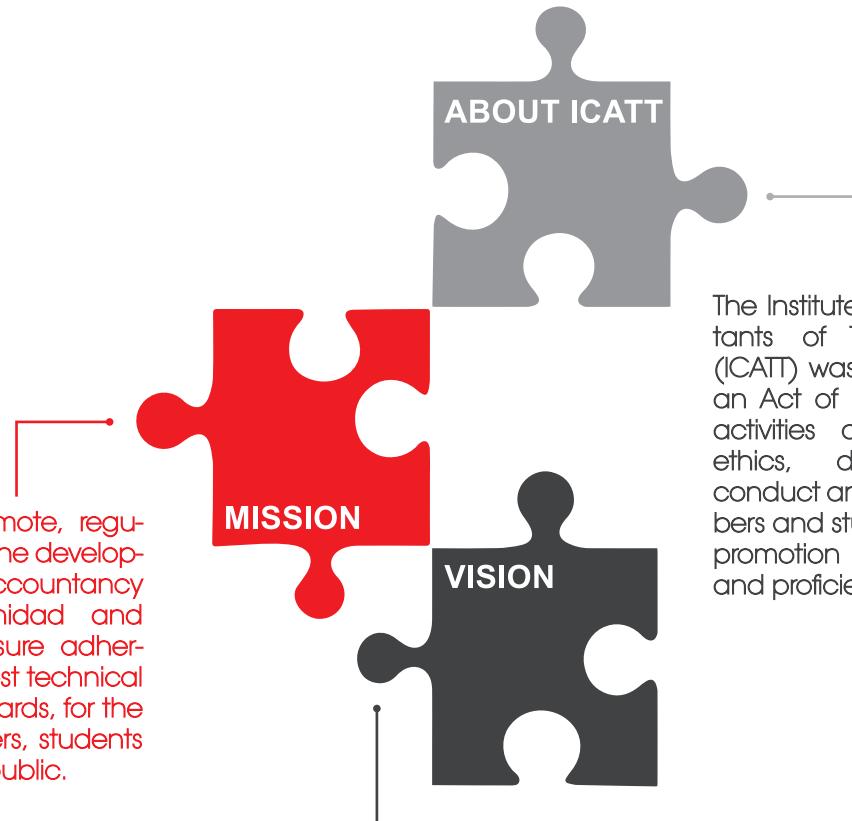




THE INSTITUTE OF
CHARTERED ACCOUNTANTS
OF TRINIDAD AND TOBAGO

ANNUAL
REPORT
**20
19**

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.



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.

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.

We will be educators providing pre and post-membership training.



TABLE OF CONTENTS

PAGE

| | |
|--|----|
| ■ MESSAGE FROM THE PRESIDENT | 1 |
| ■ REPORT OF THE CEO | 6 |
| ■ ICATT COUNCIL | 12 |
| ■ COMMITTEE REPORTS | 13 |
| ■ FINANCIAL STATEMENTS | 25 |
| - Statement of Council's Responsibilities | 26 |
| - Independent Auditor's Report | 27 |
| - 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 |
| - Notes to the Financial Statements | 38 |
| ■ OUR MEMBERSHIP | 44 |
| ■ SECRETARY'S REPORT | 56 |
| ■ NOTICE OF THE FORTY-NINTH ANNUAL GENERAL MEETING | 58 |
| ■ ICATT SECRETARIAT | 59 |



MESSAGE FROM THE PRESIDENT

“We are forging ahead with a focus on establishing a quality framework for ICATT within the operations of the Secretariat, membership, audit monitoring and relationships with our external stakeholders. In addition, we will continue work to update ICATT’s legislation, develop our Technical and Compliance service to members, and ensure that our members fully harness the benefits of being partners with ICATT.” //

2019 was the first full year of operation post transition to the new ICATT rules introduced in 2018. Implementation has been largely without difficulty: the new Licensing Committee has met successfully to grant licences for both audit and non-audit practice, the cadre of non-audit practitioners has grown from 71 in 2018 to 106 in 2019. On-line CPD declaration also introduced in 2018 continued to be widely adopted with growing levels of compliance in 2019.

ICATT posted a successful financial year as the Institute recorded a significant increase in its net surplus. The one-time increase relates largely to the reimbursement of legal costs incurred in 2017 and 2018 and subsequent court decision which affirmed the Institute’s right to undertake disciplinary action.

The Institute’s financial performance has grown steadily over the past 5 years, with annual increases in total revenue posted even as expenditure has declined. Total Assets of \$5,694,406 and the Accumulated Fund of \$3,577,909 are at their highest levels in 2019.

FINANCIAL OVERVIEW

The Institute recorded a surplus of \$1,258,456 for the year ended 31st December 2019. By comparison, for the year ended 2018 a surplus of \$304K was recorded. The total revenue for 2019 was \$4,623,246 which represents an increase of 1.15% over the 2018 figure of \$4,567,084. One contributor to the increase in revenue was an overall 11.5% increase in Members’ Subscription and Fees. This was derived mainly from a significant increase in revenue from fees related to the issue of Practising Certificates – Non- Audit as members in the field continue to recognise the value to be derived from their distinction as members in practice. Income from the 2019 CPD programmes also reflected an increase of 3.7%.



Minister of Public Utilities, Robert Le Hunte cuts the 50th Anniversary cake with ICATT President, Stacy-Ann Golding and former ICATT President, Richard Hobday



The removal of GATE funding and the overall economy continues to impact student numbers. There was an anticipated decrease of 8.8% in revenue from Students' Subscriptions and Fees and a corresponding decrease of 28.6% in revenue from the ACCA subvention related to the Joint Scheme Agreement.

ACTIVITIES OF COUNCIL

During the 2019-2020 term, Council's focus was aligned to agreed strategic goals which continued to build on goals established in the prior period:

- Focus on a quality framework for ICATT, Operations of the Secretariat of ICATT, Membership, Audit Monitoring and External Stakeholders
- Update of ICATT's Legislation
- Continued implementation and enhancement of the ICATT Rules and Regulations 2018
- Build out and Funding of the Technical/Compliance Unit
- Member Engagement and Public Awareness
- Small and Medium Size Practitioners (SMP) Engagement
- Clear articulation of the value proposition of membership with ICATT for members and registered firms

Sub-committees of Council were established to consider and report on:

- Non-Audit practice monitoring and the review process
- A proposal for the mandating of audits for companies over particular thresholds
- The disciplinary process to ensure respectful engagement
- Proposed revisions to the ICATT legislation and,
- A revision of the definition of Approved Accountancy Experience.

