SOOKNANAN, Malcolm	2148	THOMPSON, Christine	1218	WILLIAMS, Sherwin
2092	SOOKOO, Leena	1981	THOMPSON, Justin	1858	WILLIAMS, Tiffany
2310	SOOKRAM, Satee	2020	THORINGTON, Hayden	23336	WILSON, Leslie-Ann
1182	SOOM, Mitra	1163	THORNHILL, Daniel	1565	WILTSHERE, Darcelle
23204	SOOMAIR, Cristal	1930	TOBIAS, Tracy	1556	WOLFE-AJENE, Danelia
1444	SOONDAR, Angelica	2225	TOOLSIE, Cindy	1991	WONG-ALLEYNE, Renee
1626	SOOPAYA, Vahistha	2226	TOOLSIE, Sharlene	2250	WOODLEY, Cheryl-Ann
2319	SPENCER, Kandice	1938	TOTESAU, Anna	1779	WOODS, Karrel
1856	SPENCER, Tricia	2179	TOUSSAINT, Sheldon	1837	WOODS, Rondell
2294	SPRINGER, Anester	963	TOYER, Troy	490	YEE FUNG, Edward
2079	ST LOUIS, Leslie	1801	TRABOULAY, Kelly	1923	YIP NGOW-RAMOUTAR, Venisa
894	ST. CLAIR, Anthony	2050	TRAIL, Paula	1233	YOUNG, Kristal
818	ST. HILAIRE, Rodger	1040	TRIMM-BAILEY, Koreene	29581	YOUNG, Marcus
2378	STAFFORD, Samantha	904	TROTMAN, Richard	184	YOUNG, Richard
23561	STEELE, Samantha	2166	VASSELL, Laverne	1533	ZAMORE, Anthony
1834	STEPHEN, Glen	1746	VICTOR, Arlene	1536	ZEPHYRINE, Enid
2116	STEVENSON, Frances	1252	VICTOR, Carleen	2233	ZOE-FIGUERA, Tricia
29472	STEWART, Damian	563	VIRE, Relna		
23309	STEWART, Maurissa	26316	VOISIN, Brent		
1280	SUBIAH, Niegel	1165	WALDRON, Carlos		
27922	SUBNAIK, Rommel	23603	WALKER, Malika		
1389	SUBRYAN, Christopher	1281	WALLACE, Lisa		
845	SUBRYAN, Robert	1647	WALLACE, Michelle		
2306	SUDAMA, Gunness	1336	WALLACE-SHANKLIN, Carmela		
832	SUDAN, Nicholas	1133	WALTER, Kendal		
24024	SUDAN, Timothy	1501	WALTERS, Avion		
2336	SUGRIM, Darendra	944	WATERMAN, Alicia		
1208	SUI, Vishwani	823	WATSON, Gary		
1576	SUMADH, Marc	2063	WATTLEY, Mervyn		
2033	SURAJBALLY, Amrish	2025	WEBSTER, Jeremy		
2329	SURAJDEEN, Victoria	1709	WEBSTER-SMITH, Celisha		
1216	SURATSINGH, Raquel	1136	WELCH, Sheree		
2136	SURESH, Ramesar	678	WELLINGTON, Bryan		
1509	SWAMBER, Rodney	27478	WHARFE, Colin		
1500	SYLVESTER, Anthony	1073	WHITTLE, Mitchell		
1301	SYLVESTER, Carol	1742	WIGHT, Mark		
1713	TANNIS, Maxine	1269	WILKIE, Rachelle		
1621	TEEWARIE-SANKAR, Lisa	27224	WILLIAMS AHAY, Nicole		
1461	TELESFORD, Trudie	2260	WILLIAMS, Ann-Elle		
1246	THOMAS, Anika	1874	WILLIAMS, Lynden		
1298	THOMAS, Dexter	1069	WILLIAMS, Nigel		
1451	THOMAS, Joanne	547	WILLIAMS, Raphyl		
1877	THOMAS, Lauren	608	WILLIAMS, Ricardo		
27285	THOMAS, Sharell				

