

2017

ANNUAL REPORT



THE INSTITUTE OF
CHARTERED ACCOUNTANTS
OF TRINIDAD AND TOBAGO

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.

MISSION

To effectively promote, regulate and support the development of the accountancy profession in Trinidad and Tobago, and ensure adherence to the highest technical and ethical standards, for the benefit of members, students and the general public.

VISION - WE WILL BE:

- A prominent professional organisation that is attractive to current and potential members and is a leading practice model for accountancy institutes and other professional bodies in the region
- The preferred body for providing guidance and direction in accountancy, which raises the standard of financial management, reporting, education and governance in the country, thereby adding value to society
- An effectively governed and governing Institute that has a strong and quality organisation infrastructure in terms of vision, strategy, structure, processes, volunteers, resources and positioning in society
- Transparent and accountable to stakeholders, operating with integrity, taking a proactive approach with energised, committed and passionate people
- Representing the entire accountancy profession in Trinidad and Tobago, including students, members, graduates and all accounting institutions with members in Trinidad and Tobago
- An Institute that provides leadership, lobbying and influence with regard to regulatory bodies, government, accountancy institutions, professional standards, policies, compliance and conduct, development of the profession and good governance
- Educators providing pre and post-membership training.

TABLE OF CONTENTS	PAGE
■ PRESIDENT'S MESSAGE	1 - 5
■ CEO'S REPORT	6 - 10
■ ICATT COUNCIL	11
■ COMMITTEE REPORTS	12 - 23
■ FINANCIAL STATEMENTS	24
- Statement of Council's Responsibilities	26
- Independent Auditor's Report	27 - 28
- Statement of Financial Position	29
- Statement of Profit or Loss and Other Comprehensive Income	30
- Statement of Changes in Funds	31
- Statement of Cash Flows	32
- Accounting Policies	33 - 37
- Notes to the Financial Statements	38 - 43
■ OUR MEMBERSHIP	44 - 52
■ SECRETARY'S REPORT	53
■ NOTICE OF THE FORTY-SEVENTH ANNUAL GENERAL MEETING	54
■ ICATT SECRETARIAT	55

MESSAGE FROM THE PRESIDENT



STACY-ANN GOLDING
President - ICATT 2017-2018

The successes of the past year could not have been achieved without the tremendous support of all members of the Council who have done yeoman service to maintain the services of the Institute and to develop a comprehensive set of guidelines to support members as we implement the new rules. We thank especially Kerri Maharaj and Leslie Nelson who served as Chairmen of the Investigations and Disciplinary Committees respectively; both retired during 2017.

The committees, members working with Council, must be commended for the highly professional way they have discharged the functions of the Council in the interest of the membership. The work of the Council and its Committees continues to be facilitated by a Secretariat that is productive beyond its size and dedicated to the members and students.

The Council of the Institute of Chartered Accountants of Trinidad and Tobago (ICATT) has adopted an approach to agree annually a set of strategic initiatives which address the fundamental issues of the Institute and the rules and regulations under which it operates.

In 2016 that focus delivered the revised ICATT Rules and Regulations which became effective on January 1, 2018. For the 2017-2018 term, the ICATT Council outlined seven strategic initiatives to take ICATT forward. These initiatives were intended to refocus ICATT's targets, define strategic ventures for pursuit and provide a framework for the scope of operational activities.

Working with the sub-Committees of Council, our focus has been:

1. Successful implementation of the revised rules and regulations
2. Completion of the Continuing Professional Development (CPD) Recording system
3. Build out & Funding of the Technical/Compliance Unit
4. Hosting of a successful Annual Conference
5. Update of ICATT's Legislation
6. Development of an overall strategy to rebuild the image and confidence in ICATT via the engagement of the Professional Accountants in Business (PAIB)
7. Continued support of Small and Medium Size Practitioners (SMPs)

By and large, Council has been successful in achieving most of the initiatives selected for delivery while work continues to establish a Technical/Compliance Unit and to update ICATT's legislation to bolster the positive impact of the new rules.

MESSAGE FROM THE PRESIDENT

FINANCIAL OVERVIEW

The Institute has recorded a surplus of \$185K for the year ended December 31st, 2017. This compares favorably to the surplus of \$12K reported for the previous year and this improved financial position is a consequence of decreased legal fees in 2017. There was a 5.02% decrease in total expenses over the 2016 to 2017 period and a modest improvement in investments by 11.5%. The Institute's total investments moved from \$1.8M as at December 31st, 2016 to \$2.1M as at December 31st, 2017.

Total revenue as at December 31st, 2017 was \$4,462K, which represents a decrease of 1.3% against the 2016 figure of \$4,518K. There was a 2.3% increase in income from membership subscriptions and fees, while students' subscriptions, fees and joint scheme income declined by 3.7%. The surplus from CPD programmes, while it constituted 60.6% of 'other income', decreased by 12.3%. However, the surplus from the 2017 Annual Conference increased by 16.4%.

Members are aware that the Institute has defined and relatively limited sources of income; consequently, the funding of new services such as the proposed build out of the Technical/Compliance Unit requires significant increases in income. Council has been pursuing several discussions with potential donors and more recently, a proposal from ACCA to provide a shared resource has been received and is under consideration.

COUNCIL ACTIVITIES

In 2017, the Institute of Chartered Accountants of Trinidad and Tobago (ICATT) achieved a major milestone when members approved the first revision of its rules and regulations. The new rules and regulations came into effect on January 1st, 2018 and have been supported by guidelines developed by Members of Council referencing global best practice. The guidelines and application forms are lodged in a refreshed members' log-in area accessible only to members.



ICATT Council 2017-2018

Anthony Pierre, a Council member of ICATT, was appointed President of the Institute of Chartered Accountants of the Caribbean (ICAC). The appointment was made at the June Board Meeting of the regional accountancy body held in Guyana. Council Member, Denise Chinpire O'Reilly is an Alternate Director and Chair of the Regional Monitoring Unit Committee while Council Member, Dwayne Rodriguez-Seijas, was appointed to Chair the Technical Committee.

MESSAGE FROM THE PRESIDENT

ICATT COMMITTEES

The Committees of Council are a major point of interface with our members and external stakeholders: our partners, government, state agencies, professional institutions and trade associations. We continue to meet regularly with the relevant bodies to promote the obligations of ICATT as regulator of the profession.

The ICATT Taxation Committee creates high visibility for ICATT during the annual national budget exercise. The Committee provides recommendations to the Government of Trinidad and Tobago for consideration in the planning of the national budget.

Chair, Nicole Joseph and committee members made appearances on professional discussion panels as well as on radio and television shows to engage in pre-budget discussions. The Committee has published to members several tax news bulletins supplied by the major auditing firms, budget commentaries and tax updates.

ICATT's Membership Committee has presided over an increase in membership by an additional 74 persons and six Practising Certificates were approved. The Institute continues to adopt different strategies to increase its base. We saw a decrease by 5% in student membership compared to the previous year. Changes in the policy on state funding for tertiary education has been having an impact on new enrollments but the figures for new graduates annually have remained steady.

In preparation for the implementation of the 2018 rules and regulations, ICATT's Professional Accountants in Business (PAIB) Committee hosted a networking event: "Pride in the Profession" - A Business Forum, aimed at reconnecting with executive finance officers to drive renewed interest in the profession. It also served to highlight the importance of promoting sound principles, ethics and standards in accounting practices and build a network to share information and generate ideas for the continued development of the profession.

The Auditing and Accounting Standards Committee has been able to draw on the expertise of members and firms to present a series of thought leadership articles on IFRS 9, 15 and 16 and a Guidance Note to Members on the Reading of Auditors' Reports at AGMs. The Committee has also shared an informative publication on changes to the new audit report. The Committee continues its engagement with the Central Bank of Trinidad and Tobago on a periodic basis.

Coming out of a joint ACCA/ICATT seminar delivered by experts from local firms on IFRS 9, 15 and 16, the presentations have been shared with the wider membership.

The Investigations Committee was tasked to clear 13 pending cases and sub committees were appointed to address and fully investigate these matters. Six complaints have been processed and discontinued as no prima facie case could be established. The remaining matters are still under consideration.

MESSAGE FROM THE PRESIDENT

INTERNATIONAL ACCOUNTING AND AUDITING STANDARDS

In fulfilment of our role as regulator of Auditing and Accounting Standards, 2017 was a significant year as the profession prepared for the January 1, 2018 coming into effect of IFRS 9 Financial Instruments and IFRS 15 Revenue from Contracts with Customers. The updated IFRS 16 will go into effect on January 1st, 2019. ICATT and the ACCA jointly hosted two IFRS workshops in September and held discussions with the Bankers Association and the Co-Operative Development Division of the Ministry of Labour and Small Enterprise Development which has responsibility for the credit union sector.

ICATT ANNUAL FINANCE AND ACCOUNTING CONFERENCE

The Members and Students Committee headed by Council Member, Derek Mohammed who also chairs the conference committee must be commended for its consistency in delivering quality conferences which have continued to engage the finance and accounting community.

The 2017 Annual International Finance and Accounting Conference lived up to its reputation as ICATT's signature event. With approximately 400 persons in attendance on each day of the two-day event, the Conference met expectations by all accounts. The "Driving the Upturn - The Transformation to Longer-term Prosperity" theme provided an engaging, insightful and informative experience which featured expert speakers such as Senator Aubyn Hill, Sir Ronald Sanders, Professor Andrew Ramroop, Nigel Romano, Dr Vaalmikki Arjoon, Bailey Church and David Kadio-Morokro among others.



(l-r) Wendy Fitzwilliam, Allison Mair-Pascall and Sir Andrew Ramroop



Vice President, Dwayne Rodriguez-Seijas thanks Annual Conference Feature Speaker, Aubyn Hill

ICATT took the opportunity to launch its new logo at the 2017 Annual Conference. The new logo highlights the inherent value in the Chartered Accountant (CA) designation conferred by the Institute and signals a revitalized and rededicated Institute focused on its membership and the society it serves.



Launching the new ICATT logo:
◀ ICATT President, Stacy Ann Golding with Council Members (l-r) ICATT First Vice President Denise Chinpire O'Reilly, ICAC President and ICATT Council Member, Anthony and Council Member, Derek Mohammed.

MESSAGE FROM THE PRESIDENT

CONCLUSION

In her parting address after serving three years as President of ICATT, Immediate Past President, Pria Narinesingh tasked the incoming Council, 2017 – 18, to develop the right infrastructure and to attract the necessary resources to achieve the positive impact of the new rules. I am pleased to say that after a gruelling year, the infrastructure is largely in place. But this is not to say that the task is complete. We will need support and positive reinforcement of members to address any kinks that might surface during implementation.

Your Council has been exploring ways to cement the gains of enhanced rules and regulations through improvements to the legislation under which we operate. It has become apparent, however, that the sophistication of the accounting profession in Trinidad and Tobago might have outgrown the boundaries presented by a voluntary institution and may need the wider oversight of the State as is the case with the local medical and law associations which are governed by state-sponsored legislation. This exploration then, is the next frontier.

Beyond the challenges of rules, regulations and laws, the Council is very much alert to the wider issues that face the profession now and in the near future; we expect that helping our members to negotiate these will provide exciting opportunities for our committees and continuing professional development.

The increase in competition for skilled accounting personnel is affecting everyone as MPs and MNPs change status to MRs. Regulatory compliance and new standard implementation means that demand will only grow and so talent management is a skill we all must master if we are to remain competitive.

Accountants can expect to be impacted by increased regulation and attendant disclosure rules aimed at combatting tax fraud, AML/CFT and transfer pricing. As financial activities come under more and more scrutiny from shareholders and government agencies, the demand for skilled forensic accountants has increased. ICATT noted this trend two years ago and our collaboration with the Caribbean Institute of Forensic Accounting(CIFA) has produced an increasingly popular programme of training for accountants seeking to broaden their skills.

It is anticipated that in the wake of recent hackings, multi-factor authentication to enhance IT security will be a consideration for accounting firms. While the impact of hacking on large firms could be catastrophic, small and medium-sized firms are equally at risk and so the sharing of experiences and expertise in our relatively small community can be an important step to secure the vulnerable.

Looking ahead, we must examine squarely the opportunities and threats posed by Blockchain and its potential to automate accounting. The primary application of Blockchain is currently cryptocurrencies which are becoming increasingly attractive to the public as a store of wealth and means of value exchange which may soon be reported as virtual currency holdings.

2017 has been a great year for the profession. I hope that many more of our members will take up the challenge to volunteer time and expertise to build and secure the work of our Institute in the public interest and that of our membership.

REPORT OF THE CEO



ESTHER LE GENDRE
Chief Executive Officer, ICATT

OPERATIONS OVERVIEW

The financial performance of the Institute is steadied and a profit of \$185K as at 31st December 2017 has been recorded. By comparison, for the same period in 2016 a profit of \$12K was recorded. This represents an increase of \$173K.

There was a 5.02% decrease in total expenses over the 2016 to 2017 period. Employee salaries and benefits decreased by 8.4% and operating expenses decreased by 1.6%. This reduction in operating costs was mainly due to the fact that legal fees were not expensed in 2017 but paid from 2016 accruals.

An increase in investments by 11.5% was recorded. Total investments moved from \$1.8M as at 31st December 2016 to \$2.1M as at 31st December 2017.

Revenue

Total revenue as at 31st December 2017 was \$4,462K which represents a decrease of 1.3% against the 2016 figure of \$4,518K. Income from the 'membership subscriptions', 'student subscriptions', and the 'other income' categories contributed 36.03%, 29.7% and 33.6% respectively to total revenue.

As at 31st December 2017, 10 CPD programmes were held compared to 15 by 31st December 2016. The surplus from CPD programmes contributed 60.6% to 'other income' and decreased by 12.3% from \$1,040K in 2016 to \$908K in 2017. The surplus from the Annual Conference, however, increased by 16.4% from \$469K in 2016 to \$545K in 2017.

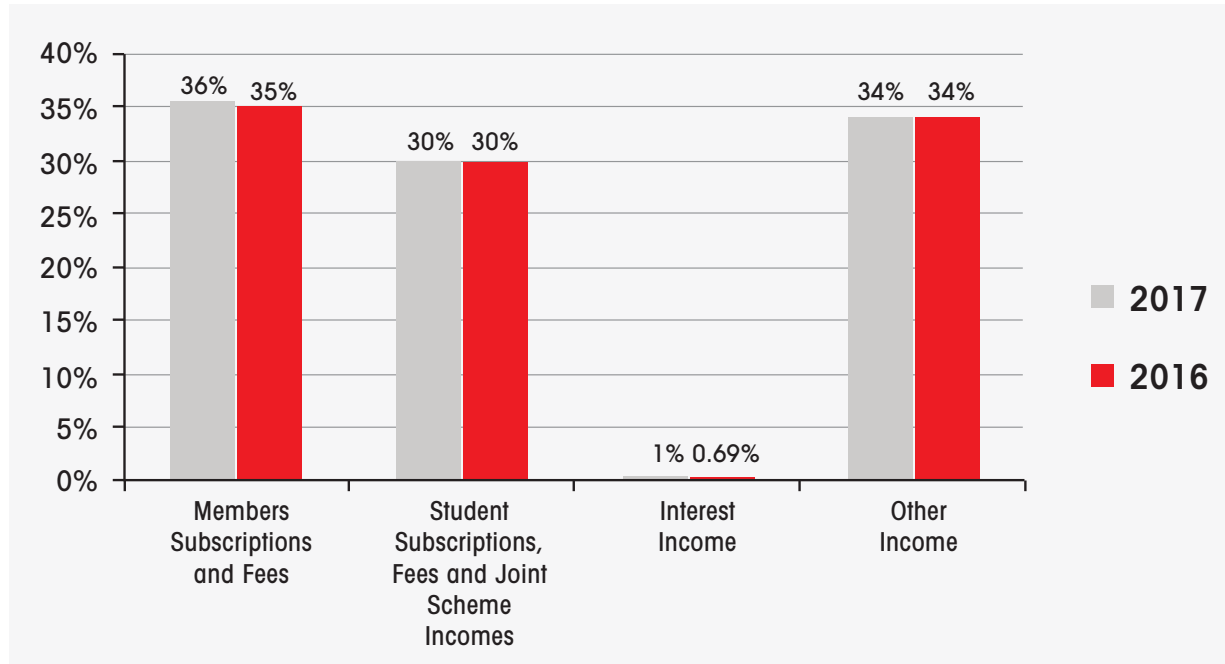
There was a 2.3% increase in income from membership subscriptions and fees from \$1,572K to \$1,608K. The total number of new members for 2017 was 74. The Institute's income from students' subscriptions, fees and joint scheme income declined by 3.7%. The total number of students declined by some 350 over the previous year to approximately 4,950 at the end of 2017.