ICATT GROWS GENERAL AND FIRM MEMBERSHIP

Council approved membership of 66 new professionals who joined ICATT to coincide with the Institute's anniversary celebration on September 17th. Overall there were 117 new members in 2019. The total of members, inclusive of Members Residing abroad and Members in Retirement now stands at 1617.

ICATT has also seen a growth in Registered Firms - firms whose Members in Practice are in good standing and are eligible to be registered with the Institute. During 2018, approximately 82% of firms eligible to be registered came on board while in 2019, 85% elected to register.

ICATT LAUNCHES 50th YEAR CELEBRATIONS

On Sept. 17, 2019, ICATT began a year-long celebration of our 50th Anniversary with the formal Launch of the 2019 Conference and celebration of the 50th Year Anniversary of ICATT.

Minister of Public Utilities and ICATT member, Robert Le Hunte, gave the feature address at the special event on September 17th at the Trinidad Hilton to launch both the anniversary observance as well as the annual conference. 500 participants attended The Annual International Finance and Accounting Conference held at the Hyatt Regency Hotel. It was the 10th conference hosted by The Institute. The theme was The Next 50 - a forecast of business, financial, IT, lifestyle and global trends that may define the future of the accountancy profession and influence our preparation for a brave new world. The conference culminated with a gala dinner to which the first 50 ICATT members still on register were invited.



(L-R) ICATT President, Stacy-Ann Golding, Conference Featured Speakers, Shane Ram and Robert Riley & ICAC President, Khalil Alli.

PRESIDENT NOMINATED TO IFAC EDUCATION PANEL

ICATT has responded to a call on IFAC Members and the Forum of Firms from IFAC and the International Accounting Education Standards Board (IAESB) to nominate a candidate for a position on the New Panel on Accountancy Education. On September 1, 2019 ICATT's President was nominated to the panel and will sit until August 31, 2021.

Advancing accountancy education is integral to IFAC's vision that the global accountancy profession be recognized as essential to strong and sustainable organizations, financial markets, and economies. The Board has adopted a new approach designed to be relevant, responsive, effective, and open in order to reflect IFAC's continued commitment to accountancy education.

Members appointed to Boards



Kimberly Romain was appointed to the Medical Board of Trinidad and Tobago, she succeeded Anthony Pierre. Kimberly is a Partner at Baker Tilly Montano Ramcharitar.



Lucyann Henry was appointed to serve on the Board of the St. Jude's School for Girls. She serves as the Accountant at Trinidad Building and Loan Association (TBLA) and the principal of Henry Tyson & Associates Co, Ltd.



Keith Andre Mills was elected as council member/treasurer on the Board of the Trinidad and Tobago Group of Professional Association (TTGPA.) He is the Executive Manager Finance and IT at NAGICO Insurance (T&T) Limited.

ICATT RECEIVES TTGPA AWARD

The Institute was among 12 professional organisations recognised with an award for their role in forming the Trinidad and Tobago Group of Professional Association (TTGPA) and establishing its Professional Centre in Port of Spain. The award was presented by the Association's President, Ahmin Baksh at the TTGPA's 50th Anniversary Cocktail Reception and Past Presidents' Award Ceremony held at the Hyatt Regency on June 8, 2019.

ICATT which was one of the original 12 members instrumental in forming the TTGPA in 1969 and is today the largest of organisations operating at the TTGPA.

CONCLUSION

While 2018 focussed on ensuring a successful transition to the new rules, in 2019 ICATT began work towards the implementation of a system for the auditing of CPD activity and the establishment of a practice monitoring programme for non-audit practitioners.



Former ICATT Presidents (L-R), Joel Edwards, Richard Hobday, Terrence Chang and Angela Lee Loy at ICATT's 50th Anniversary Luncheon and 2019 Conference Launch

The Council of ICATT is pleased that all our Committees have worked hard to deliver on their mandates and thanks all for their service. As a result, we have built relevant programmes of CDP activity tailored to our diverse membership and supported the development of our SMP group. Our technical auditing committee continues to collaborate with organisations such as the Central Bank of Trinidad and Tobago, The Financial Investigations Unit, The Association of Trinidad and Tobago Insurance Companies and the Bankers Association to strengthen financial systems.

Our Licensing Committee provides effective oversight of the licensing function. ICATT is a sought-after contributor to the national budget in the area of taxation and our members have been called to lend their expertise through participation on state boards.

We are forging ahead with a focus on establishing a quality framework for ICATT within the operations of the Secretariat, membership, audit monitoring and relationships with our external stakeholders. In addition, we will continue work to update ICATT's legislation, develop our Technical and Compliance service to members, and ensure that our members fully harness the benefits of being partners with ICATT.

As I close on my three years term as President of the institute of Chartered Accountant of Trinidad and Tobago, I wish to thank all members of Council with whom I served, the Secretariat led by Ms. Le Gendre which greatly facilitated getting things done and to you the members for your support. I hope for the continued advancement of the Institute, the profession and our people.

Thank you.



Wendy Addison of Speak Up Speak Out, shares a whistle-blower's story at the 2019 Annual Finance and Accounting Conference



REPORT OF THE CEO

“Organisation changes at the Secretariat: the outsourcing of certain services, process revisions and changes to the staff complement have resulted in increased efficiencies, lower staff costs, greater revenue generation and reduced operating expenses. As a result, the Institute was able to achieve a healthy surplus.”

OPERATIONS OVERVIEW

Financial Results

Having projected a surplus of 56.5K for the year ended December 31, 2019 the Institute has recorded a surplus of \$1,258,456. Total revenue for 2019 increased by 343% over 2018.

The improved revenue position may be attributed to:

- an 11.5% increase in Members’ Subscription and Fees.
- a 3.7% increase in income from CPD programmes and the Annual Finance and Accounting Conference.
- a refund of \$604K in legal fees incurred and expensed in prior periods. The refund was made as a result of a court decision in favour of the Institute in relation to a disciplinary matter.

ICATT achieved record performances of the IFRS Seminar and Annual Conference (notwithstanding the increased expenditure related to the hosting of the 50th Anniversary Dinner held at the end of the annual conference) in the 3rd and 4th quarter respectively. There was an overall decrease of 1.7% in Other Income due to additional costs incurred for anniversary events and a loss in the sale of publications: IFRS 2018 books still in stock were written off in 2019.