MEMBERS IN PRACTICE (NON-AUDIT)

1608	ADIMOOLAH, Andre	927	DIAZ, Wayne	23648	LOCHANSINGH, Teressa
964	ALI, Jenifer	1409	DINANATH, Rishi	1912	LUTCHMAN, Natasha
959	ALI-OMARDEEN, Karen	1028	DIXON, Jill	2300	MAHABIR-MOHAN, Sasha
1352	ALLEN, Renil	2030	EDOO, Nazir	2038	MAHARAJ, Joey
765	ALMANDOZ, Rachael	387	EDWARDS, Joel	1673	MAHARAJ, Sindy
2055	AMBROSE, Marlon	952	EDWARDS, Michael	728	MATTHEW, Nigel
2228	AMIN, Shamiza	2080	EDWARDS, Ted	2088	MC DONALD-JOSEPH, Sherry Ann
451	ANDERSON, Almida	1741	FELMINE-THOMAS, Karon	2062	MCCARTHY, Angel
1732	BACHEW, Kanhai	1667	FORDE, Kareem	2312	MILLIEN, Dominic
1255	BALIRAM, Judith	689	GOMEZ, Trevor	2322	MOHAMMED, Jumadeen
1888	BAPTISTE, Jessel	1990	GOORAHOO, Deera	1375	MOHAMMED, Saleem
2041	BARROW-SIMON, Kherdine	1935	HACKETT, Karen	1861	MOHAMMED, Zahrah
2049	BEHARRY, Jimmy	1605	HARRICHARAN, Julian	989	MOHAMMED-MARAJ, Nazreen
1964	BEHARRYLALL, Ramesh	1172	HEERAMAN, Tabitha	2176	MONGROO, Christopher
1869	BHIMSINGH, Chandardath	1135	HOLDER, Annabelle	2165	MUNGAL, Varune
2363	BIDESHI, Denise	1436	HOSEIN, Deokie	1524	MUNGAL, Vinod
1097	BISRAM, Vanessa	1259	HUSSAIN, Saleem	2220	NANCOO-DASS, Crystal
1529	BOODHRAM, David	880	JAGAN, Antoni	695	NARINE-BANHAM, Rhea
310	BOODOOSINGH, Vishnu	1949	JALSA, Lauren	1831	NARINESINGH, Ria
2362	BOODRAM, Sachin	2140	JEFFERY, Nekeisha	1784	NELSON, Brendon
2213	BUDHU, Shalini	1148	JESSOP, Garnet	1149	NELSON, Leslie
2098	CABY, Kendell	2009	JOSEPH, Joan	871	NOEL, Franklyn
2223	CHAMBERS, Denzell	922	JOSEPH, Nicole	25917	NUNEZ, Eva
6	CHOW, Leo	556	JOSEPH-CADDLE, Veronica	1276	OMARDEEN, Idrees
697	COCKBURN, Sheldon	837	LEARMONT, Ashworth	1112	PANCHOO, Nigel
1306	COKER, Curlande	1179	LEE POY, Curtis		
1961	DANIEL, Maria	1042	LEONCE, Kevin		
574	DAVIS, Judith				



MEMBERS IN PRACTICE (NON-AUDIT)

2254	PARMANAN, Melissa	28372	SOOKRAJ-ABLACK, Sharlene
1937	PARRIS, Derek	1034	SOOKRAM, David
2100	PERSAUD, Darindra	1309	THOMPSON, Richard
638	RAGOONATH, Kenrick	23577	TOUSSAINT-ATKINSON, Avionne
1475	RAJKUMARSINGH, Vishal	1863	TRUJILLO SMALL, Reina
1114	RAM, Brian	483	WALKINS, Frank
2350	RAMBERAN, Anand	761	WOODCOCK, Nigel
1628	RAMBERANSINGH, Annadale		
2190	RAMCHARAN, Ravi		
2142	RAMDHANEE, Briana		
965	RAMLAKHAN, Balram		
27596	RAMOUTAR, Sharon		
281	RAMPERSAD, Ramdath		
810	RAMPERSAD, Rikhi		
1724	RAMSAMOOJ, Parbatee		
1913	RAMSARAN, Tasha		
1175	REIS, Robert		
797	ROACH, Richard		
1972	ROBLEY, Kendell		
1384	ROGERS, Geeta		
2334	SAMPATH, Varsha		
1045	SEENATH, Arun		
1622	SEEPERSAD, Atma		
828	SEESAHAI, Pamela		
2118	SEWDASS, Ravin		
1679	SHAH, Donnie		
806	SIEURAJ, Rampersad		
2313	SIMBOO-SINGH, Karen		
918	SINGH, Maltie		
1476	SOOKO, Carl		