Staffing

To date negotiations with the Banking, Insurance and General Workers Union (BIGWU) which began in 2015 for terms and conditions of seven of the twelve staff positions have not been settled; the Union's response to ICATT's position on items yet to be agreed is outstanding. In July of 2017, Ms. Shyann Mohan took up a 6-month contract with the Institute in the role of Communications Manager. Tara Koon How, Marketing Manager resigned.

REPORT OF THE CEO

The graph below shows the contribution of the individual income categories to total income for the financial years 2017 and 2016.



The Institute of Chartered Accountants of Trinidad and Tobago Financial Results 2013-2017

DESCRIPTION	2013	2014	2015	2016	2017
REVENUE					
Members' Subscriptions and Fees	1,335,983	1,423,733	1,427,960	1,572,073	1,607,568
Students' Subscriptions, Fees and Joint Scheme Income	1,420,005	1,396,485	1,317,565	1,377,641	1,327,163
Interest Income	21,803	17,634	13,896	31,090	27,902
Other Income	1,018,789	1,385,226	1,706,112	1,537,672	1,499,255
Total Revenue	3,796,580	4,223,078	4,465,533	4,518,476	4,461,888
Expenses					
Employee Salaries & Benefits	(2,184,334)	(2,408,492)	(2,368,038)	(2,284,336)	(2,091,422)
Public Relations/Marketing	(106,305)	(106,941)	(123,588)	(137,621)	(115,529)
Operating Expenses	(1,772,958)	(1,689,076)	(2,234,381)	(2,045,641)	(2,036,256)
Total Expenditure	(4,063,597)	(4,204,509)	(4,726,007)	(4,467,598)	(4,243,207)
Profit/(Loss) before Tax	(267,017)	18,569	(260,474)	50,878	218,681
Income Tax Expense	(13,465)	(16,936)	(19,278)	(38,390)	(33,446)
Net Surplus/(Deficit)	(280,482)	1,633	(279,752)	12,488	185,235
Total Assets	3,402,515	3,643,314	3,466,464	3,776,887	3,814,656
Accumulated Fund	2,251,086	2,245,327	1,965,575	1,977,439	2,153,412

REPORT OF THE CEO

The Institute of Chartered Accountants of Trinidad and Tobago Surplus/(Loss) from Seminars and Events 2013-2017

DESCRIPTION	2013		2014		2015		2016		2017	
	No.	Surplus	No.	Surplus	No.	Surplus	No.	Surplus	No.	Surplus
Seminars	19	679,132	17	742,664	18	1,032,102	15	1,028,931	10	911,061
Annual Conference /ICAC Conference	1	303,933	1	614,304	1	630,503	1	468,017	1	544,619
Events	2	(19,250)	2	(13,660)	2	(8,003)	0	(500)	1	3,586
TOTAL	22	963,815	20	1,343,308	21	1,654,602	16	1,496,448	12	1,459,266

CPD Programmes

In 2017, ICATT hosted 14 CPD seminars. The Audit Monitoring and Common Deficiencies programme facilitated by Senior ACCA Reviewer, Faizal Ali, appears to have had a positive impact on awareness and monitoring results which are improving. ICATT strongly recommended the participation of practising members. The half day sessions covered the purpose, process and common deficiencies found during a practice review as well as provided participants with guidance to prepare for the visit and receive a satisfactory assessment.



September ACCA ICATT IFRS Workshop

ICATT and the ACCA jointly hosted two IFRS workshops in September at the Trinidad Hilton. This was in preparation for the January 1st, 2018 coming into effect of IFRS 9- Financial Instruments and IFRS 15 - Revenue from Contracts with Customers and the updated IFRS 16 which will go into effect on January 1st, 2019.

The ICATT Auditing and Accounting Standards (AAS) Committee hosted two one-day seminars in a "Back to Basics" series specially designed for new accountants and those in need of a refresher on essential International Accounting Standards (IAS). The presenters for this session included committee members Daniel Bissonndial, Audit and Assurance Director, BDO and Taryn Salazar, Finance Manager, ANSA McAL Limited. Other presenters included Tanya Wright, Senior Manager, KPMG, Bertram Alexander, Audit Manager, KPMG and Rishi Motilal, Audit & Assurance Manager, Deloitte.

Other interactive workshops included Excel Data Analytics and a Tax Committee sponsored seminar on Withholding Tax and Double Taxation Treaties.

REPORT OF THE CEO

Forensic Certified Public Accountant (FCPA) Programme

ICATT continued to partner with the Caribbean Institute of Forensic Accounting (CIFA) to host the Forensic Certified Public Accountant (FCPA) Programme. The FCPA Programme is a certification programme where successful candidates are awarded the internationally recognized 'Forensic CPA' credential upon completion. The main facilitator for this programme is CIFA's Founder and Director of Education, Stephon Grey. He is also a Forensic CPA Educator with the Forensic Society CPA. Fifty percent of participants were ICATT members.

ACCA / ICATT RECOGNITION CEREMONY

ACCA and ICATT partnered to host the 2017 Recognition Ceremony held at the Cara Suites Hotel & Conference Centre in March. Keynote Speaker was John Cunningham – ACCA Regional Head of Education, Europe & the Americas. ICATT's Vice President, Denise Chinpire O'Reilly delivered congratulatory remarks on behalf of ICATT.

373 graduates who completed programmes between December 2014 and 2016 were honoured at the ceremony. Three hundred and forty-five were graduates of the programme, ACCA – Professional Examination and 28 successfully completed the Foundations in Accountancy. Special awards were presented to top performers in the



Top Performers - Kristianna Aird, Judy Deonarine, Sinead Ellis

overall examinations in Trinidad and Tobago: Sinead Ellis (Dec. 2014), Lauren Moniquette (June 2015), Urmila Mahadeo (Dec. 2015), Anais Joseph (June 2016) and Judy Deonarine (Dec. 2016).

STUDENT SUBSCRIPTIONS

When compared with 2016, there was a 5% decrease in the number of active students with paid-up subscriptions. The total number of active students with paid-up subscriptions as at December 15th, 2017 stood at 4,753 compared to 5005 students as at December 15th, 2016, a decrease of 252 students. The decline may be due to a variety of reasons such as migration, resignation, completion of the ACCA programme and the changes made to qualifications for state-funding of tertiary study.

REPORT OF THE CEO

MEMBERSHIP

New professional membership grew by 74 in 2017, during the period January to November 2017. While 11 members retired, five moved abroad but elected to maintain membership. Six new members were awarded practising certificates.

Total Membership as at 31st December, 2017

MEMBER TYPE	AMOUNT
Members in Practice (MP)	180
Members Not in Practice (MNP)	1136
Members Residing Overseas (MRO)	40
Members in Retirement (MR)	107
TOTAL	1,463

Council has approved the launch of a co-branded Magna Gold/ICATT card to offer the members an opportunity to earn financial benefits while going about their normal transactions. Access to a rewards card has long been one of the recommendations featured in membership surveys to ascertain what services might be of value. ICATT has entered into an association with MAGNA REWARDS to provide a co-branded card which gives access to members. ICATT will bear the cost of the initial member's card.

The Secretariat will continue to support the Council in its mission to promote, regulate and support the development of the accountancy profession in Trinidad and Tobago. The implementation of new rules and regulations and the refreshing of our brand to centre on members and the value in ICATT will be the major focus of our activities at the Institute. Members can expect to receive ICATT member pins which reflect the new logo and the expectation is that they will be worn with pride in the profession.

ICATT COUNCIL



Stacy-Ann Golding
ICATT President, 2017-2018
CA, BSc., FCCA, FCA



Denise Chinpore-O' Reilly
First Vice-President
CA, FCCA



Dwayne Rodriguez-Seijas
Second Vice-President
CA, FCCA



Pria Narinesingh
Immediate Past President
CA, Bsc. (Hons), FCCA



Anthony P. Pierre
CA, FCCA, CFC



Derek Mohammed
CA, FCMA, CGMA



Nicole Joseph
CA, FCCA



Leslie Nelson
CA, FCMA, MBA, FLMI



Krishna Boodhai
CA, FCCA, ACII, FLMI



Ryan Nunes
CA, CPA, BBA



Dianne A. Mano
ACCA, CA, LLB (Hons), LEC, ACAMS



Dinesh Bhola
ACCA, CA, CIA



Moonilal Lalchan
CA, FCCA, MBA
(Appointed April 11, 2017)

COMMITTEE REPORTS

COMMITTEE REPORTS

AUDITING AND ACCOUNTING STANDARDS COMMITTEE (AASC)

Committee's Mandate:

The AASC is charged with responsibility of improving the standards of accounting, auditing and financial reporting in Trinidad and Tobago.

The purpose of the A&ASC is:

- Assisting the accounting and auditing professions in serving the public interest by enhancing the quality of services they provide;
- Supporting the growth and relevance of accounting and auditing services by continually disseminating guidance on relevant standards and laws;
- Ensuring that the guidance provided reflect best practice and meet the needs of decision makers and assurance providers;
- Ensuring international convergence by working with other standard setters towards that goal;
- Assisting all types of entities in both the private and public sectors, including profit-oriented enterprises, not-for-profit organisations, government and other entities in the public sector.
- Supporting and participating in the development of high quality global standards;
- Maintaining a strong standard-setting capability to ensure there is public confidence in the auditing and accounting in Trinidad and Tobago.

Members:

- Dwayne Rodriguez-Seijas- Chairman
- Pria Narinesingh -Vice Chairman
- Adrienne D'Arcy
- Daniel Bissoondial
- Kavita Singh
- Renee-Lisa Phillip
- Taryn Salazar
- Desmond Dial
- Marissa Quashie



ICATT IFRS Workshop

Chairman's Overview:

During 2017 the Audit and Accounting Standards Committee of ICATT met six times. This year saw a number of notable changes in both auditing and accounting standards which dominated the agenda. These included the New Audit Report applicable due to the changes in ISA 700 which became effective at the end of 2016.

There were also substantial changes within International Financial Reporting Standards including IFRS 9 - Financial Instruments , IFRS 15 - Revenue and IFRS 16 Leases. The members of the AASC discussed the level of preparedness for these changes within the market and the challenges being encountered by market participants with particular reference to its membership but also with a view to engaging key stakeholders who would be impacted by these changes.

COMMITTEE REPORTS

Implementation of many of these standards is still in progress and these discussions will be expected to continue into 2018 with continued focus on educating members and other key stakeholders, identifying key challenges and finding solutions to common problems. In 2017 the Committee continued to reinforce messages around previously issued standards on which members requested assistance. The Committee also kept an eye on legislative developments and their financial reporting implications.

Summary of Activities:

The AASC undertook the following during the 2017-2018 term.

- A document entitled 'Guidance Note to Members Re: Reading of Auditor's Reports at Annual General Meetings' was developed by the Committee, placed on the website and circulated to members.
- A discussion paper was prepared to consider relying on the work of other auditors i.e. work done by the Trustee Auditor in the case of Pension Plan audits.
- Two sessions of the 'Back to Basics' CPD series were conducted by members of the committee in March and June 2017. These covered IAS essentials and were designed for new accountants and any who needed a refresher.
- In July 2017 the committee provided in-house training to the Central Bank of Trinidad and Tobago (CBTT) on IFRS 9, 15 and 16.
- The Chairman of the committee was assigned the role of Chairman of the Technical Committee of The Institute of Chartered Accountants of the Caribbean (ICAC). This would allow for the discussion of matters at both the committee and a regional level.
- Meetings were held with the CBTT at which the following which were among items with affect licensees
 - under the FIA and the Insurance Act were discussed.
 - 1. Code of Practice for Engagement with External Auditors of Financial Institutions
 - 2. The stage of preparation for implementation of IFRS 9
 - 3. Large Exposure to Correspondent Banks
 - 4. Guidelines on the Implementation of the Tax Information Exchange Agreement Act
 - 5. Trinidad and Tobago Residential Real Estate Mortgage Market Guideline
- Members of the committee also attended a meeting with the technical committee of The Bankers Association of Trinidad and Tobago (BATT) to discuss IFRS 9 and related tax implications.
- The committee represented the Institute at The Supervised Entities Working Group Meetings held in February, June and December 2017.
- The committee developed a structured process for providing responses to members who contact the Secretariat on technical matters.
- In the upcoming term, the committee is expected to work with the CBTT on the new reporting framework for 'Anti-Money Laundering' audits.

COMMITTEE REPORTS

INVESTIGATIONS COMMITTEE (IC)

Committee's Mandate:

The role of the Investigations Committee is to receive and consider all the facts of any legitimate complaint received by the Secretary, to determine whether a prima facie case could be established against a member.

Members:

- Kerri Maharaj – Former Chairman (resigned from Council and the Committee in April 2017)
- Moonilal Lalchan – Chairman (appointed to the Council and the Committee in April 2017)
- Diane Mano – Vice Chairman
- Carl Sooko
- Donna Jack
- Nigel Irish
- Binode Bajnath
- Trevor Edwards
- Dave Chang

Chairman's Overview:

As the Chairman appointed for the 2017 term, the Investigations Committee (and by extension, I as Chairman) was tasked with the responsibility of clearing all pending cases as a matter of some urgency particularly as the New Rules would be implemented effective January 1st, 2018. In this context, sub committees of the Investigations Committee were appointed to address and fully investigate these matters. I am pleased to advise that the majority of these matters have been closed, or referred for further action. This significantly reduced the number of outstanding matters that existed at the start of the term. Work continues to date on all outstanding matters and the Investigations Committee expects that it will be able to close and determine these matters by the 2018 AGM. I thank all members of the IC and Council for their unwavering support during the year. Without that commitment we would not have been able to accomplish what we did.

Summary of Activities:

For the 2017 Term, the Investigations Committee has been working assiduously on the matters referred to the committee. At the beginning of the term eleven (11) cases were being reviewed.