The total operating expenditure for the year ended 31st December 2019 was \$3,364,790 compared to \$4,262,900 for the year ended 31st December 2018, representing an overall decrease of 21.1%. Other Expenses were 35.1% less in 2019 when compared to 2018.

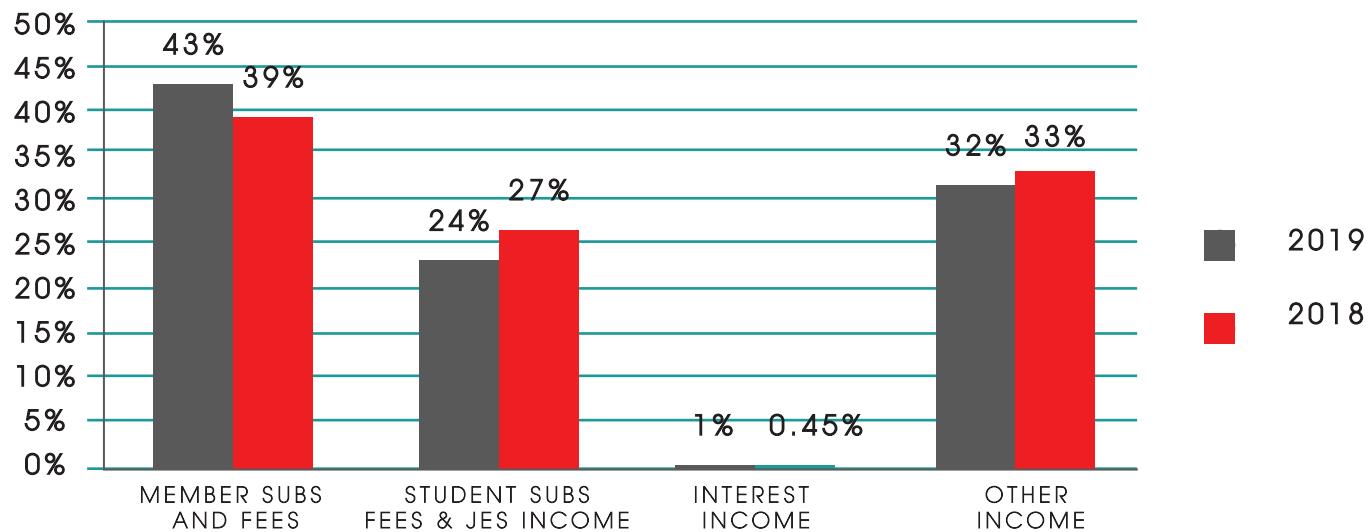
The main contributors to the Institute’s improved financial position for the year ended 31st December 2019 were as follows:

- Legal expenses incurred during the period were significantly lower when compared to the prior period, reflecting an overall decrease of \$910,650.
- Adjustments to manpower requirements made as at 1 January, 2019 resulted in reduced expenditure on employees’ salaries and benefits with related final payments being expensed and paid in February 2019. The vacant positions of Administration and Finance Manager and Manager Communications & Events were filled from May 2019. The position of Manager Members & Students Relations was filled in December.
- The increase in consultancy and professional fees is due to the shifts from salaried positions (Corporate Secretary and Accountant) in 2018 to consultancy positions in 2019.

- Operating Expenses reflected a decrease in the cost of practice monitoring reviews payable to ACCA. There were five less practicing principles in 2019 and the favourable changes in the rate of foreign currency for meeting these payments.
- The Institute grew its total investments by 50.2% during the year ended 31st December 2019. In

addition to tighter controls introduced, this was achieved through the reinvestment of funds drawn in the previous year for legal fees together with the additional investment of funds from the operation cash at bank accounts during the period. Further investments will be made following the overall year's performance, in keeping with the Institutes' investment policy.

The graph below shows the contribution of the individual income categories to total income for the financial years ended 2019 and 2018.



SURPLUS FROM SEMINARS AND EVENTS

2015-2019

(Expressed in Trinidad and Tobago Dollars)

| DESCRIPTION | 2015 | | 2016 | | 2017 | | 2018 | | 2019 | |
|------------------------------------|-----------|------------------|-----------|------------------|-----------|------------------|-----------|------------------|-----------|------------------|
| | No. | Surplus/Deficit |
| Seminars | 18 | 1,032,102 | 15 | 1,028,931 | 10 | 911,061 | 14 | 732,106 | 11 | 884,071 |
| Annual Conference /ICAC Conference | 1 | 630,503 | 1 | 468,017 | 1 | 544,619 | 1 | 746,093 | 1 | 650,319 |
| Events | 2 | (8,003) | 0 | (500) | 1 | 3,586 | 1 | 6,328 | 1 | 2,086 |
| Total | 21 | 1,654,602 | 16 | 1,496,448 | 12 | 1,459,266 | 16 | 1,484,527 | 13 | 1,534,391 |

FINANCIAL RESULTS 2015-2019

(Expressed in Trinidad and Tobago Dollars)

| Description | 2015 | 2016 | 2017 | 2018 | 2019 |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|
| Revenue | | | | | |
| Members Subscriptions and Fees | 1,427,960 | 1,572,073 | 1,607,568 | 1,791,861 | 1,997,268 |
| Student Subscriptions, Fees and Joint Scheme Income | 1,317,565 | 1,377,641 | 1,327,163 | 1,229,094 | 1,088,360 |
| Interest Income | 13,896 | 31,090 | 27,902 | 20,394 | 37,184 |
| Other Income | 1,706,112 | 1,537,672 | 1,499,255 | 1,525,735 | 1,500,434 |
| Total Revenue | 4,465,533 | 4,518,476 | 4,461,888 | 4,567,084 | 4,623,246 |
| Expenses | | | | | |
| Employee Salaries & Benefits | (2,368,038) | (2,284,336) | (2,091,422) | (1,628,577) | (1,641,608) |
| Public Relations/Marketing | (123,588) | (137,621) | (115,529) | (49,862) | (94,853) |
| Operating Expenses | (2,234,381) | (2,045,641) | (2,036,256) | (2,584,460) | (1,628,329) |
| Total Expenditure | (4,726,007) | (4,467,598) | (4,243,207) | (4,262,900) | (3,364,790) |
| Profit before Tax | (260,474) | 50,878 | 218,681 | 304,184 | 1,258,456 |
| Income Tax Expense | (19,278) | (38,390) | (33,446) | (28,117) | (35,052) |
| Net Surplus/(Deficit) | (279,752) | 12,488 | 185,235 | 276,067 | 1,223,404 |
| Total Assets | 3,466,464 | 3,776,887 | 3,814,656 | 4,302,561 | 5,689,406 |
| Accumulated Fund | 1,965,575 | 1,977,439 | 2,153,412 | 2,429,479 | 3,577,709 |

MEMBERSHIP

There has been significant growth in the membership category – MP – Non-Audit. This category has grown both from the transfer of former MP- Audit practitioners and from the MNP group moving into their own practices or those already in practice choosing to obtain certification. Council is currently considering the introduction of a practice review process for non-audit members.