MEMBERS IN PRACTICE (AUDIT)

712	AHLOY, James	861	GRIFFITH, Sheldon	1387	PARDASSIE, Pooran
516	AHMAD, Hakeem	1411	GUISCARD, Vernetta	1496	PAUL-SINGH, Krystal
345	ALI, Hanif	1077	HARDYAL, Marisa	334	PERSAD, Herman
1015	ALI, Imtiaz	1978	HARRIS, Makedah	2106	PERSAD, Varona
1704	ALI, Jason	1196	HODGES, David	671	PHILIP, Renée-Lisa
2130	ALI, Resha	1527	HOSEIN, Felicia	570	PIERRE, Anthony
1131	ALI, Riaz	669	HOSEIN, Shaffick	1414	QUASHIE, Marissa
756	ALI, Shahamad	356	JACK, Shirley	1564	RAHAMAN, Ramona
244	AMBROSE, Leonardo	1339	JAGGESSAR, Russel	1796	RAJARAM, Mohini
899	ARUMUGADASAN, Nalika	1559	JOHNSON, Neal	1443	RAMADHAR, Peter
1658	BACHU, Chantal	2265	JOHNSON-HAYNES, Carol	789	RAMCHARITAR, Leslie
1819	BAILEY, Chisara	1007	JOKHOO, Dinesh	190	RAMDASS, Ramnarine
2332	BALLADIN-RAGBIR, Aliya	23214	JOSEPH, Nasha	1020	RAMDASS, Vidyा
1189	BAPTISTE, Vernon	2097	KALLAN, Daren	782	RAMIREZ, Sean
939	BELMONTE, Addie	1145	KHAN, Kazim	1665	RAMJIT, Christopher
593	BHARATH, Claude	29959	LACARIO, Nikessha	1712	RAMJOHN, Rianna
1333	BHOLA, Dinesh	1130	LAKHAN, Jagdesh	833	RAMKISSOON, Rajin
1312	BHOLA, Robby	1487	LALBIRISINGH, Ishanand	1099	RAMKISSOON, Rishi
1419	BISSOONDIAL, Daniel	1657	LALCHAN, Bob	623	RAMKISSOONSINGH, Deoraj
1755	BOOCHOON, Alana	325	LEE LOY, Angela	827	RAMLAKHAN, Steve
1508	BRATHWAITE-CELESTINE, Latoya	961	LEE TANG, Johnson	1180	RAMNANAN, Marsha
1156	BRIDGEMOHANSINGH, Hadyn	984	LEUNG, Giles	2309	RAMNARINE, Rhea
900	BRIDGLAL, Anil	1952	MAHARAJ, Ravi	1607	RAMNATH, Mohan
577	BUDHU, Surindranath	769	MAHARAJ, Rudranand	888	RAMOUTAR, Krishna
1147	CADDLE, Atiba	956	MAHARAJ, Steve	632	RAMOUTAR, Larry
719	CAMACHO, Craig	140	MAHARAJ, Vishnu	1238	RAMOUTAR, Wendell
372	CHADEE, Ritchie	1388	MAHARAJH, Karuna	1023	RAMPERSAD, Dean
30185	CHAMBERS, Nigel	1664	MANGROO, Gayatri	1046	RAMPERSAD, Dianne
1337	CHEVALIER, Kerry-Ann	1371	MANGROO, Satyam	23818	RAMSARAN, Jason
2266	CLARKE, Steve	2364	MOHAMED, Zanisha	2040	RAMSARAN, Ram
882	COOK, Esther	864	MOHAMMED, Derek	2110	RENAUD-DE SILVA, Jiselle
1897	CORBIN, Darcel	684	MOHAMMED, Kamaral	629	RICHARDS-LAWRENCE, Nicole
1068	CUMMINGS, Learie	1393	MOHAMMED, Kerry	820	ROCHESTER, Walter
1087	D'ARCY, Adrienne	2095	MOHAMMED, Nafeeza	1204	RODRIGUEZ-SEIJAS, Dwayne
2074	DASS, Amit	865	MOHAMMED, Shazad	2107	SCOON, Kristianna
1645	DASS, Ravi	792	MOHAMMED, Yasmin	1338	SENIKE, Roshni
759	DASS, Sinanan	852	MOODOO, Roy	1063	SHARMA, Satyanan
2181	DHANESSAR, Adil	630	MOONOO, Tara	881	SHARMA-MAHARAJ, Avesha
477	DHANESSAR, Winston	1522	MOONSAMMY, Sunil	1876	SIEURAJ, Tamara
1192	DIAL, Desmond	1044	MUNGALSINGH, Avind	1966	SIEUSANKAR, Kevon
2104	FELICIAN-ROMAIN, Jenine	367	MURRAY, Russell	982	SINGH, Bhesham
677	GITTENS, Peter	181	MUSAI, Vishnu	2227	SINGH, Christina
1174	GOLDING, Stacy-Ann	2152	MUSTAPHA, Damian	1612	SINGH, Kavita
1832	GOMEZ, Chay	1594	NORTON, Patrice		
1161	GOPEE-NAIPPAUL, Shelley	1562	NUNES, Ryan		