The Committee held eight (8) meetings for the 2017 term as at December 31st, 2017. Three (3) matters are still being actively determined. The status of the matters before the Investigations Committee were as follows:

- One (1) new file was received
- Three (3) files were discontinued as no prima facie cases could have been established
- In no matters were prima facie cases identified and submitted to the Disciplinary Committee for deliberation and action.
- One (1) report which was pending from the 2016 term, was submitted to the Disciplinary Committee for consideration.

Council was asked to extend the appointments of members from January 1st, 2018 until the completion of all matters in progress before the Disciplinary and Investigations Committees prior to the commencement of ICATT's Rules and Regulations 2018. It was noted that in accordance with said 2018 Rules and Regulations, the Former Rules shall apply to all matters in progress before the Disciplinary and Investigations Committees prior to the commencement of these Rules.

COMMITTEE REPORTS

MEMBERSHIP COMMITTEE

Committee's Mandate:

The Membership Committee guides the development of the Institute's objectives for the recruitment of members. The major responsibility of this Committee is to review the process and policies for applications and make recommendations to Council for approval.

Members:

- Dinesh Bhola – Chairman
- Nicole Joseph – Vice Chairman
- Robby Bhola
- Kerry Ann Chevalier
- Nola Drayton-Smith
- Tosca James
- Kerry Mohammed
- Krishna Dookiesingh
- Christopher Ramjit
- Varesha Besai

Chairman's Overview:

During the period May to December 2017, the Membership Committee met on 5 occasions. During this period, the prominent focus of the Membership Committee was Practising Certificate Renewals, especially for members with expired Practising Certificates that were previously issued with no expiry date on the face of the document. The committee continues to encourage members to maintain their membership status and become compliant with ICATT Rules and Regulations.

Summary of Activities:

Recognition of New Members for 2016

In March of 2017 ICATT welcomed 16 new members who attended the Induction Ceremony hosted directly after the AGM. These members obtained their Chartered Accountant (CA) designation in 2016.

Maintenance of Oversight of the Application Process for Members

The Committee reviewed each of the applications received for new Practising Certificates, Practising Certificate Renewals, Change of Status, Waiver of Dues and Reinstatement – all of which can only be approved by Council. For the period April – December 2017 the Committee reviewed six (6) Practising Certificate applications, forty (40) in respect of Practising Certificate Renewal, thirteen (13) for Change in Membership Category and eight (8) with regard to the Reinstatement of Membership.

Contribution to the Growth in Membership

As at December 31st 2017, ICATT welcomed 74 new members to the Institute, approved from January to November 2017. In 2016, there were also 74 new members, however, these were approved between the period January to December 2016. Our new members for 2017 consisted of 30 men and 44 women from varying sectors of the economy, both public and private.

COMMITTEE REPORTS

MEMBERS & STUDENTS RELATIONS

Committee's Mandate:

To capture students' interest and get them more involved in the Institute. To encourage networking opportunities with the other accountants, business communities and Government, which will raise ICATT's profile. To develop CPD programmes for all members and to encourage the expansion of ICATT's membership base.

Members:

- Derek Mohammed – Chairman
- Mark Superville
- Marsha Farfan
- Lucyann Henry
- Kimberly Romain
- Venita Ramlal
- Brent Mc Fee
- Karen Doolarchan
- Jagdesh Paray
- Ravi Dass
- Kerry Mohammed
- Sean Mc Millan

Chairman's Overview:

With a declining economy and low commodity prices, 2016 proved to be a somewhat challenging year for all. In the face of these challenging times, a dynamic Members and Students Relations Committee and ICATT Secretariat together with the support of a prudent ICATT Council was still able to fulfil its mandate and formulate a complete, interesting and relevant CPD offering. We were also able to stage the successful flagship Annual Conference. I wish to thank the hardworking committee members, the ICATT General Manager, other Committees, Council and the general membership for the support extended during the year to the various activities of the ICATT. We look forward to a positive 2017.

Summary of Activities:

Over the period May to December 2017, the Committee met on 5 occasions.

The Committee's main responsibility is to assist with the planning of events and initiatives to promote member and student engagements. In 2017 they maintained an advisory role in the planning of the Annual Conference.

ICATT successfully hosted for another year its Annual International Finance and Accounting Conference at the Hyatt Regency Hotel & Conference Centre in Port-of-Spain on November 9th and 10th 2017.

The committee also met with the Education Manager of ACCA Caribbean to discuss student issues and map a way forward in lending support to ACCA in the areas of student progression to completion of the ACCA Professional Programme, to promote growth in membership base for both ACCA and ICATT.

COMMITTEE REPORTS

PROFESSIONAL ACCOUNTANTS IN BUSINESS (PAIB)

Committee's Mandate:

Accountants are involved in all aspects of an organization; we aim to assist the development of all the skills necessary to meet these requirements.

Members & Meetings attended:

- Krishna Boodhai – Chairman - 7/7
- Jeanette Joseph - 6/7
- Dwight D. Brown - 6/7
- Michelle Newallo - 6/7
- Bernadette Sammy - 5/7
- Marc Fung - 5/7
- Anisa Mohammed - 3/7
- Sheree Welch - 2/7
- Wayne Diaz - 3/7



(L-R) Axel Kravatzky, Krishna Boodhai, Ian Chinapoo and Stacy-Ann Golding at the PAIB Pride in the Profession event

Chairman's Overview:

As Chairman I would like to end on a note of thanks to the Committee members who brought their ideas and willingness to make a difference and to Ms. Leela Satwar who was a key asset to the Committee as she coordinated and facilitated our meetings.

Summary of Activities:

The Committee held seven meetings during its term of operation.

This term, the Committee comprised 10 members who represented a wider spectrum of our industries, from energy to financial services, and included a member from Tobago.

The Chair, Krishna Boodhai, a former CEO at ICATT and now a council member, knew that the PAIB would be a committee he would expend his time on to ensure that the wide spectrum of CFOs that once served the Institute are re-connected.

On October 10th, 2017, the Chairman believed that the vision left a couple of years previously at ICATT was dormant and that a revival of accountants was needed. Consequently, a networking event was held titled: "Pride in the Profession" and CFOs were invited. Presenters for this event were: Mr. Ian Chinapoo, Executive Director - UTC who spoke on Integrated Reporting; Mr. Axel Kravatzky, Chairman & Principal Consultant, Syntegra Change Architects Limited who spoke on The Future of Integrated Reporting.

As a follow-up to the Pride in the Profession event, the Committee has proposed for 2018 two afternoon networking sessions to take place in the North/South and Tobago

The Committee has also proposed that a survey of the membership developed by a previous committee should be reconsidered for implementation.

COMMITTEE REPORTS

QUALITY ASSURANCE (QA)

Committee's Mandate:

The focus of this Committee is to review the Practice Monitoring Reports and to determine what further action may be required subsequent to reviews.

Members:

- Denise Chinpire O'Reilly – Chairman
- Ingrid Lashley
- Pamela Seesahai
- Anne-Marie James
- Nigel Romano
- Edmund Phillips

Chairman's Overview:

The Quality Assurance committee continued to work on reviewing reports and commenced member meetings to review unsatisfactory reports. These meetings identified a number of challenges being faced by members. Consequently, the Committee recommended the development of new training workshops to assist these practising members. The challenge continues with the need for continued professional development in the practice and the importance of maintaining a proper audit file. I would like to thank all the committee members for their invaluable contribution to the Quality Assurance Committee.

Summary of Activities:

The Quality Assurance Committee has been working diligently to review Practice Monitoring Reports.

The Committee held four (4) meetings for the 2016/2017 term. In the year 2017, all 22 reports produced by the Senior ACCA Reviewer were reviewed by the Committee. Four meeting were held with members to discuss the outcomes of the audit monitoring visits.

Throughout 2017 several Continuous Profession Development (CPD) programmes were held for practising members. The aim of the sessions was to assist practitioners in the proper documentation of audit work, the avoidance of problems which come to light during audit monitoring visits and the provision of guidance to small and medium-sized practitioners. The committee continues to work with the Secretariat to host mandatory workshop sessions for practising members to improve the quality of audits being done.

With the implementation of the ICATT Rules and Regulations 2018 which commenced on January 1st, 2018, the term of the Quality Assurance Committee expired on December 31st, 2017. The Licensing Committee will be effective from January 1, 2018. The Licensing Committee appointed by Council will have the sole responsibility of:

- a) considering whether to grant, renew, amend or cancel Practising and Auditing Certificates issued by the Institute
- b) overseeing the Institute's Practice Monitoring Programme, and
- c) reviewing and taking appropriate action in respect of each monitoring report.

COMMITTEE REPORTS

QUALITY ASSURANCE (QA) cont'd

Audit Monitoring Visit Statistics for Trinidad and Tobago 1 January 2009 to 31 December 2017

	FIRST OR ROUTINE VISITS	FOLLOW-UP VISITS	TOTAL VISITS
SATISFACTORY	19	31	50
UNSATISFACTORY OUTCOME – Limited number of serious deficiencies in compliance with auditing standards requiring some improvement	5	23	28
UNSATISFACTORY OUTCOME – Widespread serious deficiencies in compliance with auditing standards requiring significant improvement	53	28	81
UNSATISFACTORY OUTCOME – Satisfactory compliance with auditing standards but serious independence issues	0	2	2
UNSATISFACTORY OUTCOME – Unsatisfactory compliance with auditing standards and serious independence and other issues	20	24	44
TOTAL	97	108	205

YEAR OF VISIT	TOTAL REPORTS	FIRST OR ROUTINE VISIT	SECOND VISIT (first follow-up)	THIRD VISIT (second follow-up)	FOURTH VISIT (third follow-up)
2017	22	5	3	4	10
2016	18	8	2	8	0

Audit Monitoring Visit Statistics for Trinidad and Tobago 1 January 2017 to 31 December 2017

	FIRST OR ROUTINE VISIT	Second visit (first follow-up)	Third visit (second follow-up)	Fourth visit (third follow-up)	Total Visits
SATISFACTORY	4	0	3	3	10
UNSATISFACTORY OUTCOME – Limited number of serious deficiencies in compliance with auditing standards requiring some improvement	0	1	1	2	4
UNSATISFACTORY OUTCOME – Widespread serious deficiencies in compliance with auditing standards requiring significant improvement	1	1	0	2	4
UNSATISFACTORY OUTCOME – Satisfactory compliance with auditing standards but serious independence issues	0	0	0	0	0
UNSATISFACTORY OUTCOME – Unsatisfactory compliance with auditing standards and serious independence and other issues	0	1	0	3	4
TOTAL	5	3	4	10	22

COMMITTEE REPORTS

SMALL & MEDIUM PRACTITIONERS (SMP)

Committee's Mandate:

The primary roles of the SMP Committee are to address issues affecting Small and Medium Practitioners, be champions for change, including exerting influence on other stakeholders and make recommendations to Council.

- To speak out on behalf of SMPs
- To raise awareness of their role and value; and
- To emphasize the importance of the small business sector overall

The Small and Medium Size Practitioner Committee has the following responsibilities which operate within four (4) strategic pillars:

- 1) **Standard Setting:** To provide regular and timely input to the standard-setting process in order to help ensure the stability, relevance and proportionality of international standards to SMPs.
- 2) **Regulation and Policy:** To increase the participation of SMPs in international policy and regulatory dialogue.
- 3) **Resources and Tools:** To provide practical assistance to SMPs in order to foster growth and development of this sector with a focus on implementation of standards, practice management, and business advisory.
- 4) **Communication:** To raise awareness of the importance and value of this sector by participating in speaking engagements at national, regional and international events and meetings, workshops or conferences; and by issuing timely press releases and articles of news and other support initiatives that other regional and international member bodies can share with their own members and SMPs.

Members:

1. Ryan Nunes – Chairman
2. Dinesh Bhola
3. Dean Rampersad
4. Jason Ricardo Ali
5. Vishnu Musai
6. Russell Vivian Murray
7. Atiba Caddle
8. Chandricka Seeterram
9. Vijay Parabdeen
10. Hyacinth Simms
11. Nalini Raquel Suratsingh
12. Lucyann Henry
13. Prabhawatie Ramdial

Chairman's Overview:

The various SMP and sub committees continued to focus on our projects but challenges emerged which delayed several outcomes which we worked on. We remain hopeful that we would see better results in the year 2018.

On behalf of the council I wish to thank the SMP committee, sub-committees and the dedicated ICATT staff that continued to dedicate their time to serving the interest of their membership.

COMMITTEE REPORTS

SMALL & MEDIUM PRACTITIONERS (SMP) cont'd

Summary of Activities:

1. There have been meetings with the Ministry of Labour and Small Enterprise Development, Co-operative Development Division (CDD), to strengthen the reporting requirements by Credit Unions in becoming Audit Ready.
2. Meetings have been held with the Board of Inland Revenue to address issues faced by our members.
3. Technical assistance from ACCA and CPA is being pursued to assist our members; our discussions should yield results in 2018.
4. Quotations were received for the Professional Indemnity & Group Health Insurance Plans to offer our members a group rate in order to meet the requirements of the ICATT Rules 2018.
5. The Committee met 4 times during this term, underscoring the commitment by members. To further strengthen the Committee's framework a team worked for several months on putting together files to assist practitioners to achieve a successful practice review.

Plans are being made to hold a 2nd training workshop on the "Live file" for our practitioners in the 3rd quarter of 2018.

I would like to end on a note of thanks to Leela Satwar, our Committee Secretary, who was a key asset to the Committee as she coordinated and facilitated our meetings.

COMMITTEE REPORTS

TAXATION COMMITTEE

Committee's Mandate:

The duties and responsibilities of the Taxation Committee include the facilitating of tax training to members and the public, advising and commenting on changes in the tax legislation, maintaining a formal communication channel with the Government and its agencies

Members:

- Nicole Joseph – Chairman
- Ryan Nunes – Vice Chairman
- Anil Avery Bridglal
- Carl Sooko
- Keith Robinson
- Michael Abraham
- Rupert Gooding
- Shivanan Deopersad
- Sinanan Dass



Tax panel at the 2017 Annual Conference. (l-r) Jason Julien, Sen. the Hon. Allyson West, Ronald Ramkissoon and Nicole Joseph.

Summary of Activities:

The Tax Committee conducted four PAYE workshops in February and March, 2017 in San-Fernando and at the Arthur Lok Jack School of Business. The locations were selected to cater for our members in the North and South of the country.

The committee also organized and delivered a seminar on Withholding Tax and Double Tax Treaties on 4th July 2017. This was well received. Presenters were from a legal background and included two directors from the Big Four Firms.

Budget time, the highlight of a tax professional's calendar, saw major input from the Taxation Committee. This began with recommendations for the 2017/2018 National Budget which was submitted to the Ministry of Finance in May 2017. Prior to this, ICATT invited its membership to submit their own recommendations, these were then incorporated into the submission to the Ministry.

After the budget submission, Taxation Committee members represented ICATT on numerous television, press and radio panels and discussions to provide analysis and comments on the proposals. ICATT's website was also populated with various budget commentaries prepared by firms which provided additional insights into the budget proposals.

The Taxation Committee contributed to the Institute's Annual Conference by organizing a panel discussion on 'Tax Incentives – "Effectiveness in Driving Longer-term Prosperity." We were privileged that Senator the Honourable Allyson West agreed to be on the panel which also included Dr. Ronald Ramkissoon and Nicole Joseph with Jason Julien as the moderator. This session generated lively discussion and was very well received.