117 new members registered in 2019; 66 of them had applications accepted on September 17, 2019, the date of ICATT's establishment, to commemorate the commencement of the Institute's year-long celebration of its 50th Anniversary. 24 members who registered in 2018 attended the 2019 Annual General meeting to receive certificates.

| | No. as at 31.12.18 | New Members | Status updated | Delisted | Total as at 31.12.19 |
|--------------|-----------------------|----------------|----------------|-------------|-------------------------|
| MNP | 1124 | 117 | (23) | (40) | 1178 |
| MPA | 170 | - | (8) | (10) | 152 |
| MP | 71 | - | 35 | - | 106 |
| MRO | 40 | - | 2 | (1) | 41 |
| MR | 129 | - | 13 | (2) | 140 |
| TOTAL | 1534 | 117 | 19 | (53) | 1617 |

Membership statistics
as at 31 December, 2019



Composite photo of 2019 inductees



THE NEXT 50 – AIFAC 2019

Wendy Addison, the Whistle-blower for South Africa's largest corporate collapse, also known as 'South Africa's Enron,' joined the line-up of keynote speakers at the Institute of Chartered Accountants of Trinidad and Tobago's (ICATT) 2019 Annual International Finance & Accounting Conference (AIFAC). Featured at the Opening Session were Shane Ram and Robert Riley. The conference was held on Nov. 14 and 15 at the Hyatt Regency Hotel and Conference Centre in Port of Spain.

An official launch of the ICATT 2019 AIFAC was held on Sept. 17. Feature Speaker, Sen. the Hon. Robert Le Hunte, Minister of Public Utilities, at that time had urged chartered accountants to be "true professionals" and "watchdogs of business" to assist in the fight against white-collar crime and corruption in Trinidad and Tobago.

The conversation between Addison, CEO of SpeakOut SpeakUp Ltd and Pria Narinesingh, former President of ICATT, who acted as moderator, explored Addison's personal stories and experiences and provided insights for directors and leaders in business on the need for oversight in the areas of culture and compliance.

The agenda covered a number of topics including "The 4th Industrial Revolution," "Building & Sustaining Legacy Businesses," "The Future of Trade," "The Rise of the Millennials," "What the Future Holds for Women in Business". It introduced new features such as "The Great Woodford Square Debate and "The Soapbox" which explored issues presented by social activists.

The presentations were facilitated by various dynamic international, regional and local representatives of professional accountancy organisations both local and international and captains of industry.

ICATT SPONSORS ACCA 20th ANNIVERSARY CELEBRATIONS

In September of 2019, ACCA celebrated the 20th anniversary of the establishment of the Trinidad and Tobago Office. ICATT contributed as a Silver Sponsor to the celebrations to which ACCA stakeholders from across the region were invited. ACCA CEO, Helen Brand, and a team of ACCA officials attended the event and met with members of Council.

BICA GETS ICATT SUPPORT

The Islands of the Bahamas suffered from the passing of Hurricane Dorian which was reported to be the strongest hurricane on record to have hit the Bahamas — and one of the strongest Atlantic hurricanes ever. In September the storm caused extensive damage and in response, the Council of ICATT approved a contribution of USD5,000 to the Bahamas Institute of Chartered Accountants (BICA) to assist in bringing relief to members and their families affected by the storm.

CPD SEMINARS 2019

For the 2019 report period ICATT hosted twelve CPD events. The 1st Quarter featured the annual Audit Practice Monitoring update facilitated by Faizal Ali in January, a seminar entitled Business Planning for Entrepreneurial Accounts in February and in March, ICATT hosted the Central Bank to present a one-day programme to explore Changes to AML Guidelines at the Arthur Lok Jack, School of Business, Mt Hope.

During the 2nd Quarter, the SMP Sub-Committee of Council in April presented: International Standards on Auditing – Back to Basics 1 featuring a revision of ISAs 200 – 265. The seminar was the first of two, two-day seminars in a series especially designed for new auditors and those who needed a refresher.



ICATT undertook a review programme in April on the topic of the implementation of IFRS 9 for officers of the Ministry of Labour who have oversight of credit unions. The Institute also facilitated a session in May on IFRS 9 for credit union finance personnel on the sister-isle of Tobago in collaboration with the Division of Finance of the THA.

The Secretariat hosted two events: The March Induction Ceremony for new members held in conjunction with the AGM and the April Recognition Ceremony in collaboration with the ACCA. In June, ICATT's Tax Committee hosted a seminar: "The Board of Inland Revenue Tax Audit and the Taxpayer - Audit, Objection & Tax Appeal Process" in two locations in Trinidad and Tobago.

The 3rd Quarter programmes focussed on two programmes hosted by ICATT's Small & Medium Sized Practitioners Committee:

CPD ACTIVITY 2019

| | Amt. | Comments |
|--|-------------|--|
| Total Membership | 1617 | As at December 31st 2019 |
| Total declared both online and manually | 622 | Online - 511 Manually - 111 |
| Total members not required to declare | 298 | MR - 140 MRO - 41 New Members - 117 |
| Total Outstanding | 697 | |

"The International Standards on Auditing – Back to Basics 2; ISA 260 to 402," which was a continuation of "Back to Basics 1" held earlier in the year, and a seminar: "Corporate Law and Secretarial Practice".

Facilitated by the ICATT Professional Accountants in Business (PAIB) Committee, a Business Forum and professional networking event titled "Artificial Intelligence – the Future of Accounting" was also held in July. The annual 2-day IFRS/ISA seminar continues to attract the largest participation among members as 251 members, non-members and students attended. Overall, 1,063 members attended CPD seminars and the annual conference.

Member compliance with declarations of CPD activity as required under the rules have shown some improvement over 2018 when the requirement was formalised.