MEMBERS IN PRACTICE (AUDIT)

1678	SINGH-PERSAUD, Aruni
369	SMART-COOPER, Allyson
999	SOBRANSINGH, Glenn
1611	SOOKDEO, Deochan
714	SOOKRAM, Dushyant
1514	STRIPP, Kimberly
962	SUBNAIK-DAVID, Rena
2052	SUDAMA, Sanchish
720	SUKHARAM, Dhowlatram
958	SUPERVILLE, Mark
898	THOMPSON, Ruthven
726	TOM, Andrew
1248	WALCOTT-GRAPPIE, Daryl
1916	WALDRON-ANDERSON, Janniel
1601	WILLIAMS, Sue-Ann
1602	WRIGHT, Tanya

MEMBERS RESIDING OVERSEAS

1092	ABDOOL, Nadia	1396	MAHABIR, Harideo
1030	ALFRED, Karyl	499	POTELLA, Michael
815	ALFRED, Marlon	2246	PROCOPE, Corene
622	ATTONG, Marcus	791	RAFEEQ, Atash
603	BARDEN, Monica	1197	RAGOONANAN, Stacey
1677	BICKRAMSINGH, Kalawatee	802	RAMJATTAN, Puran
1211	BILLY, Tami	1744	RAMPERSAD, Liezel
1776	BONEO-THOMAS, Maureen	793	SAMAROO, Dave
612	BROWN, Lennox	1199	SAMBRANO, Andrew
940	CHATERGOON, Anil	960	SOLOMON, Joseph
983	CLAPHAM, Curtis		
1956	DANN, Kern		
1198	DURGAH, Lallitah		
517	DYER, Russell		
886	EDWARDS, Trevor		
1160	GOSWAMI, Rakesh		
676	HART, Gina		
1867	HAYNES, Fayola		
1497	HUSSEIN, Mary		
186	MACKENZIE, Roger		
941	MAHABIR, Gaitri		