Members of the Taxation Committee represented the Institute at a roundtable meeting with Senator the Honourable Allyson to discuss issues surrounding tax administration and the establishment of the Trinidad and Tobago Revenue Authority. The input from the Taxation Committee was appreciated and it is hoped there would be further discussions with ICATT as the establishment of the Revenue Authority progresses.

Finally, the Taxation Committee held a meeting with the Chairman and Commissioners of the Board of Inland Revenue in September 2017 to discuss mutual areas of concern. The Committee had invited members to submit their issues/concerns for discussion at the meeting with the BIR. The meeting was well received and the Tax Committee will continue to develop this relationship with the BIR on behalf of its members.



FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER, 2017

FINANCIAL STATEMENTS

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF TRINIDAD AND TOBAGO

CONTENTS	PAGE
Statement of Council's Responsibilities	26
Independent Auditor's Report	27 - 28
Statement of Financial Position	29
Statement of Profit or Loss and Other Comprehensive Income	30
Statement of Changes in Funds	31
Statement of Cash Flows	32
Accounting Policies	33 - 37
Notes to the Financial Statements	38 - 43

FINANCIAL STATEMENTS

STATEMENT OF COUNCIL'S RESPONSIBILITIES

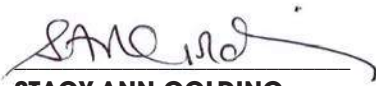
The Council of The Institute of Chartered Accountants of Trinidad and Tobago (The Council), is responsible for the following:

- 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, 2017, the Statements of Profit or Loss and Other Comprehensive Income, Changes in Funds and 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 judgement in the determination of estimates.

In preparing these audited financial statements, 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 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.


STACY-ANN GOLDING
President
20 February, 2018


DEREK MOHAMMED
Council Member
20 February, 2018

FINANCIAL STATEMENTS

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 (the Institute), which comprise the statement of financial position as at 31 December, 2017, and 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 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, 2017, 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 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 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.



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F I N A N C I A L S T A T E M E N T S

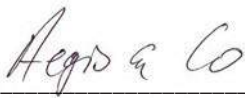
INDEPENDENT AUDITOR'S REPORT

**To the Members of
The Institute of Chartered Accountants
of Trinidad and Tobago**

Report on the Audit of the Financial Statements (cont'd)

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.



**Chartered Accountants
Port of Spain
Trinidad, West Indies**
20 February, 2018

FINANCIAL STATEMENTS

STATEMENT OF FINANCIAL POSITION

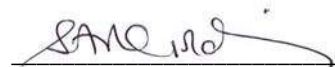
The Institute of Chartered Accountants of Trinidad and Tobago

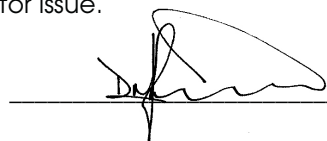
Statement of Financial Position
as at 31 December, 2017

	Notes	2017 \$	2016 \$
ASSETS			
Non-current Assets			
Property, plant and equipment	2	<u>721,980</u>	<u>759,910</u>
		<u>721,980</u>	<u>759,910</u>
Current Assets			
Cash and cash equivalents	3	2,593,165	2,346,402
Receivables and prepayments	4	499,511	669,923
Inventory		-	652
		<u>3,092,676</u>	<u>3,016,977</u>
Total Assets		<u>3,814,656</u>	<u>3,776,887</u>
LIABILITIES			
Capital and Reserves			
Accumulated fund		2,153,412	1,977,439
Benevolent fund	5	<u>172,265</u>	<u>163,003</u>
		<u>2,325,677</u>	<u>2,140,442</u>
Current Liabilities			
Trade and other payables	6	813,410	846,552
Deferred income		<u>675,569</u>	<u>789,893</u>
		<u>1,488,979</u>	<u>1,636,445</u>
Total Liabilities		<u>3,814,656</u>	<u>3,776,887</u>

The accounting policies on pages 33 to 37 and the notes on pages 38 to 43 are an integral part of these financial statements.

On 20th February, 2018 the Council of The Institute of Chartered Accountants of Trinidad and Tobago authorised these financial statements for issue.

 President

 Council Member

F I N A N C I A L S T A T E M E N T S

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

The Institute of Chartered Accountants of Trinidad and Tobago

**Statement of Profit or Loss and Other Comprehensive Income
for the year ended 31 December, 2017**

	Notes	2017 \$	2016 \$
REVENUE			
Members' subscriptions and fees	7	1,607,568	1,572,073
Students' subscriptions, fees and joint scheme income	8	1,327,163	1,377,641
Interest income		27,902	31,090
Other income	9	<u>1,499,255</u>	<u>1,537,672</u>
		<u>4,461,888</u>	<u>4,518,476</u>
EXPENSES			
Depreciation		(71,073)	(67,950)
Employees' salaries and benefits	10	(2,091,422)	(2,284,336)
Other expenses	11	<u>(2,080,712)</u>	<u>(2,115,312)</u>
		<u>(4,243,207)</u>	<u>(4,467,598)</u>
Profit before Taxation		218,681	50,878
Taxation Charge	12	<u>(33,446)</u>	<u>(38,390)</u>
Profit for the year after Taxation		<u>185,235</u>	<u>12,488</u>
Other Comprehensive Income		-	-
Total Comprehensive Income		<u>185,235</u>	<u>12,488</u>

The accounting policies on pages 33 to 37 and the notes on pages 38 to 43 are an integral part of these financial statements.

FINANCIAL STATEMENTS

STATEMENT OF CHANGES IN FUNDS

The Institute of Chartered Accountants of Trinidad and Tobago

**Statement of Changes in Funds
for the year ended 31 December, 2017**

	Accumulated Fund \$	Benevolent Fund \$	Total Funds \$
Year ended 31 December, 2016			
Balance at 1 January, 2016	1,965,575	162,379	2,127,954
Profit for the year 2016	12,488	-	12,488
Transfer to Benevolent Fund	(624)	624	-
Balance at 31 December, 2016	1,977,439	163,003	2,140,442
Year ended 31 December, 2017			
Balance at 1 January, 2017	1,977,439	163,003	2,140,442
Profit for the year 2017	185,235	-	185,235
Transfer to Benevolent Fund	(9,262)	9,262	-
Balance at 31 December, 2017	2,153,412	172,265	2,325,677

The accounting policies on pages 33 to 37 and the notes on pages 38 to 43 are an integral part of these financial statements.

FINANCIAL STATEMENTS

STATEMENT OF CASH FLOWS

The Institute of Chartered Accountants of Trinidad and Tobago

Statement of Cash Flows
for the year ended 31 December, 2017

	2017 \$	2016 \$
Cash Flows from Operating Activities		
Profit for the Year after Taxation	185,235	12,488
Adjustments for non-cash income and expenses:		
Depreciation of property, plant and equipment	71,073	67,950
Interest received	(27,902)	(31,090)
Unrealised foreign exchange gains on operating activities	(455)	(7,663)
Loss on sale of equipment	<u>5,675</u>	<u>4,893</u>
	233,626	46,578
 Changes in Operating Assets and Liabilities		
Decrease / (increase) in receivables and prepayments	170,412	(242,680)
Decrease / (increase) in inventory	652	(652)
(Decrease) / increase in trade and other payables	(33,142)	173,941
(Decrease) / increase in deferred income	<u>(114,324)</u>	<u>123,994</u>
Net Cash from Operating Activities	<u>257,224</u>	<u>101,181</u>
 Cash Flows from Investing Activities		
Purchase of equipment	(38,818)	(82,187)
Interest received	<u>27,902</u>	<u>31,090</u>
Net Cash used in Investing Activities	<u>(10,916)</u>	<u>(51,097)</u>
 Net Increase in Cash and Cash Equivalents	246,308	50,084
Cash and Cash Equivalents at Beginning of Year	2,346,402	2,288,655
Exchange gains on Cash and Cash equivalents	<u>455</u>	<u>7,663</u>
Cash and Cash Equivalents at End of Year (Note 3)	<u>2,593,165</u>	<u>2,346,402</u>

The accounting policies on pages 33 to 37 and the notes on pages 38 to 43 are an integral part of these financial statements.

F I N A N C I A L S T A T E M E N T S

ACCOUNTING POLICIES

The Institute of Chartered Accountants of Trinidad and Tobago**Accounting policies
for the year ended 31 December, 2017**

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 under the historical cost convention, as modified by the revaluation of available-for-sale investments. The preparation of financial statements in conformity with the International Financial Reporting Standard for Small and Medium-sized Entities requires the use of certain critical accounting estimates. It also requires management to exercise its judgement 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 borrowings, 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 the International Financial Reporting Standard for Small and Medium-sized Entities 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. (See Note 6).

d) Property, Plant and Equipment

Property, plant and equipment is 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 of Chartered Accountants of Trinidad and Tobago adds to the carrying amount of an item of property 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.

FINANCIAL STATEMENTS

ACCOUNTING POLICIES

The Institute of Chartered Accountants of Trinidad and Tobago

Accounting policies for the year ended 31 December, 2017 (cont'd)

d) Property, Plant and Equipment (cont'd)

All other repairs and maintenance are charged to the statement of profit or loss 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, plant and equipment are determined by comparing proceeds with the carrying amount and are included in administrative expenses in the statement of profit or loss.

Property, plant 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) 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.

f) 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 Dollars (TTD) and United States Dollars (USD) Income Funds, and other short-term highly liquid investments

g) 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.

F I N A N C I A L S T A T E M E N T S

ACCOUNTING POLICIES

The Institute of Chartered Accountants of Trinidad and Tobago**Accounting policies
for the year ended 31 December, 2017 (cont'd)****h) 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.

i) 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-tax rate 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.

j) 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. All other foreign exchange gains and losses are presented in the statement of profit or loss within other income.

FINANCIAL STATEMENTS

ACCOUNTING POLICIES

The Institute of Chartered Accountants of Trinidad and Tobago

Accounting policies for the year ended 31 December, 2017 (cont'd)

k) 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.

l) 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 Event 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.

m) 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 and Green Fund Levy are computed at the rate of 0.6% and 0.3% respectively on revenues that are subject to tax under the taxing provisions hitherto mentioned.

F I N A N C I A L S T A T E M E N T S

ACCOUNTING POLICIES

The Institute of Chartered Accountants of Trinidad and Tobago

**Accounting policies
for the year ended 31 December, 2017 (cont'd)**

n) Deferred Income Taxes

Deferred income taxes are provided in full, using the liability method, for all temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the financial statements. Deferred income taxes are determined using tax rates that have been enacted or substantially enacted and are expected to apply when the related deferred income tax asset is realised or the related deferred income tax liability is settled.

Under this method, a provision is made for deferred income taxes on the revaluation of certain non-current assets and, in relation to an acquisition, on the difference between the fair values of the net assets acquired and their tax base.

The principal temporary differences arise from depreciation on property, plant and equipment and tax losses carried forward. Deferred tax assets relating to the carry forward of unused tax losses are recognised to the extent that it is probable that future taxable profit will be available against which the unused tax losses can be utilized.

FINANCIAL STATEMENTS

NOTES TO THE FINANCIAL STATEMENTS

The Institute of Chartered Accountants of Trinidad and Tobago

Notes to the financial statements for the year ended 31 December, 2017

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, Plant and Equipment

	Office Premises \$	Office Equipment \$	Computer Equipment \$	Furniture Fixtures and Fittings \$	Total \$
Cost					
1 January, 2016	692,383	218,756	325,190	254,049	1,490,378
Additions	-	13,820	68,367	-	82,187
Disposals	-	(18,843)	(4,300)	-	(23,143)
31 December, 2016	<u>692,383</u>	<u>213,733</u>	<u>389,257</u>	<u>254,049</u>	<u>1,549,422</u>
Accumulated Depreciation					
1 January, 2016	168,576	159,178	264,035	148,023	739,812
Annual depreciation	13,848	13,868	29,632	10,602	67,950
Less: accumulated depreciation on assets disposed of	-	(16,076)	(2,174)	-	(18,250)
31 December, 2016	<u>182,424</u>	<u>156,970</u>	<u>291,493</u>	<u>158,625</u>	<u>789,512</u>
Carrying Amount					
31 December, 2016	<u>509,959</u>	<u>56,763</u>	<u>97,764</u>	<u>95,424</u>	<u>759,910</u>
Cost					
1 January, 2017	692,383	213,733	389,257	254,049	1,549,422
Additions	-	23,334	8,292	7,192	38,818
Disposals	-	(27,590)	-	(5,200)	(32,790)
31 December, 2017	<u>692,383</u>	<u>209,477</u>	<u>397,549</u>	<u>256,041</u>	<u>1,555,450</u>
Accumulated Depreciation					
1 January, 2017	182,424	156,970	291,493	158,625	789,512
Annual depreciation	13,848	13,041	34,197	9,987	71,073
Less: accumulated depreciation on assets disposed of	-	(24,340)	-	(2,775)	(27,115)
31 December, 2017	<u>196,272</u>	<u>145,671</u>	<u>325,690</u>	<u>165,837</u>	<u>833,470</u>
Carrying Amount					
31 December, 2017	<u>496,111</u>	<u>63,806</u>	<u>71,859</u>	<u>90,204</u>	<u>721,980</u>

FINANCIAL STATEMENTS

NOTES TO THE FINANCIAL STATEMENTS

The Institute of Chartered Accountants of Trinidad and Tobago

Notes to the financial statements for the year ended 31 December, 2017 (cont'd)

3	Cash and Cash Equivalents	2017 \$	2016 \$
	Income Fund	1,948,491	1,736,605
	Cash at Bank	538,482	503,686
	Savings Accounts	104,192	104,111
	Cash in Hand	2,000	2,000
		<u>2,593,165</u>	<u>2,346,402</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 0.94% (2016: 0.91%).

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:

	2017 \$	2016 \$
USD Income and Growth Fund	<u>43,839</u>	<u>41,798</u>
4 Receivables and Prepayments	2017 \$	2016 \$
Receivables	343,833	198,313
Less: Provision for Bad Debts	<u>(9,300)</u>	<u>(12,200)</u>
	334,533	186,113
Prepayments	68,542	426,237
VAT Refund	<u>96,436</u>	<u>57,573</u>
	<u>499,511</u>	<u>669,923</u>

As at 31 December 2017, Trade Receivables of \$334,533 (2016: \$186,113) 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 \$	Neither past due nor impaired \$	30-60 days \$	Past due but nor impaired 60-90 days \$	>90 days \$
2017	334,533	90,192	69,072	145,364	29,905
2016	186,113	1,973	24,552	132,351	27,237

FINANCIAL STATEMENTS

NOTES TO THE FINANCIAL STATEMENTS

The Institute of Chartered Accountants of Trinidad and Tobago

Notes to the financial statements for the year ended 31 December, 2017 (cont'd)

5 Benevolent Fund	2017	2016
	\$	\$
Balance at end of year	<u>172,265</u>	<u>163,003</u>

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 profits of events held by the Institute may be transferred to the Fund if so advertised. The purpose of the Benevolent Fund is to provide aid to distressed members of the Institute.

6 Trade and Other Payables	2017	2016
	\$	\$
Accrued Liabilities	776,734	746,125
VAT Payable	-	79,004
Trade Payables	<u>36,676</u>	<u>21,423</u>
	<u>813,410</u>	<u>846,552</u>

The Institute is engaged in negotiations with the union regarding retroactive salary variations for certain employees of the Institute. The Institute has taken the appropriate advice from consultants specialising in these matters, and has established provisions for these variations as recommended by these experts. These accruals considered the unique attributes of the Institute and the current market experience in settling similar matters. At the Statement of Financial Position date, we believe that these accruals are a fair estimate of this liability based on information available to date.