Conclusion

In 2019 the operations of the Secretariat were aligned to the Strategic Initiatives (SIs) of the Council and the CEO rolled out the SIs to all committees so that committee activity could flow from these. The Secretariat's administration support made for smoother operations of the Licensing Committee to achieve largely timely approvals and renewals of applications. In conjunction with the licensing process, the Secretariat administered 219 CPD reviews such that compliance has improved among practicing members. As a result of a 50th anniversary campaign, new membership increased to 117 (over 104 2018).

The Audit Monitoring process managed by the Corporate Secretariat continues to operate smoothly with timely communication to members reviewed.

The streamlining of committee secretarial support and the introduction of video conferencing facilities have improved support of the committees. Compliance with the online CPD declaration process has grown to achieve 86% in 2019 over a 78% response in 2018.

The Secretariat continues to respond to student, member (and non-member) queries and provide service and guidance to members and committees on the provisions of the rules; gaps and potential improvements to the wording of the rules and supporting forms are being noted to support recommendations to Council for consideration of revisions at an EGM.

Organisation changes at the Secretariat: the outsourcing of certain services, process revisions and changes to the staff complement have resulted in increased efficiencies, lower staff costs, greater revenue generation and reduced operating expenses. As a result, the Institute was able to achieve a healthy surplus.

ICATT COUNCIL

2019 - 2020



Stacy-Ann Golding
ICATT President, 2017-2019
CA, BSc., FCCA



Denise Chinpire-O'Reilly
Vice-President
CA, FCCA



Dwayne Rodriguez-Seijas
CA, FCCA



Derek Mohammed
CA, FCMA, CGMA



Anthony P. Pierre
CA, FCCA, CFC



Dinesh Bhola
CA, FCCA, CIA



Krishna Boodhai
CA, FCCA, ACII, FLMI



Nicole Joseph
CA, FCCA



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



Kerry Mohammed
CA, BSc (Hons), FCCA



Vijay Parabdeen
CA, CFA, FCCA



Adrienne D'Arcy
CA, FCCA



COMMITTEE REPORTS



AUDITING & ACCOUNTING STANDARDS COMMITTEE

| | | | |
|------------------------------|--|--|--|
| Name of Committee | Auditing & Accounting Standards | | |
| Committee Mandate | The purpose of the Auditing and Accounting Standards Committee is to improve the standards of accounting and financial reporting in Trinidad and Tobago in accordance with the International Accounting Standards (IAS) | | |
| Members: | Dwayne Rodriguez-Seijas – Chair Reneé-Lisa Phillip Daniel Bissoondial Taryn Salazar Adrienne D'Arcy – Vice Chair Marissa Quashie Desmond Dial Giles Leung Rishi Motilal | | |
| Chairman's Overview | <p>I would like to thank the members of my Committee for their attendance and participation throughout the last year. We have met regularly as a committee and also engaged with several stakeholders on behalf of ICATT. Highlights of the last year include the following:</p> <p>The IFRS training session held in September 2019 was well attended and delivered relevant content at a high level.</p> <p>The AASC has been represented on the IFRS 17 Steering Committee formed by the Central Bank of Trinidad & Tobago (CBTT) along with representatives from the Association of Trinidad and Tobago Insurance Companies (ATTIC) and the CAA. The Committee met 3 times during the last year. We have also continued to engage with the CBTT and ATTIC regarding the implications of the impending Insurance Act.</p> <p>The AASC has worked with the CBTT, FIU and TTSE on the amended AML/CFT reporting template which was finalized during the year.</p> | | |
| Summary of Activities | <p>The Auditing and Accounting Standards Committee held ten (10) meetings during the 2019/2020 term. The Committee followed through on a number of activities started in the previous term. This included the revision of guidelines used by members:</p> <p>A sub-committee was formed to work with the regulatory body on a revised AML Reporting Template. A final draft was submitted, received regulatory approval in October 2019 and was subsequently approved by Council in December 2019.</p> <p>The papers on Provisioning for Sovereign Debt and the Draft paper on Audit Reports ISA 700; 701; 705; 706 were also submitted to Council and received approval.</p> <p>The Committee discussed the Institute's current definition of a Public Interest Entity (PIE) with a view to amending with respect to IFRS for SMEs. A sub-committee was formed to work with the Central Bank of Trinidad & Tobago in preparation for the implementation of FATCA.</p> <p>In 2019 several Continuous Professional Development (CPD) programmes were facilitated by the Auditing & Accounting Committee. These included training for non-auditing staff of Co-operative Development Division and IFRS 9 training for credit union staff. Other CPDs hosted were:</p> <ul style="list-style-type: none"> • IFRS 9, 15, 16 -Theory & Practical Workshop • SMP International Standards on Auditing – Back to Basics <p>All workshops were well attended.</p> | | |

DISCIPLINARY PROCEEDINGS PANEL AND APPEALS COMMITTEE

Council shall appoint to the Disciplinary Proceedings Panel and to the Appeals Panel such members and non-members deemed fit and proper to serve on:

- a) Investigation Tribunals;
- b) Disciplinary Tribunals; and
- c) Appeals Committees

from time to time and on a case by case basis. All committee and tribunal members shall be drawn from the Disciplinary Proceedings Panel and the Appeals Panel respectively.

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

Investigation Tribunals

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

The functions of an Investigation Tribunal shall be:

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

Disciplinary Tribunals

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

Appeals Committee

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

- a) refusal of membership by Council
- b) decisions of Investigation and Disciplinary Tribunals
- c) decisions of the Licensing Committee

and to provide a machinery for the correction of error.



DISCIPLINARY PROCEEDINGS PANEL AND APPEALS COMMITTEE

Current members of the Panel effective April 10, 2018 are as follows:

Standing Chairs and Vice-Chairs (Non Council members)

| Investigations Tribunal | Disciplinary Tribunal | Appeals Committee |
|--|---|--|
| 1. Chair – Nigel Irish 2. Vice Chair - Junior Frederick | 3. Chair - Vacant 4. Vice Chair – Raymond Crichton (Non-Accountant) | 5. Chair – Ret. Mme, Justice Annestine Sealey (Non-Accountant) 6. Vice Chair – Steve Waldron (Attorney-at-Law) |

Non-ICATT member – no more than 6 members

o Attorney-at-law

1. Barrie Attzs
2. Dawn Seepersad
3. Colleen Murray
4. Natasha Ashby
5. Jo-Anne Julien

o Non-Accountant no more than 6 members

1. Martin De Gannes
2. Ulric Miller
3. Ravi Suryadevara
4. Nigel Baptiste

o ICATT Members

1. Leslie Nelson
2. Savatry Lopez
3. Binode Bajnath
4. Carl Sooko
5. Shiva Manraj
6. Donna Jack
7. Pamela Seesahai
8. Rajesh Rajumarsingh
9. Varesha Besai
10. Nigel Romano