MEMBERS IN RETIREMENT

454	ACHOY, Wilton	709	DARMANIE, Lennox	355	KUMAR, Catherine
134	AGUILERA, Gaston	13	DAVID, Earl	488	LAI, Paul
177	ALEXIS, Lennox	437	DAVIS, Philmore	854	LALLA, Jerry
1570	ALI, Hassina	1243	DICKSON-LEWIS, Anne Marie	974	LALLA, Sylvia
475	ALI, Hazrath	11	DIEFFENTHALLER, George	195	LEWIS, Carlton
62	ALLEYNE, Oswald	361	DOODNATH, Winston	329	LEWIS, Richard
322	ANATOL, Hazel	1448	DOYLE, Laura	819	LOQUAN, Neil
167	ANATOL, Keith	1810	DUKE, Heather	376	LUE PING WA, Feona
407	ANDREWS, Michal	14	EDOO, Ameer	653	LUK JIM, Wendy
1027	AQUI, Selwyn	45	EDOO, Jamila	248	LUTCHMEESINGH, Krishna
217	ARJUNE, Errol	1266	EDWARDS-SANDY, Marilyn	889	LUTCHMEESINGH, Neena
702	ATTAI, Mitra	661	ELCOCK, Winston	173	MADRAY, Michael
495	BAIN, Godfrey	485	ESPINET, Richard	936	MAHABIR, Susanne
208	BAKSH, Zabar	694	FRAMPTON-BENSKIN, Marge	156	MAHARAJ, Baldeo
879	BASDEO, Rajram	579	FREDERICK, Junior	133	MARSHALL, Philip
234	BASSAW, Dipnarine	1537	GERMAIN-KING, Gillian	32	MARTIN, John
610	BEEPATH, Doon	472	GITTENS, Richard	79	MATHURA, Bholan
346	BEHARRY, Boodlal	619	GOBIN, John	599	MC COMIE, Raphael
1693	BEHARRY, Annisa	539	GOINDHAN-AQUAN, Carmen	135	MC LACHLAN, Keith
450	BEHARRY, Ashram	1430	GOMES, Roger	541	MC LEAN, Carl
332	BEHARRY, Capildeo	343	GOON LUN, Herbert	568	MISIR, Partap
569	BLANC, Daniela	354	GREAVES, Cheryl	459	MITCHELL, Graham
200	BLANCHARD, Kenneth	92	HARNANAN, Lessy	805	MOHAMMED, Neil
1749	BOODOO, Taramatee	209	HAYNES, Osborne	945	MOHAMMED, Rehana
158	BREWSTER, Rendell	222	HENRY, Kenneth	260	MOHAMMED, Rashide
418	BURRELL, Bernadette	1083	HIRALAL, Carl	976	MOHAMMED, Zakheem
68	BUXO, Paul	74	HOBDAY, Richard	1001	MOORLEY, Eugene
274	CASTILLO, Anselm	555	HOYTE, Wilmot	183	MOOTOO, Kelvin
169	CASTRO, Hugo	22	HUNT, John	291	MORRIS, Judith
5	CHANG, Terrance	511	HYPOLITE-FERDINAND, Camile	146	NANTON, Gerald
433	CHANG, Patricia	1383	ISHMAEL, Anthony	449	NARAYANSINGH, Patricia
278	CHANG, Leslie	649	JAGGAT, Lalchan	664	NOEL, Sonia
175	CHANG, Dave	286	JALSA, Kenny	561	OLLIVERRE, Gerald
243	CHANG, Mark	1303	JODHAN, Richard	249	OMARDEEN, Wahid
500	CHAPMAN, Errol	352	JOKHOO, Seunarine	903	OMARDEEN, Sohaila
592	CHARLES, Maxine	779	JONES-MCLEAN, Aline	246	OTTLEY, Sharman
692	CHARLES, Leslie	1639	JULIEN, Anjanie	205	OTTLEY, Irwin
431	CHIN-RAMPERSAD, Marilyn	236	KELSHALL, Christopher	558	OXLEY, Kenneth
214	CHRYSOSTOM-HENRY, Wilma	1141	KHAN, Lloyd	1958	PARRIS-DEBIQUE, Christine
859	CLARKE-ANDREWS, Marilyn	587	KING, Marcia	520	PARSOTAN, Franklyn
429	CODRINGTON-VINCENT, Genevieve	1505	KNIGHTS-CREED, Yvette	285	PERSAUD, Charles
787	COOKE-WARRICK, Jennifer	408	KONG TING, Patricia	970	PHILIP, Preston
385	DANIEL, William	295	KROGH, Douglas	515	PHILLIP-BRUNEAU, Aneitha
594	DARMANIE, Terrence			232	POLLARD, Stephen
				393	POON-MAYERS, Lesly