7 Members' Subscriptions and Fees	2017	2016
	\$	\$
Members Not in Practice	848,542	815,217
Members in Practice	724,579	722,354
Members Resident Overseas	17,930	17,262
Retired Members	917	2,380
Application Fees	<u>15,600</u>	<u>14,860</u>
	<u>1,607,568</u>	<u>1,572,073</u>

8 Students' Subscriptions, Fees and Joint Scheme Management	2017	2016
	\$	\$
Subscriptions and Fees	1,143,936	1,203,483
Joint Scheme Income	<u>183,227</u>	<u>174,158</u>
	<u>1,327,163</u>	<u>1,377,641</u>

FINANCIAL STATEMENTS

NOTES TO THE FINANCIAL STATEMENTS

The Institute of Chartered Accountants of Trinidad and Tobago

Notes to the financial statements for the year ended 31 December, 2017 (cont'd)

9 Other Income	2017	2016
	\$	\$
Profit from Seminars and Other Events	1,459,266	1,496,448
Miscellaneous	5,576	9,572
Profit from Sale of Publications	34,413	31,652
	<u>1,499,255</u>	<u>1,537,672</u>
 10 Employees' Salaries and Benefits	 2017	 2016
	\$	\$
Salaries	1,846,916	2,056,781
Employer's Medical Plan Contributions	20,426	21,875
Employer's Pension Contributions	93,660	102,660
NIS Contributions	97,670	95,783
Staff Learning and Development	2,750	7,237
Staff Uniforms	30,000	-
	<u>2,091,422</u>	<u>2,284,336</u>

FINANCIAL STATEMENTS

NOTES TO THE FINANCIAL STATEMENTS

The Institute of Chartered Accountants of Trinidad and Tobago

Notes to the financial statements for the year ended 31 December, 2017 (cont'd)

11	Other Expenses	2017 \$	2016 \$
	Consultancy	423,680	200,792
	Practice Monitoring	336,971	351,037
	Occupancy	228,795	230,306
	ICAC Subscription	149,855	145,376
	IT Maintenance	117,767	134,274
	Public Relations	115,529	137,621
	Telephone	97,692	91,689
	Bank Charges	86,991	92,094
	Travel	118,251	124,603
	Insurance	62,010	63,093
	Repairs and Maintenance	59,585	69,270
	Council/Committee Meetings	54,823	46,318
	Annual General Meetings	54,495	50,270
	IFAC Subscriptions	34,578	44,153
	Stationery and Office Supplies	32,059	34,522
	Audit Fees	31,500	33,000
	Postage and Printing	31,579	52,058
	Groceries	14,040	8,682
	Security	7,600	12,270
	End of year Function	6,150	5,275
	Loss on disposal of Fixed Assets	5,675	4,893
	Transportation	5,581	4,909
	Local Subscriptions	5,506	2,407
	Legal	-	176,400
		<u>2,080,712</u>	<u>2,115,312</u>

FINANCIAL STATEMENTS

NOTES TO THE FINANCIAL STATEMENTS

The Institute of Chartered Accountants of Trinidad and Tobago

Notes to the financial statements for the year ended 31 December, 2017 (cont'd)

12 Taxation	2017	2016
	\$	\$
The taxation charge comprised the following:		
Business Levy	17,604	19,664
Green Fund Levy	<u>15,842</u>	<u>18,726</u>
	<u>33,446</u>	<u>38,390</u>

13 Contingent Liabilities – Litigation

As at 31 December, 2017, there were certain legal proceedings outstanding against the Institute. No provision has been made as professional advice dictates that it is unlikely that any significant loss will arise, or that it is premature at this stage of the action to determine the eventuality. These are however, recognized as contingent liabilities and are continually reassessed based on developments in the proceedings. Should circumstances change and the likelihood of loss increases, reserves will be established once it is practicable to do so.

14 Related-party Transactions

Key Management Compensation

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

	2017	2016
	\$	\$
Total Key Management Compensation	<u>940,034</u>	<u>1,112,970</u>

15 Subsequent Events

The Institute has determined at the time of issue of these financial statements that there are no subsequent events which require disclosure in these financial statements.

OUR MEMBERSHIP

AS AT 31 DECEMBER, 2017



MEMBERS IN PRACTICE (MP) as at 31 December, 2017

712	AHLOY Paul	1378	HORNBY Christopher S.	638	RAGOONATH Kenrick
516	AHMAD Hakeem	669	HOSEIN Dr. Shaffick	294	RAMBHAJAN Sieunarine
698	ALEXANDER Errol Augustus	1527	HOSEIN Felicia	538	RAMCHARAN Ramesh
1015	ALI Imtiaz A.	356	JACK Shirley P.	789	RAMCHARITAR Leslie
345	ALI Hanif	1339	JAGGESSAR Russel S.	190	RAMDASS Ramnarine
1024	ALI Mahammad M.	24	JOHN Worrell E.	1020	RAMDASS Vidya
1	ALI Mumtaz	1559	JOHNSON Neal I.	809	RAMGOOLAM Sunita
1131	ALI Riaz	1007	JOKHOO Dinesh	782	RAMIREZ Sean
756	ALI Shahamad	556	JOSEPH-CADDLE Veronica Debbie	1665	RAMJIT Christopher
641	ALLEYNE Robert A.	1145	KHAN Kazim	833	RAMKISSOON Rajin
244	AMBROSE Leonardo M.	131	KNIGHTS Ralph C.	1239	RAMKISSOON Rona
451	ANDERSON Almida C.	1130	LAKHAN Jagdesh V.	623	RAMKISSOONSINGH Deoraj
1146	ARJUNE Pravin S.	863	LALSINGH Nicole	812	RAMLAKHAN Ramdath
899	ARUMUGADASAN Nalika	29	LEE KIM Michael J.	827	RAMLAKHAN Steve
1340	AZIZ-MOHAMMED Fatima	325	LEE LOY Angela M.	1180	RAMNANAN Marsha
618	BABOOLAL Roshan	961	LEE TANG Johnson Anthony	465	RAMNARINE Madan
1454	BACHOO Indira	984	LEUNG Giles Walter	445	RAMOUTAR Alan
1189	BAPTISTE Vernon D.	257	LOPEZ Lionel Dave Peter	888	RAMOUTAR Krishna
939	BELMONTE Addie	746	LUTCHMAN Nicole	632	RAMOUTAR Larry A.
593	BHARATH Claude E.	644	MAHABIR-SINGH Mohan	1053	RAMOUTAR Sharon Andra
1333	BHOLA Dinesh N.	1952	MAHARAJ Ravi	1238	RAMOUTAR Wendell
1312	BHOLA Robby	769	MAHARAJ Rudranand	1023	RAMPERSAD Dean
1419	BISSOONDIAL Daniel	956	MAHARAJ Steve	373	RAMPERSAD Kenny A.
1162	BOB-GOPEE RAMPERSAD Shivantee	140	MAHARAJ Vishnu	281	RAMPERSAD Ramdath D.
310	BOODOOSINGH Vishnu	1371	MANGROO Satyam Glen	810	RAMPERSAD Rikhi
1156	BRIDGEMOHANSINGH Hadyn	1479	MARCHAN Alicia Patrice	1546	RANJITSINGH Nevash
900	BRIDLAL Anil	93	MIKE Hamlyn R.	629	RICHARDS-LAWRENCE Nicole E.
365	BROWNE Mariano R.	864	MOHAMMED Derek	820	ROCHESTER Walter
577	BUDHU Surindranath	660	MOHAMMED Haseeb	1204	RODRIGUEZ-SEIJAS Dwayne
512	BYNOE Mervyn A.	684	MOHAMMED Kamaral	1514	ROMAIN Kimberly
1147	CADDLE Atiba	1393	MOHAMMED Kerry S.	513	ROMANO Nigel L.
719	CAMACHO Craig Martin	865	MOHAMMED Shazad	566	RUDDEN Kyle M.
274	CASTILLO Anselm J.	792	MOHAMMED Yasmin	406	RUPNARINE Clive E.
152	CHADEE Amarjit	976	MOHAMMED Zakheem	1181	SAMAROO-RAMSINGH Mala
372	CHADEE Ritchie	989	MOHAMMED-MARAJ Nazreen	86	SEGOBIN Krishna (HONORARY)
178	CHAY Carl A.	277	MONTANO Danny A.	1045	SEENATH Arun M.
468	CHEDU-PIPER Donna-Mae L.	139	MONTGOMERY David G.	88	SEETERRAM Chandricka D.
1539	CHEE CHOW Kerry Lee	852	MOODOO ROY Carlos	1338	SENIKE Roshni H.
6	CHOW Leo	630	MOONOO Tara B.	1063	SHARMA Satyanan
697	COCKBURN Sheldon	1522	MOONSAMMY Sunil	881	SHARMA-MAHARAJ Avesha
882	COOK Esther	1044	MUNGALSINGH Avind L.	588	SIEW Vijay
1793	CRADOCK-WATSON Tom M.	367	MURRAY Russell	464	SIMMS Hyacinth C.
1087	D'ARCY Adrienne	181	MUSAI Vishnu D.K.	982	SINGH Bhesham
759	DASS Sinanan	1161	NAIPAUL-GOPEE Shelley	918	SINGH Maltie
477	DHANESSAR Winston	1397	NARINESINGH Mark	369	SMART-COOPER Allyson M.
775	DOOKIESINGH Krishna	997	NARINESINGH Pria	999	SOBRANSINGH Glenn S.
990	DOUGLAS Denise D. D.	549	NEEBAR Sookmatee S.	482	SOO PING CHOW Colin
1337	FELIX-CHEVALIER Kerry-Ann	1562	NUNES Ryan	1611	SOOKDEO Deochan
258	FLETCHER Brian T.	903	OMARDEEN Sohaila	714	SOOKRAM Dushyant
677	GITTENS Peter E.	1112	PANCHOO Nigel	962	SUBNAIK-DAVID Rena
1174	GOLDING Stacy-Ann	1422	PARABDEEN Vijay	720	SUKHRAM Dhowlatram
1750	GOMEZ Garvin C.	1387	PARDASSIE Pooran	958	SUPERVILLE Mark Kevin
689	GOMEZ Trevor Nicholas	520	PARSOTAN Franklyn	631	SWAMBER Vashti
535	GONSALVES Lindsay L.	1496	PAUL Krystal	898	THOMPSON Ruthven
849	GOPEE Rendra A.	334	PERSAD Herman	327	THOMPSON Wally M.
861	GRIFFITH Sheldon	671	PHILIP Renee-Lisa	413	THOMSON Ian E.
1411	GUISCHARD Vernetta	515	PHILLIP-BRUNEAU Aneitha	726	TOM Andrew A. A.
18	HADAWAY Bertram G.	570	PIERRE Anthony	207	TOPPIN Patrick B.
1077	HARDYAL Marisa S.	359	PUJADAS Leroy E.	642	WHARFE Colin B. J.
1196	HODGES David	1414	QUASHIE Marissa	399	WILSON Earl



MEMBERS NOT IN PRACTICE (MNP) as at 31 December, 2017

1092	ABDOOL Nadia	813	AWAI Lisa C.	1677	BICKRAMSINGH Kalawatee
1609	ABDOOL Wahaid	1873	AYOUNG Sean	1211	BILLY Tami
1343	ABDUL-HAQQ Harun	1554	BABOORAM Vinita	357	BISRAM Harripersad
1946	ABRAHAM Michael Brooks	1222	BABWAH Ansuya	1097	BISRAM Vanessa Leena
1462	ADAMS Omaalade	1513	BACHAN Alana	1168	BISSESSAR Ishwar
1648	ADAMS-SHAND Adele	1159	BACHAN-RAMDATH Sherry-Ann	1347	BLAKE Nicoline P.
1608	ADIMOOLAH Andre G.	1732	BACHEW Kanhai	948	BLANC Alec
1925	AKNATH Samaroo	1699	BACHEW Sita	943	BLANC Anthony
1871	ALEXANDER Donna	1658	BACHU Chantal	569	BLANC Daniela A.
1706	ALEXANDER Giselle Grace	1074	BADAL Neisha	1776	BONEO Maureen
1059	ALEXANDER Neil Mitchell	1062	BADRI Neeta	1755	BOOCHOON Alana
1580	ALEXANDER Rosalind Helina	1613	BAIG Aabidah Christine	262	BOODHAI Krishna R.
1109	ALEXIS David	1944	BAIG-RAMSAMOOJ Keisha Nazia	1529	BOODHRAM David
1299	ALI A. Dale	1819	BAILEY Chisara H.	946	BOODOO Balkrishna
1844	ALI Aarif R.	736	BAILEY Jennifer	1926	BOODOO Keegan Brandon
1491	ALI ABDEL Ameer	1319	BAJNATH Binode	1851	BOODOO Maria
1086	ALI Akeeta	1957	BAKSH Asha	1506	BOODOO Shelley
1195	ALI Anisa	1962	BAKSH Kareem	1749	BOODOO Taramatee
1410	ALI Ann Marie	804	BAKSH Karina	1117	BOODOO Vashti
1120	ALI Areef	731	BALBIRSINGH Valmiki	1423	BOODRAM Bal
1262	ALI BHIM Nadera	1945	BALGOBIN Neil F.	1846	BOODRAM Capil
1716	ALI CASSIM Naadia	1255	BALIRAM-RAMOUTAR Judith	1694	BOODRAM Cristal
707	ALI Faizal	1329	BALKARAN Sheena	585	BOREL Roland D.
316	ALI Haseena	1624	BALLY Naleisha	847	BORELY Marie-Suzanne
1570	ALI Hassina	1391	BALLY Neesa	1697	BORNEO-RAGOO Andrea
1704	ALI Jason R.	1880	BALROOP Rishi-Nirvan	1682	BOWENS Kemrolene
964	ALI Jenifer	1320	BALROOP Vanita	1530	BOXILL Kofi
1928	ALI Maida	1455	BALROOP-CAMPO Melisa	1085	BOXILL-SAMPSON Sydelle
1852	ALI Nadia	1290	BANSWAH Paul D.	1865	BRATHWAITE Dave
959	ALI OMARDEEN Karen	844	BAPTISTE Ingrid C.	1867	BRATHWAITE Fayola
1093	ALI Rachel	716	BAPTISTE Josef L.	1508	BRATHWAITE Latoya
685	ALI Razard B.	975	BAPTISTE Oscar Winston	1202	BREWSTER Joshua W.
783	ALI Razeem	892	BASDEO Devecar	1364	BRIDGLAL Alvin
980	ALI Riaz	1762	BEACHOO Dana	885	BROWN Delano N.
586	ALI Salahudeen	1532	BECESSAR-SOOKRAM Cathrina	738	BROWN Dwight D.
1353	ALI Sedalia Rehana	610	BEEPATH Doon	1107	BUCHOON Rita
1394	ALI Taslima	1693	BEHARRY Annisa	1105	BUDD Nicole
1115	ALI Vanessa	450	BEHARRY Ashram S.	1472	BURKETTE Sheldon J.
1822	ALI Waheed	332	BEHARRY Capildeo	1778	BURROWS Phillip
1868	ALI Zara Marie	1289	BEHARRY Susan	1672	BYNOE Veneisa C.
1392	ALI-LOPEZ Naseem A.	1964	BEHARRYLALL Ramesh	1426	CALLAN Sherry-Ann
1352	ALLEN Renil K.	607	BENJAMIN David C. E.	1000	CALLENDER BENJAMIN Nicole S.
1855	ALLEYNE Chester	1859	BENJAMIN Yolande	489	CALLENDER Dawn
765	ALMANDOZ Rachael	1481	BERKELEY Jason	772	CALLISTE Leroy
1170	ALVES-ROLLOCK Avion	1792	BERNARD-O'BRIEN Karen Ann	1511	CALLISTE-JOBE Kim
836	AMBARD Bernadette	1263	BESAI Varesha	1480	CAMACHO R Corenne
1756	AMEERALI Sakina	1866	BHAGGAN Kisha	1940	CAMERON Jackie Y.
711	AMMON Nicole Karlene	1640	BHAGWANDEEN Stacy	1924	CAMILLO-CASTILLO Renee Elton
1051	ANDALL Darren	645	BHARATH Adrian M.	1886	CANNING Gregg
1478	ANDREWS E. Natasha	774	BHARATH Anganee	870	CARBALLO Michael
1284	ANDREWS Kester	1010	BHARATH Trudy	821	CARDINEZ Ravi Valerio
1533	ANTHONY Zamore	1286	BHIM David	584	CARR Ronald C.
1683	ANTOINE Keith	1285	BHIM Shamead S.	910	CARRINGTON Ronald
1631	ARAUJO David Alan	988	BHIM Vanessa	1856	CARTER Tricia
1315	ARJUNE Elizabeth Ann	1869	BHIMSINGH Chandardath	1800	CARVALHO Rachel Ruth
217	ARJUNE Errol S.	1193	BHOLA Neil	1814	CASSIE Suresh
1827	ASH Carla Nydia	1695	BHOLAI Savionne D.	1858	CASTELLO Tiffany
1963	AUGUSTINE Samuel N.	1881	BHOLAN Geeta	1052	CHADEE Rudinauth
1084	AUSTIN Carol	1227	BHOWRAM Wendy	1891	CHADEE Stacey
1398	AUSTIN Michelle N.	1081	BICKRAMDASS Pricilla	1681	CHAITOO Kiswah