(Ex officio Member - Council member Dianne Mano)

| Name of Committee | INVESTIGATIONS TRIBUNALS |
|-----------------------|--|
| Committee's Mandate | <p>The functions of an Investigation Tribunal shall be:</p> <p>a) to investigate suspected or alleged acts of improper or unprofessional conduct;</p> <p>b) to get clarification as to the suspected or alleged act of improper or unprofessional conduct; and</p> <p>c) to ensure that the suspected or alleged act of improper or unprofessional conduct can be properly supported, with a view to considering and deciding whether there is sufficient merit in a complaint or suspected act of improper or unprofessional conduct to warrant the matter being referred to a Disciplinary Tribunal.</p> |
| Summary of Activities | <p>For the year 2019, the Investigations Tribunals have been working assiduously on the matters referred to the committee. One (1) new complaints was received during the year 2019. Tribunals continue to investigate the five (5) complaints referred in 2018, and during the year two complaints were closed.</p> |

Currently there are no cases before the Disciplinary Tribunals or Appeals Committee.

LICENSING COMMITTEE REPORT

| Name of Committee | LICENSING COMMITTEE (LC) | | | | | | | | |
|----------------------------|---|----------------------------|-----------------------------|------------------|--------------|-----------------|---------------|------------------|----------------------|
| Committee's Mandate | <p>The responsibilities of this Committee are as follows:</p> <ul style="list-style-type: none"> a) considering whether to grant, renew, amend or cancel Practising and Auditing Certificates issued by the Institute; b) overseeing the Institute's Practice Monitoring Program; and c) reviewing and taking appropriate action in respect of each monitoring report. | | | | | | | | |
| Members | <table> <tbody> <tr> <td>Nola Drayton-Smith – Chair</td> <td>Ingrid Lashley – Vice Chair</td> </tr> <tr> <td>Anne-Marie James</td> <td>Melissa Mano</td> </tr> <tr> <td>Edmund Phillips</td> <td>Howard Dottin</td> </tr> <tr> <td>Richard Look Kin</td> <td>Avyann Ferguson-Awai</td> </tr> </tbody> </table> <p>(Ex Officio Member - Council Member Denise Chimpire O'Reilly)</p> <p>The non-accountants on the Committee were M. Mano, R. Look Kin and A. Ferguson-Awai.</p> | Nola Drayton-Smith – Chair | Ingrid Lashley – Vice Chair | Anne-Marie James | Melissa Mano | Edmund Phillips | Howard Dottin | Richard Look Kin | Avyann Ferguson-Awai |
| Nola Drayton-Smith – Chair | Ingrid Lashley – Vice Chair | | | | | | | | |
| Anne-Marie James | Melissa Mano | | | | | | | | |
| Edmund Phillips | Howard Dottin | | | | | | | | |
| Richard Look Kin | Avyann Ferguson-Awai | | | | | | | | |
| Chairman's Overview | <p>I am pleased to report our satisfaction with the improvements in compliance by members in practice with the undertaking of professional indemnity insurance (PII) and business continuity agreements. With respect to audit monitoring, the efforts of the Committee to hold meetings with members who were unsuccessful after several monitoring reviews appear to be bearing fruit. In 2019, 13 firms achieved satisfactory reports when compared to 11 in 2018. The number of reports with a limited number of serious deficiencies in 2019 was 4, compared to 6 in the previous year. While in 2018, the Committee considered 183 applications, there were 219 made in 2019. There were 19 more practising and 15 auditing applicants approved in 2019.</p> | | | | | | | | |
| Summary of Activities | <p>The Licensing Committee has been working diligently to review the Practice Monitoring Reports.</p> <p>The Committee held eight (8) meetings in the year 2019. Twenty (20) Firms were monitored. Seven (7) meetings were held with members to discuss the outcomes of the audit monitoring visit.</p> <p>Throughout 2019 several Continuous Professional Education (CPE) program were held for practising members. The aim of the sessions was to assist practitioners in the proper documentation of audit work, how to avoid problems which come to light during audit monitoring visits and to provide guidance to small and medium 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.</p> <p>The Committee considered 219 applications; 93 practising and 126 auditing. 60 practising and 118 auditing renewals applications were considered. 41 new certificates were issued; 33 were practising applications and 8 were auditing applications.</p> | | | | | | | | |

AUDIT MONITORING VISIT STATISTICS FOR TRINIDAD AND TOBAGO 1 JANUARY 2009 TO 31 DECEMBER 2019

| | First or routine visits | Follow-up visits | Total visits |
|--|-------------------------|------------------|--------------|
| Satisfactory | 34 | 39 | 73 |
| Unsatisfactory outcome – Limited number of serious deficiencies in compliance with auditing standards requiring some improvement | 9 | 30 | 39 |
| Unsatisfactory outcome – Widespread serious deficiencies in compliance with auditing standards requiring significant improvement | 54 | 32 | 86 |
| Unsatisfactory outcome – Satisfactory compliance with auditing standards but serious independence issues | 1 | 2 | 3 |
| Unsatisfactory outcome – Unsatisfactory compliance with auditing standards and serious independence and other issues | 20 | 24 | 44 |
| TOTAL | 118 | 127 | 245 |

| Year of visit | Total reports | First or routine visit | Second visit (first follow-up) | Third visit (second follow-up) | Fourth visit (third follow-up) | Fifth visit (fourth follow-up) |
|---------------|---------------|------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
| 2019 | 20 | 10 | 1 | 2 | 3 | 4 |
| 2018 | 20 | 11 | 3 | 3 | 3 | 0 |

AUDIT MONITORING VISIT STATISTICS FOR TRINIDAD AND TOBAGO 1 JANUARY 2019 TO 31 DECEMBER 2019

| | First or routine visit | Second Visit (first follow-up) | Third visit (second follow-up) | Fourth visit (third follow-up) | Fifth visit (fourth follow-up) | Total Visits |
|--|------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------|
| Satisfactory | 8 | 0 | 1 | 2 | 2 | 13 |
| Unsatisfactory outcome – Limited number of serious deficiencies in compliance with auditing standards requiring some improvement | 1 | 0 | 1 | 1 | 1 | 4 |
| Unsatisfactory outcome – Widespread serious deficiencies in compliance with auditing standards requiring significant improvement | 1 | 1 | 0 | 0 | 1 | 3 |
| Unsatisfactory outcome – Satisfactory compliance with auditing standards but serious independence issues | 0 | 0 | 0 | 0 | 0 | 0 |
| Unsatisfactory outcome – Unsatisfactory compliance with auditing standards and serious independence and other issues | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL | 10 | 1 | 2 | 3 | 4 | 20 |