359	PUJADAS, Leroy	580	STEWART, Ainsley
463	RAHMAN, Zeyn	115	SUBERO, Kelvin
648	RAJACK, Glen	631	SWAMBER, Vashti
265	RAMCHARITAR, Jewan	226	SYNE, Osman
1707	RAMDHANIE, Rebecca	597	TAITT, Anthony
647	RAMGOOLIE, Harrinarine	457	TANG, Tyrone
705	RAMOUTAR, Shoba	96	TAYLOR, Owen
504	RAMPERSAD, Ronald	1173	TAYLOR, Oscar
624	REID, Brenda	1110	THOMAS, June
225	REIS, Stephanie	151	TOM YICK, Rupert
280	ROBERTS-JOHN, Jennifer	189	WADDELL, John
443	RODRIGUEZ, Herman	1317	WAITHE-WELLS, Linda
446	ROMANY, Polycarp	1228	WILLIAMS, Penelope
1676	ROMILLY, Mona	654	WILLIAMS, Paula
406	RUPNARINE, Clive	399	WILSON, Earl
471	RUTHERFORD, Diana	293	YEE KEN-CROSS, Yuklan
347	RUTHERFORD, Deryck	1632	YORKE, Stafford
147	SADLER, Christopher	428	YOUNG, Lily
392	SAHADEO, Ganesh		
725	SALANDY-BISHOP, Suzanne		
526	SANDY, Neville		
439	SANKAR, Daniel		
505	SAUNDERS, Ruth		
128	SCOTT, Pierpont		
718	SEEREERAM, Indrani		
238	SHAM KU ROSE BYAM, Richard		
1350	SINGH, Roni		
1056	SINGH, Cyndy-Ann		
1985	SONACHANSINGH, Manchan		
476	SOO TING, Susan		
572	SOOKRAM, Harrinarine		
307	SOVERALL, Lennox		
353	ST. ANDREWS, Aubyn		

SECRETARY'S REPORT

The Institute held its 54th Annual General Meeting and Council Meeting virtually on March 28, 2024.

During the 2024/2025 term of March 28, 2024, to February 20, 2025, Council members' attendance roll was as follows:

COUNCIL MEMBERS 2023/2024 TERM	MEETINGS ATTENDED
Marissa Quashie – President	9/9
Arun Seenath - Vice President	9/9
Dinesh Bhola	8/9
Adrienne D'Arcy	7/9
Keith André Mills	6/9
Christopher Ramjit	6/9
Edmund Phillip	9/9
Renée-Lisa Phillip	8/9
Haseeb Mohammed	7/9
Desmond Dial	6/9
Tamara Sieuraj	5/9
Tanya Wright	8/9

ELECTION TO COUNCIL 2025/2026

At the 55th Annual General Meeting, Adrienne D'Arcy, Dinesh Bhola, Haseeb Mohammed, and Keith André Mills are due to retire from the Council of ICATT by rotation. Mrs. D'Arcy, Mr. Bhola and Mr. Mohammed are eligible and have offered themselves for re-election. Mr. Mills has advised that he will not offer himself for re-election.

Three (3) nominations in respect of qualified members proposed as nominees to the Council of ICATT were received on behalf of Mr. Ganesh Pariag, Mr. Giles Leung and Mr. Shivanan Deopersad.

As such, Members are required to elect to the Council of ICATT four (4) persons from those members of Council eligible for re-election together with the nominees proposed.

AUDITORS

To appoint the Auditors for the year ending December 31, 2025.

The Council proposes to re-appoint Aegis Business Solutions Limited as Auditors of the Institute to hold office until the close of the next Annual General Meeting of ICATT.