MEMBERS NOT IN PRACTICE (MNP) cont'd

as at 31 December, 2017

175	CHANG Dave M.	1300	DAVIS HOLDER Karen	1604	FRANCETTE Krystal
206	CHANG Judy Y.	574	DAVIS Judith	672	FRANK Christine I.
433	CHANG Patricia A.	1818	DAY Shannon D.	1437	FRANK Stephanie
1815	CHARLERIE Shioban	1571	DE BIQUE Andrea	1121	FRASER-PIERRE Natasha
1715	CHARLES Crystalgail	362	DE FOUR Hollis C.	721	FREDERICK Arlene G.
1495	CHARLES Esther	250	DE FREITAS Keith B.	1019	FREDERICK Jennifer H.
1953	CHARLES Keisha L.	1296	DE LA ROSA-CAMACHO Tricia	1403	FULLERTON Alicia C.
592	CHARLES Maxine J.	381	DE LISLE Godfrey T.	1714	FULLERTON-CHOW Camille
1201	CHARLES Melissa S.	1625	DE PEZA-COLLINS Charly-Ann T.	1598	FUNG Marc
1048	CHASE Marina	143	DE SILVA Gary R.	1590	GAFFOOR Azlana Aleesha
1561	CHEVALIER Lyndon M.	1976	DEBRA SOUMARE	1449	GAINES-RAMJOHN Candice
831	CHEVROTIERE Garth	1980	DEIDRA Sanmook	1538	GAJADHAR Celeste Victoria
313	CHIN CHUCK Laurence	1711	DEONARINE Samuel	646	GALLAI Pearl
665	CHIN PANG Valerie A.	1318	DEOPERSAD K Shivanan	71	GANTEAUME Henry Peter
1848	CHINAPOO Nigel	1072	DERBY Sylvia	1843	GARCIA Reneisha
1413	CHINPIRE-O'REILLY Denise S.	1574	DERRY PIERRE Elizabeth Enid	1075	GAULTEAU Kevin
954	CHOON Neela	1372	DHANRAJ-MANGROO Soma	1188	GAYADEEN Richard
1898	CLARKE Adrian D.	1686	DHARAMDIAL Ravi	1668	GEAWAN-BLANCHARD Stacey
753	CLARKE Seamus Joseph	1192	DIAL Desmond	1719	GEBODH Shara
625	CLAYTON Allan Mark	927	DIAZ Wayne	1968	GEORGE Cheryl
1967	CLOAKE Alayna	1243	DICKSON-LEWIS Anne Marie	1731	GEORGE Krystal
1589	CODOGAN Sherron	11	DIEFFENTHALLER George A.	1469	GEORGE Sharon Jenifer
729	CODRINGTON Alicia B.	1588	DILLON Trudy	1412	GILBERT-NATH Nerissa
1306	COKER Curlande	1568	DILLON Vesta A.	1438	GILL Carla
1737	COKER Keston	1409	DINANATH Rishi	472	GITTENS Richard B.
1021	COKER-DUNCAN Carlene A.	1234	DINDIAL Sheba	1977	GLASGOW Giselle C.
1896	CONTANT Kimberley Marie	1986	DINESH Soodeen	855	GOBIN Chandranath
787	COOKE-WARRICK Jennifer Anne	1028	DIXON Jill	619	GOBIN John
565	COOPER Reynold	658	DOOKARAN Elawatee	1355	GOBIN Sonia N.
1897	CORBIN Darcel	1669	DOOKHARAN Hardeo	1176	GOINDA Sonah
1705	CORNEAL Grace June	708	DOOKIE Jerome S.	539	GOINDHAN-AQUAN Carmen
1649	CORNEAL-BOYCE Gloria	1326	DOOLARCHAN Karen	1374	GOINDOO Andre
1948	CORNWALL Amanda Y.	1884	DOONIE Roxanne	1429	GOMES Joy Allison
750	COSTELLOE Trisha	1955	DORANT Shaka	1430	GOMES Roger
1464	COWIE Christopher D.	670	DOW Graeme	1832	GOMEZ Chay
1771	COX Roxanne Gail	675	DOWNES Ian F. G.	1692	GOMEZ Sherine P.
1489	CREESE Jennifer G.	1448	DOYLE Laura C.	1615	GOMEZ-MILLER Claire
1247	CUFFIE Osben	1108	DRAYTON-SMITH Nola	259	GONSALVES Basil V.
1089	CUMBERBATCH-DHORAY Camille	1553	DUBE Carla	953	GONSALVES-LEANZA Cherise
1177	CUMMING Rex	1810	DUKE Heather Gail	1659	GONZALEZ-THONG Tricia
1616	CUMMINGS Jason	1417	DWARIKA Wendy	1256	GOODING Rupert
1068	CUMMINGS Learie	1057	EDWARDS James	1544	GOOLIE Cynthia
884	DABIEDEEN Reaz A.	387	EDWARDS Joel C.	1910	GOOLJAR Vishara Kristal
1556	DANELIA Wolfe-Ajene	1416	EDWARDS Marcia	1990	GOORAHOO Deera
1549	DANGLADE Marlon	952	EDWARDS Michael	1220	GOPPAUL Sherry Ann
1853	DANIEL - JOSEPH Shelly	886	EDWARDS Trevor	1328	GOPPAUL-JAGESSAR Diana
1783	DANIEL Amrit C.	1266	EDWARDS-SANDY Marilyn	814	GOPAULSINGH Anton A.
808	DANIEL Dexter K.	781	ELIAS-WILSON Natasha T.	187	GOPEE Ramganie B.
866	DANIEL Dianne	124	ESAU Joseph P.	1164	GOPIE Mohan
1961	DANIEL Maria	485	ESPINET Richard G.	1739	GOPIE Nirmala Nadia
1540	DANIEL Michael B. R.	518	FARAH Roger A. G.	1655	GOPIECHANSINGH Nalini
492	DANIEL WILLIAM K.	987	FARFAN Marsha G. M.	1841	GORDON Sherrine
1956	DANN Kern	1043	FARRIER-PIERRE Tessa	1335	GORMANDY Nicole
594	DARMANIE Terrence J.	1741	FELMINE Karon Ayanna	1160	GOSWAMI Rakesh
1919	DASS Kiran	1775	FERGUSON Cicely	1032	GOVIA Kristian
1645	DASS Ravi	784	FERGUSON Richard A.	1026	GRANDISON Deon
1385	DAVID Jody A.	1428	FLEMMING Ian	1857	GRANT Ann Marie
1870	DAVID Natalie	1667	FORDE Kareem	1790	GREGOIRE Stacy N.
1931	DAVID-LEWIS Kalifa A.	1528	FORDE-SCIPIO Pauline	1345	GRIFFITH E. Kern
700	DAVIS Barry A.	694	FRAMPTON-BENSKIN Marge B.	1365	GROSBURG Johan



MEMBERS NOT IN PRACTICE (MNP) cont'd

as at 31 December, 2017

1920	GUPTAR Hamattee	1638	JACK Donna Christine Ann	298	JUMAN Shareef
1850	GURLEY Decron	575	JACK Ruthven F.	1230	KAHRIM-ALSARAN Saara
1758	GUY Khadine	1821	JACK Solange S.	1368	KALICHARAN Ramcharan
1166	GUYADEEN Michael	934	JACKSON Michelle M.	1619	KALLOO Kevin
1899	HACKETT Alan F.	838	JACOBS Kerwyn	1362	KALLOO Vedwati
1900	HACKETT Brian	880	JAGAN Antoni	778	KAMALODEEN Azeem
1935	HACKETT Karen	1943	JAGDEO Shivanand K.	1433	KANTAPERSAD Jasso
1047	HANNAYS Gregory S.	1652	JAGDEO-DEEN Sherrie Ann	758	KANTA-PERSAD Rawdon
1066	HARDYAL Sunil	1545	JAGDESH Parey	1287	KAPPEL OVRE Elaine
1965	HAREWOOD MAURIEL	649	JAGGAT Lalchan	1498	KHAN Adele Stacy
1605	HARRICHARAN Jilian	1254	JAGGERNAUTH Bhamini	1548	KHAN Imran
1789	HARRIPERSAD Neela Alicia	1431	JAGGERNAUTH Dexter Richard	1080	KHAN Zenobia
1978	HARRIS Makedah	1237	JAGGERNAUTH Kimberly	1288	KHAN-BHEEKOO Nadia
469	HARRIS Wilbert A.	1610	JAGMOHAN Jaimie J.	874	KING Maxine
405	HARRIS Willard P.	1140	JAGROOP Sunita	1009	KIRBY Rayon T.
676	HART Gina Maria	1079	JAGROO-SEEMUNGAL Sabita	801	KISSOON David Allan
1637	HAYDEN John	1702	JAIKARAN Crystal	1446	KISSOON Susan
1885	HAYLING Jeanne	286	JALSA Kenny K.	455	KNIGHTS Denise Margot
1122	HEATH Philomen	1949	JALSA Lauren K.	192	KNIGHTS Marie A.
1909	HEERA Veejai	529	JAMES Anne Marie	1505	KNIGHTS-CREED Yvette C.
1172	HEERAMAN Tabitha	1939	JAMES Berthil Theophilus	1593	KNOWLES Cindy
1008	HENCKEL Franz E.	1804	JAMES Carla M.	408	KONG TING Patricia M.
1250	HENRY Lucyann N.	666	JAMES Dexter W. E.	1987	KRISHNA Harrypersad
1125	HENRY Susanne	896	JAMES Garvin	1623	KUARSINGH Varuna Ravindra
723	HERNANDEZ Frank	1661	JAMES Tosca	1169	LA PIERRE Donna
1348	HINDS Charles Tracy	1240	JARVIS-SEALEY Shanelle	1330	LA TOUCHE Danielle
1311	HINDS Lyn	1566	JAWAHIR Leena	621	LA TOUCHE Doreen
1829	HINKSON Burton Jr. Andre	1907	JAWAHIR Tarmatee	1627	LABAN Catherine
1135	HOLDER Annabelle	562	JEFFERS Adrian L.	1918	LACARIO Nikessha S.
1983	HOLDER Osbert M.	1915	JEREMY Arlene S.	1520	LACKHAN Omarwatee S.
1808	HORSFORD Feona	1974	JESSICA Huggins	826	LACKHAN-RAMATALLY Shobha
1754	HOSEIN Ahamad	1148	JESSOP Garnet	1178	LAIDLAW Wendy-Ann
1436	HOSEIN Deekie	1917	JINEELE Francis	1487	LALBIRSINGH Ishanand
762	HOSEIN Fazir	1687	JITTA Rory A.	1657	LALCHAN Bob
333	HOSEIN Hollis N.	1377	JOADSINGH Vickram K.	540	LALCHAN Moonilal
1685	HOSEIN Keri Ann	1303	JODHAN Richard	974	LALLA Sylvia
1893	HOSEIN Roger	397	JOHN Carolyn	1845	LALMAN Kathleen
1748	HOSEIN Roland Nizamul	1816	JOHN Earl	1471	LALSIE Curtis
1025	HOSEIN Saeed	1901	JOHN Jearlean	1839	LALSINGH Ryan P.
1780	HOSEIN Shereen K.	410	JOHNCILLA Kenny	1975	LARA Annisa S.
1782	HOSEIN Sherifa	1791	JOHN-ROOPNARINE Lynette N.	640	LASHLEY Ingrid L. A.
1600	HOSEIN Vashantie L.	1191	JOHNSON Crystal C.	1671	LATCHMAN Marisa
1878	HOSEIN-WAJID Shaffiat	1447	JOHNSON-DAVID Jennifer	1761	LE BRUN Chantal
1979	HOSPEDALES Jaime	803	JONES Richard Leopold	1542	LE GENDRE Cherry-Ann
1889	HOSTEN Nissa	1158	JONES-IFILL Nicole	908	LE HUNTE Robert
555	HOYTE Wilmot U.	779	JONES-MCLEAN Aline	1154	LE MAITRE Sherwyn
1552	HUMPHREY-HAMILTON Nicola	1516	JOSEPH - BROOKS Debbie	837	LEARMONT Ashworth
1887	HUNTE Nicolas L.	633	JOSEPH Anthony N.	1969	LEE GHIN Brittany
1259	HUSSAIN Saleem	1842	JOSEPH Brian	1179	LEE POY Curtis
1497	HUSSEIN Mary L.	1283	JOSEPH Natasha C.	992	LEE TANG Brenda Rose
511	HYPOLITE-FERDINAND Camile	1138	JOSEPH JAYNEIL	1207	LEE YUEN Jonathan M.
1302	IGNACIO Crystal	1264	JOSEPH Jeanette M.	1947	LEE-BHAGWANDASS Florence Clare
1054	IMAMSHAH Nandai	1606	JOSEPH Kenwin	1390	LEE-CHONG-BRUCE Katerina M.
1662	IMAMSHAH Shaffie	1304	JOSEPH Cassandra L. A.	1573	LEGENDRE Stacy Silvi
384	INGLEFIELD Peter R.	1941	JOSEPH Matthew	1042	LEONCE Kevin
966	INNISS Joy	1575	JOSEPH Nasha Dana	1634	LEWIS Charmaine
478	INNISS-DEMAS Wendy G. D.	922	JOSEPH Nicole	1936	LEWIS Christopher
967	IRISH Nigel Pernell	1555	JOSEPH Tessa	816	LEWIS-BELASCO Patricia
693	ISAAC Derrick L.	1252	JOSEPH VICTOR Carleen	915	LEWIS-EVERSOLEY Barbara
1404	JACK Andy	1639	JULIEN Anjanie	1488	LEWIS-WARNER Allison
				1572	LEWIS-WILLIAMS Annette