MEMBERS & STUDENTS RELATIONS COMMITTEE

| | | | |
|------------------------------|--|---|-----------------|
| Name of Committee | Members & Students Relations | | |
| Committee Mandate | <p>The purpose of the Members and Students Relations Committee is to capture members' and students' interest and get them more involved in the Institute. To encourage networking opportunities with other accountants, business communities and Government to raise ICATT's profile. To develop CPD programmes for all members and to encourage the expansion of our membership base.</p> | | |
| Members | Derek Mohammed, Chair Lucyann Henry Karen Doolarchan Jagdesh Parey Kimberly Romain | Kerry Mohammed, Vice Chair Venita Ramial Ravi Dass Sean Mc Millan Andrea Borneo-Ragoo | Mark Superville |
| Chairman's Overview | <p>The Members and Students Committee had a successful 2019/2020 term. As Chairman, after serving a decade in this role, I would like to extend heartfelt thanks to the Committee members for their unwavering service; the Secretariat and ICATT's CEO and Council for their support and endorsement in the respective initiatives which enabled the committee to achieve its mandate. The Committee, with the support of the Secretariat, have some very exciting new initiatives being developed for the 2020/21 term. These are expected to deepen benefits and engagement with members, existing and potential. Close to my heart is the launch of the under 40's networking event which took place on February 7, 2020. This was an over-subscribed event, which shows a lot of promise for the engagement of the next generation of accounting professionals.</p> | | |
| Summary of Activities | <p>The Members & Student Relations Committee held seven (7) meetings during the term 2019/2020.</p> <p>The Committee maintained its role with the planning of events and initiatives geared towards the promotion of membership and students' engagements.</p> <p>The Committee spearheaded the successful 2019 edition of the Institute's Annual International Finance and Accounting Conference at the Hyatt Regency Hotel & Conference Centre in Port-of-Spain on November 14th and 15th, with 500 registered participants attending. In celebration of ICATT's 50th Anniversary, the committee thought it fit to title the Conference: "The Next 50" whereby we look to the future, anticipate the business, IT, lifestyle and global issues that will shape the next 50 years. Reviews on the event were positive for the most part, however, as plans on the 2020 edition begin, the Committee is to address feedback on issues ranging from inadequate parking facilities to service gaps at the venue.</p> <p>Another successful initiative of the Committee was the Casual Fridays for ICATT Under 40s. This is an event geared towards the engagement of the younger members which allowed them the opportunity to network with their peers and have a positive ICATT experience. The event is to be a staple on the calendar.</p> <p>Due to the Secretariat's heavy CPD schedule in 2019, the Ethics Seminar was rescheduled to 2020 along with several other initiatives of the Committee, including a workshop for NGOs and a career fair.</p> | | |

PROFESSIONAL ACCOUNTANTS IN BUSINESS COMMITTEE

| | | | |
|------------------------------|--|--|--|
| Name of Committee | Professional Accountants in Business | | |
| Committee Mandate | The purpose of the PAIB Committee is to reach out to, and serve, the professional accountants in Trinidad and Tobago who work in industry, commerce, education, public sector and non-profit organizations. This committee focuses on exposing professional accountants to global developments, good practice guidance and knowledge sharing that will enhance the role and domain of professional accountants in business. | | |
| Members | Krishna Boodhai, Chair Anisa Mohammed Keith André Mills Rishi Motilal Wayne Diaz Vijay Parabdeen, Vice Chair Michelle Newallo Osben J Cuffie Sheree Welch Bernadette Sammy Dawn Hackett | | |
| Chairman's Overview | The Committee remains convinced of the need to expand the network of accountants - especially the senior finance professionals in Trinidad & Tobago. The events hosted by the Committee thus far have allowed finance professionals an opportunity to expand their network We were challenged in firming up a date for our next speaker due to his hectic travel schedule. The speaker has indicated his availability in mid-April - thus the next meeting will be themed " Conversations with Terry " Many thanks to the members of the Committee and Council for the opportunity to serve for the current year . | | |
| Summary of Activities | The Professional Accountants in Business Committee held eight (8) meetings during the 2019/2020 term. On the evening of July 3rd, 2019 the Institute of Chartered Accountants of Trinidad & Tobago (ICATT) hosted a Networking and Cocktail event titled, "Artificial Intelligence... The Future of Accounting" with featured speakers, Mr. Leslie Lee Fook of Incus Trinidad and Mr. Mariano Browne. The session's theme was focused on redefining accounting reporting going forward. The major objective of the session was to engage and motivate attendees while strengthening networking among finance professionals, including but not limited to CFO's, SMP's, and Council members. The Committee was also engaged in developing a schedule of proposed events for 2020, a membership survey and has planned one additional seminar in 2020. | | |



Council Members Vijay Parabdeen (left) and Adrienne D'Arcy with Corporate Secretary Tabia Holder at the PAIB Business Forum



(L-R) Vishnu Maharaj, Krishna Boodhai, Mariano Browne, Chris Lee Fook, Nigel Romano and Anthony Pierre chat on the KPMG rooftop following the Business Forum

SMALL AND MEDIUM PRACTITIONERS COMMITTEE

| | | |
|------------------------------|--|--|
| Name of Committee | Small & Medium Practitioners | |
| Committee 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. | |
| Members | Dinesh Bhola – Chair Atiba Caddle Hyacinth Simms Jason Ricardo Ali Russell Murray Ram Ramsaran | Kerry Mohammed – Vice Chair Nalini Suratsingh Lucyann Henry Christopher Ramjit Tosca James |
| Chairman's Overview | <p>During the 2019 year, we continued to embark upon projects aimed at improving audit quality, communications and engagement with our SMPs. Audit quality continues to be at the forefront of our agenda with the aim of continuously improving the results of our practice monitoring reviews. We believe that with a robust compliance framework in place, entities can shift focus to the more value creating aspects of their business.</p> | |
| Summary of Activities | <p>The Small and Medium Practitioners Committee held five (5) meetings during the term 2019/2020.</p> <p>The Committee hosted two successful CPDs in 2019. The first event focused on International Standards on Auditing: The Back to Basics Series which provided a refresher on auditing standards and theory. This spanned four days during April and May 2019. In keeping with our aim to diversify our content offering, our second session focused on Corporate Secretarial Law and Practice this was held in July 2019.</p> <p>In 2020, the committee will continue its Back to Basic Series, this time exploring the practical aspects of auditing through a Practical Audit Workshop which is carded for April and May 2020. We will also host a second session on Corporate Secretarial Law and Practice; the session will expand on the first.</p> <p>In September 2020, the Committee expects to complete and roll out a Peer Review Checklist to the membership.</p> | |