By Order of Council

Tabia Euse Holder

Tabia Holder

Secretary

March 7, 2025

March 7, 2025

Dear Member,

In accordance with the Rules and Regulations of ICATT, (Rule 10 - Annual General Meeting and Regulations 7 – Virtual General Meetings), the Fifty-Fifth (55th) Annual General Meeting (AGM) of the Institute of Chartered Accountants of Trinidad and Tobago (ICATT) will be held on **Thursday March 27, 2025, at 5.00 p.m.** on a virtual platform whereby members may attend and participate in the meeting to transact the following business:

ORDINARY BUSINESS

1. To receive and consider the Annual Report of the Council for the 2024/2025 term.
2. To receive and adopt the Financial Statements of the Institute for the year ended December 31, 2024, with the Auditor's Report thereon.
3. To appoint the Auditors for the year ending December 31, 2025. The Council proposes to re-appoint Aegis Business Solutions Limited as Auditors of the Institute to hold office until the close of the next Annual General Meeting of ICATT.
4. To elect members of the Council.

1. Adrienne D'Arcy	4. Giles Leung
2. Dinesh Bhola	5. Haseeb Mohammed
3. Ganesh Pariag	6. Shivanan Deopersad

At the 55th Annual General Meeting, Adrienne D'Arcy, Dinesh Bhola, Haseeb Mohammed, and Keith André Mills are due to retire from the Council of ICATT by rotation. Mrs. D'Arcy, Mr. Bhola and Mr. Mohammed are eligible and have offered themselves for re-election. Mr. Mills has advised that he will not offer himself for re-election.

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INSTRUCTIONS TO ATTEND AND VOTE AT THE AGM

Financial Members must Pre-Register to Attend the Annual General Meeting via a virtual platform. Registration is open from March 7, 2025, and will close on March 27, 2025, at 4.30 p.m.

Prior to the date set for the 55th AGM, Electronic Voting on the Resolutions may be undertaken between March 7, 2025, and 12 Noon on March 25, 2025. Members who are unable to vote electronically between March 7, 2025, and March 25, 2025, will still be allowed to vote at the AGM.

Such financial members must be present online for the March 27 AGM to be eligible. When voting is announced, you will be able to log in and vote by clicking the AGM tab on the link provided. To vote, members will be required to log in via the unique link provided.

To vote, members will be required to log in via the unique link provided. Members may only vote once. The Voting Process:

1. Click the AGM tab on your Member's profile
2. Vote: Approve or Not Approve
3. Verify your vote
4. Then click the submit button

Only Financial Members can attend the AGM and will be allowed to vote either at the AGM or via electronic voting prior to the AGM.

By Order of the Council



TABIA HOLDER
CORPORATE SECRETARY

ICATT's Secretariat 2025



MARSHA CABALLERO
Chief Executive Officer



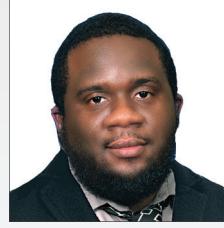
TABIA HOLDER
Corporate Secretary



CHRIS ZACCIAI
Mgr.- Administration
& Finance



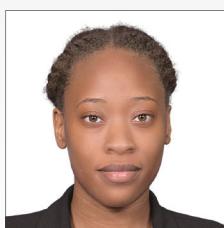
KHALISHA HARRIPERSAD
Mgr. - Communications
& Events



ARIEL BURGIN
Mgr. Members & Students
Relations



GIZELLE GITTENS
Education & Training
Co-ordinator



KIZZIE BRUCE
Member Service
Representative



ORISHA JONES
Office Assistant/
Telephone Operator



CORPORATE INFORMATION

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF TRINIDAD AND TOBAGO

2ND FLOOR: PROFESSIONAL CENTRE BUILDING,

11-13 FITZBLACKMAN DRIVE, WRIGHTSON ROAD EXTENSION,

POR OF SPAIN, TRINIDAD AND TOBAGO, W.I.

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E-MAIL: SERVICE@ICATT.ORG