MEMBERS NOT IN PRACTICE (MNP) cont'd

as at 31 December, 2017

1764	LEZAMA Adrian M.G.	748	MARAJ Romilla	1001	MOORLEY Eugene D.
1373	LEZAMA Danelle	1643	MARAJ Sunita	1445	MOOTILAL Natasha
1415	LEZAMA June	1650	MARAJ Tricia	1116	MOOTOO Indra
1473	LEZAMA Nancy C.	1231	MARAJH Ronnie P.	868	MORGAN Susan
1261	LOCHANSINGH-KHAN Lisanne	1265	MARCANO Randy M.	1144	MOTILAL Rennum
1587	LOPEZ Jerome	1768	MARSHALL Isha	911	MOTILAL Rishi
1206	LOPEZ Kern A.	133	MARSHALL Philip A. F.	1124	MUNGAL Dipnarine
1802	LOPEZ Savatary	876	MARSHALL Trevor	1006	MUNGAL Jaginder
819	LOQUAN Neil	1577	MARTIN Melissa	1560	MUNGAL Siewrajee
1914	LOWTOO Reshmaa	1270	MATHURA Gerard	1635	MUNGAL Sugrim C.
376	LUE PING WA Feona	1515	MATMUNGAL Melissa	1119	MUNGAL Vashtee
653	LUK JIM Wendy	728	MATTHEW Nigel E.	1524	MUNGAL Vinod
628	LUM YOUNG John C.	1769	MAULE Richard	1321	MUNGROO Asha E.
1912	LUTCHMAN Natasha	681	MAURICE-BEDASSIE Linda	542	MUNRO Christopher A. B.
1292	LUTCHMAN Ryan R.	600	MAYNARD David F.	931	MURALLY Leesa
1807	LUTCHMANSINGH Mitra Joseph	1167	MAYNARD Marlene	917	MURRAY Marlene
889	LUTCHMEESINGH Neena	599	MC COMIE Raphael M.	811	MURRAY-SOLOMON Susan
1535	LYONS Dwight	1308	MC FARLANE Jayselle	937	NACKCHADIE Haridath
835	MACKENZIE Lisa	1356	MC FEE Brent K.	1504	NANAN Nigel
1954	MACKENZIE Malcolm	1346	MC GILL-ALFONSO Solange	1128	NANAN Reshma
186	MACKENZIE Roger A.	541	MC LEAN Carl A.	1466	NANDLAL Reshma
1395	MAHABIR Gheesan	1543	MC MILLAN Sean	1970	NANGOO Tracy
840	MAHABIR Hamant	1569	MC NICOLLS-SARGEANT Lisa	1186	NARANJIT- LALLA Neasha
1735	MAHABIR Selwyn	1688	MCFARLANE-LUCAS Nicole	449	NARAYANSINGH Patricia M.
936	MAHABIR Susanne S.	1463	MEADE- MALCOLM Cherry	1332	NARINEDATH-MAHARADGE Gaitri
1236	MAHABIR Vijay	996	MEHRA Waheeda A. M.	1903	NARINESINGH Leah Marie
1591	MAHADEO Nyron Mitra	1988	MELISSA Cobham	1831	NARINESINGH Ria
204	MAHADEO Reynold	1927	MELISSA Cupen	994	NEHORA-ARJOON Dianne
1614	MAHADEO-SIEUNARINE Elsie Nandranie	1127	MERRITT D'Angelo	1784	NELSON BRENDON
1310	MAHARA Horace J.	1405	MILLET Tisha Oriza	1149	NELSON Leslie A.
553	MAHARAJ Amrith	1274	MILLS Keith A.	1367	NEWALLO Michelle Kathy-Ann
637	MAHARAJ Aneal	1002	MING HON-MACKENZIE Marlene	1215	NICKLES Indrani
1434	MAHARAJ Chandradath	568	MISIR Partap	1314	NIRVANA Mary Gabriel
690	MAHARAJ Glenn	1809	MITCHELL Derek P.	1835	NKRUMAH Nehanda
656	MAHARAJ Gulabchand	998	MOFFORD- BENJAMIN Elizabeth	466	NOBIE Alan M. C.
1736	MAHARAJ Hamish	897	MOHAMED Albeadea	1018	NOEL Desmond B.
1214	MAHARAJ Kamal	1342	MOHAMED Aliasha	871	NOEL Franklyn
1113	MAHARAJ Karishma	1224	MOHAMED Melissa	1257	NOEL-NICHOLAS Kathy-Ann
1316	MAHARAJ Kavita Samantha	1467	MOHAMMED Anisa Zarah	1594	NORTON Patrice
1734	MAHARAJ Kerri	1277	MOHAMMED Anisha	951	OAKES Karen
979	MAHARAJ Lester Rajesh	957	MOHAMMED Anthony	1078	OGEER-ALI Aleema
1118	MAHARAJ Lolita	1720	MOHAMMED- BAPTISTE Nadia	869	OGEERALI Harroale
1435	MAHARAJ Narendra	919	MOHAMMED Hannah	912	OJAR Joy
552	MAHARAJ Phillip	1132	MOHAMMED Ian	561	OLLIVERRE Gerald J.
1774	MAHARAJ Rajesh	1641	MOHAMMED Inshan	1297	OLLIVIERRE N. Mick
1137	MAHARAJ Ryan	1710	MOHAMMED Jenelle N.	973	OMADATH-HEETA Chanroutie
1673	MAHARAJ Sindy	1581	MOHAMMED Karimah	1260	OMAR-ALI Yusra
668	MAHARAJ Stanley	1427	MOHAMMED Myra	1276	OMARDEEN Idrees Z. W.
682	MAHARAJ Varun	1341	MOHAMMED Nadia F.	1890	OPADEYI Adebowale A.
1011	MAHARAJ Vishal	942	MOHAMMED Nadira	1838	ORIE Tricia D.
1388	MAHARAJH Karuna S.S.	805	MOHAMMED Neil A.	1703	OSMAN Annissa
780	MAHARAJH Vishwanath	933	MOHAMMED Rabia	1022	OTTLEY Dexter A.R.
617	MANCHOON Curtis	945	MOHAMMED Rehana	704	OUTAR Rabindra H.
1664	MANGROO Gayatri Priya Sally	1375	MOHAMMED Saleem F.	1942	PANCHAM Taigmani
1272	MANICKCHAND Maya	1929	MOHAMMED Simeon H.	846	PANKAR Robert
1651	MANO Dianne	1861	MOHAMMED Zahrah	1723	PARAG Sachin
1232	MANOHAR Rajesh	1245	MOHAMMED-ALI Sheriffa	1369	PARAG-SINGH Vanessa
800	MANRAJ Shiva R.	1862	MOHAN Nicholas	1722	PARIAG Ganesh S.
839	MANRAJ Sunita	1794	MOHAN Roma	795	PARIAG Narinejit
1826	MANZANO Anya	1642	MONGROO Taramatie	1037	PARIAG Sarah
924	MARAJ Anil	266	MONTEIL Louis A.	776	PARMASAR Lincoln
1200	MARAJ Krishna	1407	MONTRICHARD Kelly Dale	1823	PARMASAR Vindra L.



MEMBERS NOT IN PRACTICE (MNP) cont'd

as at 31 December, 2017

1360	PARMESAR Sandra	1628	RAMBERANSINGH Annadale	1510	RAMPERSAD Lyndon S.
1359	PARMESAR Winston	1157	RAMBHAROSE Liza	1038	RAMPERSAD Omeela
1937	PARRIS Derek R.C.	1781	RAMCHAND EMELY A.	1241	RAMPERSAD Subrina
1958	PARRIS-DEBIQUE Christine Allison	1933	RAMCHARAN Christine	1503	RAMPERSAD Tricia
751	PASCAL Anand	1331	RAMCHARAN Indar	1279	RAMPERSAD Vishaal
830	PASEA Christian	1653	RAMCHARAN Jiselle	1096	RAMPERSAD Wendy
794	PASHLEY Charles	1895	RAMCHARAN Sharon Rose	1012	RAMRATTAN D. Evans
1474	PATON Zia	1908	RAMCHARITAR Jaishree	1724	RAMSAMOOJ Parbatee
1139	PATRON DECLAN	1076	RAMCHARITAR Reisha	1526	RAMSARAN Janelle
1459	PAUL Maria	1104	RAMCHUNE Joanne	1525	RAMSARAN Racquel
652	PERSAD Carmen	1717	RAMDASS Hema	1450	RAMSARRAN Reagan
1752	PERSAD Dhanraj	1493	RAMDASS R. Vikki	1531	RAMSARRAN S. Simone
1223	PERSAD Judy P.	1380	RAMDASS Varoon	1295	RAMSEY Colin
1354	PERSAD Marje	1892	RAMDATH Farisha	1567	RAMSEY Tshanda
1325	PERSAD Nanda	1490	RAMDATH Ousha J.	1129	RAMSINGH HOSEIN Khadine
1743	PERSAD Shivanand	1382	RAMDHANIE Eidiana	901	RAMSINGH Motilal
1465	PERSAD Terry	1707	RAMDHANIE Rebecca	606	RAMSUBEIK Errol
1070	PETERS Yvette J.	1795	RAMDHANIE-RAMLOGAN Sharon	1971	RAMSUNDAR-RADHAY Ann Marie
1090	PETTIER Gerhard	856	RAMDIAL Prabhawatie	1095	RAUCEO - HULL Karla
1725	PHILIP Mark Fabien	1294	RAMDWAR E. Angelika	1470	REGOBERT Indira
970	PHILIP Preston Wesley	760	RAMDWAR Roger	717	REID-NOTHINGHAM Roxane
1408	PHILLIP JOSEPH Sandra	1031	RAMESAR Patricia	1175	REIS Robert
1258	PHILLIP-POLLARD Alicia	647	RAMGOOLIE Harinarine	225	REIS Stephanie
1468	PHILLIPS Edmund	1730	RAMHARAKH Sasha	1806	RENEE Cherry
1344	PHILLIPS Lorraine Maria	1757	RAMJATTAN Ria	1486	REYES Jason
1217	PHIPPS Wanda G.	1721	RAMJEAWAN Johnny	1620	RICHARDS Derek
1457	PIERRE Adanna	822	RAMJIT Sandra	1061	RICHARDSON Godwyn
1825	PIERRE Leigh Anne	1712	RAMJOHN Rianna	422	RICHARDSON Patricia I.
1601	PIERRE Sue-Ann Shara	1221	RAMKHELAWAN Andy	1803	RICKHI Devendra
1729	PILLAI MARK	657	RAMKISSOON Artma	1960	RISHI Ramlal
978	PINDER Munesh M.	559	RAMKISSOON Deoraj	797	ROACH Richard
467	PIRALI Asaf	680	RAMKISSOON Nello R.	1142	ROACH Stacey R.A.
1499	POLIAH Marsha	1099	RAMKISSOON Rishi	1820	ROBERTS Mawali C.
1313	POLIAH Tricia	1760	RAMKISSOON Shaistah	1666	ROBERTS Tymone A.
527	POLLONAIK Inskip	1630	RAMKISSOON Stacey-Lynn	1579	ROBINSON Keith Gregory
1644	POON-KING Christine	1959	RAMKISSOON Suresh J.	1972	ROBLEY Kendell R.
1442	PRAIM Videsh	1950	RAMLAL Mokesh	1905	RODRIGUEZ Jasen E.
1922	PRAKASH Doodlal	1458	RAMLAL Venita	1384	ROGERS Geeta
315	PRESCOD Lennard	1660	RAMLOCHAN Camille	1670	ROLINGSON-PIERRE Michelle
374	PREVATT Francis T.	1268	RAMLOCHAN Geeta	935	ROMEO Deborah
1049	PUJADAS Carla Marina	790	RAMLOGAN Krishnadath	1676	ROMILLY Mona Cleopatra
1785	RAEBURN Wendell M.	1603	RAMNANAN Christopher	1728	ROOPLAL Melissa
1453	RAGBAR Indradaye	1013	RAMNANAN Ravi S.	686	ROXBURGH Roger A. J.
1376	RAGBIR Adesh	947	RAMNARACE Tricia	949	RUIZ Kevin
1103	RAGHUNANDAN Koshina	850	RAMNARINE Ashram	1482	RUIZ-SARGEANT Shirlet
415	RAGOBAR Steve	1253	RAMNARINE Avinash	1811	RUSSEL Ancil L.
1477	RAGOONANAN Davis	573	RAMNATH Errol I.	347	RUTHERFORD Deryck C.
905	RAGOONANAN Vijai	1607	RAMNATH Mohan	1219	SABA Lauren
1951	RAGOONATH Dexter	1696	RAMONG Stacey	1551	SADAR Neesha
1564	RAHAMAN Ramona	554	RAMOUTAR Krishendath	1440	SAHADEO Keesha
1836	RAJ Jaceson	807	RAMOUTAR Ravi Anand	1123	SAHATOO Linda
1185	RAJARAM Malini D.	705	RAMOUTAR Shoba	1194	SALANDY Andy
1796	RAJARAM Mohini D.	1745	RAMOUTAR-BOODHOO Sherma	1334	SALAZAR Taryn P.
1111	RAJH Arian R.	1633	RAMPAT-NASIB Mala	1894	SALICKRAM Parasaram
1475	RAJKUMAR SINGH Vishal	1100	RAMPAUL Shalini	793	SAMAROO Dave
926	RAJKUMARSINGH Rajesh	1134	RAMPAUL Visham	1199	SAMBRANO Andrew
1114	RAM Brian	1418	RAMPERSAD Aneisha	1518	SAMLAL Kaedine D.
1016	RAM Aritha E.	1155	RAMPERSAD Avinash	1213	SAMMS Natasha
1443	RAMADHAR Peter	1740	RAMPERSAD Cindy Rebecca	1492	SAMMY Bernadette
1772	RAMBARAN Ann-Marie	1046	RAMPERSAD Dianne	571	SAMODEE Prameela D.
1882	RAMBARAN Nadine	651	RAMPERSAD Lance D. V.	481	SAMODEE Prem C.
1512	RAMBERAN Venash	1744	RAMPERSAD Liezel H.	1563	SAMPATH Russell



MEMBERS NOT IN PRACTICE (MNP) cont'd

as at 31 December, 2017

1700	SAMPSON Curline	1452	SMART Patricia	1921	THURAB Heather
1102	SAMPSON Geneva	1777	SMITH Alexis	1930	TOBIAS Tracy
1840	SAMUELS Kessia	1767	SMITH Justin	1938	TOTESAU Anna Maria
909	SANDY Christopher	1812	SMITH Teri	963	TOYER Troy
706	SANKAR Brent	221	SOGREN Stephen A.	1801	TRABOULAY Kelly Ann F.
439	SANKAR Daniel	497	SOLOMON Patrick V.	1040	TRIMM-BAILEY Koreene
747	SANKAR Stewart	1911	SOMAN Stanley	932	TROTMAN Lois A.
824	SANMOOK Seunarine	1985	SONACHANSINGH Manchan	904	TROTMAN Richard
1523	SARAFAT Reza S.	981	SONOO Jefendra	1863	TRUJILLO SMALL Reina
1883	SARWAN Satesh	476	SOO TING Susan F.	1763	USAYD ABDUAL-SAMAD Hamid
1425	SAUGH Samanta I.	1210	SOBRATTIE Nazreen S.	1746	VICTOR Arlene
710	SAWH-RAMBARRAN Lilawatee	1973	SOOKDEO Savitri	563	VIRE Relna F.
1349	SCARCE Sonia	1934	SOOKLAL Karen	189	WADDELL John E.
534	SCOTT Lennox	1701	SOOKLAL Maydanie Dyanne	1317	WAITHE-WELLS Linda
1689	SEALEY Simone	768	SOOKNANAN Malcolm	1165	WALDRON Carlos
1932	SEDOO-GREAVES Sasha	1476	SOOKO Carl	1916	WALDRON Janniel L.
1379	SEECHARAN Chitrani C.	1307	SOOKRAM Andre	483	WALKINS Frank H. R.
308	SEGOBIN Kesraj	572	SOOKRAM Harrinarine	1864	WALLACE Joel
1278	SEEPAL Gary	1182	SOOM Mitra S.	1281	WALLACE Lisa M.
1622	SEEPERSAD Atma	1444	SOONDAR Angelica	1647	WALLACE Michelle
1126	SEEPERSAD Denva	1626	SOOPAYA Vahista Nicolas	1336	WALLACE-SHANKLIN Carmela
1828	SEEPERSAD Tisa	894	ST. CLAIR Anthony	1133	WALTER KENDAL
828	SEESAHAI Pamela	818	ST. HILAIRE Rodger	1501	WALTERS Avion G.
674	SEETARAM Sandra	1834	STEPHEN Glen	944	WATERMAN Alicia
1366	SEETARAMSINGH Devika	580	STEWART Ainsley	823	WATSON Gary
1327	SEETERRAM Anil N.	1770	STRAKER Charleear	1709	WEBSTER-SMITH Celisha Sunshine
1679	SHAH Donnie Nicky	1280	SUBIAH Nigel	1136	WELCH SHEREE
1759	SHAH Rehana	1389	SUBRYAN Christopher S.	678	WELLINGTON Bryan A.
887	SHARMA Chanmatee	845	SUBRYAN Robert	1984	WENDY SIU Manchoy
1943	SHIVANAND Jagdeo	832	SUDAN Nicholas	1073	WHITTLE Mitchell
920	SIEUPERSAD Salisha Ann	1799	SUE Colin	1742	WIGHT Mark
1547	SIEUPERSAD-RAMLOGAN Omatee	1576	SUMADH Marc Nicholas	1269	WILKIE Rachelle
806	SIEURAJ Sieunarine-Rampersad	1216	SURATSINGH Raquel	1874	WILLIAMS Lynden
1876	SIEURAJ Tamara	1509	SWAMBER Rodney	1069	WILLIAMS Nigel P.
1966	SIEUSANKAR Kevon A.	1500	SYLVESTER C Anthony	654	WILLIAMS Paula V.
1646	SIEW Navin	1301	SYLVESTER Carol	547	WILLIAMS Raphyl K.
1420	SIEWSANKAR Cindy	1765	SYLVESTER Mark S.	608	WILLIAMS Ricardo
1441	SIMMONS Stacy	1003	SYMS Jacqueline	1989	WILLIAMS Salesha V.
1656	SINANAN Hemant D.	862	TANG - LEE Su	1218	WILLIAMS Sherwin D.
1036	SINANAN Shiva	457	TANG Tyrone	1817	WILLIAMS Tanesha
1854	SINGH Aruna	1713	TANNIS Maxine Melissa	1565	WILTSHIRE Darcelle
1056	SINGH Cyndy-Ann	1913	TASHA Ramsaran	761	WOODCOCK Nigel
1906	SINGH Jankie	1173	TAYLOR Oscar	1779	WOODS Karrel
1612	SINGH Kavita	546	TAYLOR-HANNA Andrea B. A.	1837	WOODS Rondell
1879	SINGH Lyndell	1621	TEEWARIE Lisa	1602	WRIGHT Tanya
1244	SINGH Mala	1461	TELESFORD Trudie	906	YEARWOOD Lloyd
1151	SINGH Romal	1519	THANDI Meritt	490	YEE FUNG Edward
1091	SINGH Romesh	1246	THOMAS Anika	1517	YEE LOY Jacqueline
1350	SINGH Roni	1298	THOMAS Dexter	1923	YIP NGOW Venisa L.
878	SINGH Sham	1451	THOMAS Joanne	533	YORKE Gerard A.
1675	SINGH Shiva	1110	THOMAS June	1632	YORKE Stafford
1039	SINGH-FRANCOIS Caren	1877	THOMAS Lauren	1233	YOUNG Kristal L.
1678	SINGH-PERSAUD Aruni	1982	THOMAS Michael	428	YOUNG Lily
616	SIRJU Michael	1406	THOMAS Tricia	184	YOUNG Richard P.
1592	SIU CHONG Alexis	1981	THOMPSON Justin	1536	ZEPHYRINE Enid
1251	SKINNER ROCKE Natasha	1309	THOMPSON Richard		
1787	SMART Felicia	1163	THORNHILL Daniel		



MEMBERS RESIDING OVERSEAS (MRO)

as at 31 December, 2017

454	ACHOY Wilton	983	CLAPHAM Curtis Kerry	1197	RAGOONANAN Stacey
1029	AFFONSO Melissa	425	DILBAR Zaffoor Zena	802	RAMJATTAN Puran
1030	ALFRED Karyl	1198	DURGAH Lalitha	504	RAMPERSAD Ronald J. J.
815	ALFRED Marlon	517	DYER Russell V.	718	SEEREERAM Indrani
622	ATTONG Marcus	1383	ISHMAEL Anthony	785	SHILLINGFORD-STEWART Eugenia
603	BARDEN Elizabeth Monica	941	MAHABIR Gaitri	1226	SIMMONDS-BOURNE Ann Marie
158	BREWSTER Rendell L.	1396	MAHABIR Harideo	960	SOLOMON Joseph
612	BROWN Lennox D.	583	NICHOLAS-CAMACHO Martha	1034	SOOKRAM D David
500	CHAPMAN Errol B.	1363	OLIVER Swaratsingh Denise M.	860	TSOI-A-SUE Ken
940	CHATERGOON Anil	558	OXLEY Kenneth A.	1248	WALCOTT-GRAPPIE Daryl
635	CHINAFAT Annie	499	POTELLA Michael	977	WILLIAN Petit
431	CHIN-RAMPERSAD Marilyn S. A.	791	RAFEEQ Atash Afzal		

MEMBERS IN RETIREMENT (MR)

as at 31 December, 2017

134	AGUILERA Gaston S.	14	EDOO Ameer A.	291	MORRIS Judith
177	ALEXIS Lennox O. M.	45	EDOO Jamila	146	NANTON Gerald S.
475	ALI Hazrath M.	661	ELCOCK Winston J.	664	NOEL Sonia
62	ALLEYNE Oswald B.	579	FREDERICK Junior M.	249	OMARDEEN Wahid A.
322	ANATOL Hazel A.	1537	GERMAIN-KING Gillian	205	OTTLEY Irwin P.
167	ANATOL Keith	343	GOON LUN Herbert	246	OTTLEY Sharman M.
407	ANDREWS Michal Y.	354	GREAVES Cheryl F.	626	PARMESAR Ramkarran
353	ANDREWS St Aubyn H.	92	HARNANAN Lessy E.	285	PERSAUD Charles F.
1027	AQUI Selwyn S.	209	HAYNES Osborne K.	232	POLLARD Stephen H.
702	ATTAI Mitra C.C.	222	HENRY Kenneth Q.	393	POON-MAYERS Lesly E.
857	BADA Lylla Rose	73	HERDE Victor P.	463	RAHMAN Zeyn S.
495	BAIN Godfrey D.	1083	HIRALAL Carl	648	RAJACK Glen F.
208	BAKSH Zabar M.	74	HOBDAV Richard O.	265	RAMCHARITAR Jewan
879	BASDEO Rajram	22	HUNT John M.	624	REID Brenda J.
234	BASSAW Dipnarine J.	352	JOKHOO Seunarine	280	ROBERTS-JOHN Jennifer M.
346	BEHARRY Boodial	100	JOSEPH Leonard A.	443	RODRIGUEZ Herman C.
200	BLANCHARD Kenneth A.	236	KELSHALL Christopher J.	446	ROMANY Polycarp S.
418	BURRELL Bernadette S.	1141	KHAN Lloyd	471	RUTHERFORD Diana
68	BUXO Paul Anthony	587	KING Marcia L.	147	SADLER Christopher S.
169	CASTRO Hugo I.	295	KROGH Douglas A.	392	SAHADEO Ganesh B.
278	CHANG Leslie P.	488	LAI Paul J. W.	725	SALANDY-BISHOP Suzanne
243	CHANG Mark C.	854	LALLA Jerry	526	SANDY Neville O.
5	CHANG Terrance G.	195	LEWIS Carlton S.	505	SAUNDERS Ruth
692	CHARLES Leslie A.	329	LEWIS Richard Fitroy	128	SCOTT W. H. Pierpont
214	CHRYSTOM-HENRY Wilma	248	LUTCHMEESINGH Krishna	238	SHAM KU Richard P.
859	CLARKE-ANDREWS Marilyn	173	MADRAY Michael E.	271	SMITH John H.
429	CODRINGTON-VINCENT Genevieve E.	156	MAHARAJ Baldeo S.	307	SOVERALL Lennox
385	DANIEL William W.	32	MARTIN John B. C.	115	SUBERO Kelvin W.
709	DARMANIE Lennox M.	79	MATHURA Bholan J.	226	SYNE Osman H.
13	DAVID EARL	135	MC LACHLAN Keith I.	597	TAITT Anthony D.
437	DAVIS Philmore	459	MITCHELL Graham F.	96	TAYLOR Owen O.
361	DOODNATH Winston A.	260	MOHAMMED Rashide T.	151	TOM YICK Rupert
		183	MOOTOO Kelvin R.	293	YEE KEN-CROSS Yuklan M.

S E C R E T A R Y ' S R E P O R T

The Institute held its 47th Annual General Meeting and Council meeting on March 17th, 2017 at the Radisson Hotel and Conference Centre, Wrightson Road in Port of Spain.

COUNCIL MEMBERS 2017/2018	MEETINGS ATTENDED
Stacy Ann Golding – President	11/11
Denise Chinpire O'Reilly – Vice President	10/11
Dwayne Rodriguez-Seijas – 2nd Vice President	8/11
Pria Narinesingh – Immediate Past President	9/11
Derek Mohammed	10/11
Anthony Pierre	9/11
Ryan Nunes	7/11
Nicole Joseph	9/11
Krishna Boodhai	9/11
Dianne Mano	9/11
Dinesh Bhola	11/11
Kerri Maharaj	0/1 (resigned 11/4/17)
Moonilal Lalchan	5/9 (appointed 11/4/2017)
Leslie Nelson	7/9 (resigned 31/12/17)

ELECTION TO COUNCIL 2018/2019

At the 48th Annual General Meeting Anthony Pierre and Krishna Boodhai are due to retire by rotation and being eligible, offer themselves for re-election. Ryan Nunes was also due to retire by rotation but has not offered himself for re-election.

Two (2) resignations effective April 11th and December 31st, 2017 respectively have been received in relation to members of Council, Kerri Maharaj and Leslie Nelson.

Moonilal Lalchan was appointed to fill the casual vacancy arising from the resignation of Kerri Maharaj and is required to retire at this Annual General Meeting. Mr. Lalchan will not be offering himself for election.

Nomination forms in respect of qualified members proposed as nominees to the Council of ICATT were received on behalf of:

1. Kerry Mohammed
2. Vijay Parabdeen

Members are required to elect to Council four (4) persons from those members of Council eligible for re-election together with the two (2) nominees proposed.

AUDITORS

To appoint the Auditors for the year ending 31 December, 2018.

Council proposes to reappoint Aegis & Co. as Auditors of the Institute until the next Annual General Meeting of ICATT

By Order of Council



TABIA HOLDER

Secretary

1 March, 2018

NOTICE OF THE FORTY-EIGHTH ANNUAL GENERAL MEETING

March 1st, 2018

Dear Member,

NOTICE OF THE FORTY-EIGHTH ANNUAL GENERAL MEETING

Notice is hereby given that the Forty-Eighth (48th) Annual General Meeting of the Institute of Chartered Accountants of Trinidad and Tobago (ICATT) will be held at the Radisson Hotel, Wrightson Road, Port-of-Spain on Tuesday March 27 2018 at 5.00 p.m. to transact the following business:

ORDINARY BUSINESS

1. To receive and consider the Annual Report of the Council for the 2017/2018 term.
2. To receive and adopt the Financial Statements of the Institute for the year ended 31 December, 2017 with the Auditor's Report thereon.
3. To elect four (4) members to Council from among the following:

1. Anthony Pierre
2. Kerry Mohammed
3. Krishna Boodhai
4. Vijay Parabdeen

Anthony Pierre and Krishna Boodhai are due to retire by rotation and being eligible, offer themselves for re-election. Ryan Nunes was also due to retire by rotation but has not offered himself for re-election.

Two (2) resignations effective April 11th and 31 December, 2017 have been received in respect of members of Council, Kerri Maharaj and Leslie Nelson respectively.

Moonilal Lalchan was appointed to fill the casual vacancy arising from the resignation of Kerri Maharaj and is required to retire at this Annual General Meeting. Mr. Lalchan will not be offering himself for election.

Nomination forms in respect of qualified members proposed as nominees to the Council of ICATT were received on behalf of:

1. Kerry Mohammed
2. Vijay Parabdeen

4. To appoint the Auditors for the year ending December 31, 2018 and fix their remuneration.

Council proposes to reappoint Aegis & Co. as Auditors of the Institute until the next Annual General Meeting of ICATT.

By Order of Council



Tabia Holder
Secretary

ICATT SECRETARIAT



Esther Le Gendre
 Chief Executive Officer
 BA, eMBA



Tabia Holder
 Corporate Secretary
 LLB (HONS), LPC



Avion Alves-Rollock
 Accountant
 FCCA, CA, MBA



Tara Koon How
 Manager – Marketing
 BBA, MBA



Lezanne John
 Manager – Student & Member Relations
 BBA

Shyan Mohan
 Manager – Corporate Communications
 JULY - DEC 2017



Leela Satwar
 Administrative Assistant
 ACS



Gizelle Gittens
 Snr. Member Service Rep.



Kyzier Foster
 Accounting Assistant



Ariel Burgin
 Member Service Rep.



Krystal Arneaud
 Member Service Rep.



Darin Jack
 Office Assistant/
 Telephone Operator



Sherwyn Williams
 Graphic Artist /
 Communications Assistant



CORPORATE INFORMATION

AUDITORS

Aegle & Company
18 Scott Bushe Street,
Port of Spain, Trinidad, W.I
P.O. Box 1543

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11-13 Fitzblackman Drive South,
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MAILING ADDRESS

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Port of Spain, Trinidad W.I.

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EMAIL/WEBSITE

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Website: www.icatt.org

SECRETARY TO COUNCIL

Tabia Holder
- LLB (HONS), LPC
Corporate Secretary