Participants at the seminar on Corporate Governance



Kerry Mohammed, Vice Chair of the SMP Committee thanks Haseeb Mohammed - Presenter at the Committee's seminar entitled Back to Basics

TAXATION COMMITTEE

| | | | | | | | | | | | | | | |
|------------------------------|---|--|----------------------|--------------------------------|----------------|----------------|-----------------|------------|---------------|--------------|-------------------|--------------|-----------------|---------------------|
| Name of Committee | Taxation Committee | | | | | | | | | | | | | |
| Committee Mandate | <p>The Taxation Committee assists the general membership in developing expertise in taxation and related areas. The Tax Committee also seeks input from the membership to make representations and suggestions to the Ministry of Finance on ways to improve tax administration.</p> | | | | | | | | | | | | | |
| Members | <table> <tr> <td>Nicole Joseph, Chair</td> <td>Shivanan Deopersad, Vice Chair</td> </tr> <tr> <td>Keith Robinson</td> <td>Rupert Gooding</td> </tr> <tr> <td>Michael Abraham</td> <td>Carl Sooko</td> </tr> <tr> <td>Suresh Cassie</td> <td>Sinanan Dass</td> </tr> <tr> <td>Yolande Marshall.</td> <td>Jo-Anne Mark</td> </tr> <tr> <td>Susan Ramsamooj</td> <td>Anil Avery Bridglal</td> </tr> </table> | | Nicole Joseph, Chair | Shivanan Deopersad, Vice Chair | Keith Robinson | Rupert Gooding | Michael Abraham | Carl Sooko | Suresh Cassie | Sinanan Dass | Yolande Marshall. | Jo-Anne Mark | Susan Ramsamooj | Anil Avery Bridglal |
| Nicole Joseph, Chair | Shivanan Deopersad, Vice Chair | | | | | | | | | | | | | |
| Keith Robinson | Rupert Gooding | | | | | | | | | | | | | |
| Michael Abraham | Carl Sooko | | | | | | | | | | | | | |
| Suresh Cassie | Sinanan Dass | | | | | | | | | | | | | |
| Yolande Marshall. | Jo-Anne Mark | | | | | | | | | | | | | |
| Susan Ramsamooj | Anil Avery Bridglal | | | | | | | | | | | | | |
| Chairman's Overview | <p>With significant changes in the tax arena coming up in the form of e-tax and TTRA - amongst others - the Tax Committee's activities for the past year focussed on these critical matters, especially the impact of e-filing. We continued with the rolling out of CPD's requested by the members and also ensured that the tax website was continuously updated with literature on the budgets and other tax related issues. For the coming year we are looking at collaborations so as to make for more impactful tax recommendations. The following are some of the activities undertaken by our Committee over the last term.</p> | | | | | | | | | | | | | |
| Summary of Activities | <p>The Taxation Committee held five (5) meetings during the term 2019/2020.</p> <p>Highlight of Activities</p> <p>Board of Inland Revenue (BIR)- The Committee maintained an open channel of communication with the BIR including extending invitations to collaborate for tax training sessions. During the year, the Committee also discussed the opportunities for collaborations with other tax experts so that we could enhance training for members and to be current on tax developments in this digital world. With respect to the ongoing phased introduction of e-filing, the Committee wrote to the BIR to express some of its concerns and the resulting need for collaboration. The committee will continue to pursue this in the coming year.</p> <p>CPD Sessions 2019- Two sessions on BIR Audit Objection and Tax Appeal Process were successfully hosted on June 11th & 25th 2019. Discussions continued on relevant topics for CPDs in the coming year.</p> <p>National Budget 2020 - The Committee responded to requests from the Ministry of Finance for proposals for the National Budget 2020. Subsequent to the reading of the budget, the tax Committee's, Vice-Chair, Shivanan Deopersad, represented ICATT on a post-budget panel with other esteemed panellists.</p> <p>ICATT Tax Committee Page - The Tax Committee's page on the ICATT website was updated with all the Firms Budget newsletters and with quarterly tax updates.</p> <p>Terms of Reference for Committee. The Committee undertook the updating of its Terms and Reference which was approved by Council.</p> | | | | | | | | | | | | | |



FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER, 2019





| Contents | Page |
|--|-------------|
| Statement of Council's Responsibilities | 23 |
| Independent Auditor's Report | 24 - 25 |
| Statement of Financial Position | 26 |
| Statement of Profit or Loss and Other Comprehensive Income | 27 |
| Statement of Changes in Funds | 28 |
| Statement of Cash Flows | 29 |
| Accounting Policies | 30 - 34 |
| Notes to the Financial Statements | 35 - 40 |

FINANCIAL STATEMENTS

STATEMENT OF COUNCIL'S RESPONSIBILITIES

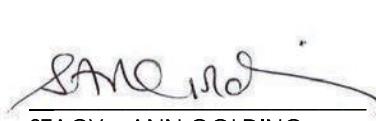
The Council of The Institute of Chartered Accountants of Trinidad and Tobago (The Council) is responsible for the following:

- 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, 2019, 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
21 February, 2020



DEREK MOHAMMED
Council Member
21 February, 2020

FINANCIAL STATEMENTS

INDEPENDENT AUDITOR'S REPORT

The logo for V AEGIS, featuring the letters 'V' and 'AEGIS' in a bold, purple, sans-serif font.

**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, 2019, 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, 2019, and its financial performance and its cash flows for the year then ended in accordance with the International Financial Reporting Standard for Small and Medium-sized Entities (IFRS for SMEs).

Basis for Opinion

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

Responsibilities of 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.



FINANCIAL STATEMENTS

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

AEGIS

**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.

A handwritten signature of the firm's name, 'Aegis & Co'.

Chartered Accountants
Port of Spain
Trinidad, West Indies
21 February, 2020

Aegis & Co. P.O. Box 1543, Port of Spain, Trinidad and Tobago, West Indies.
Tel: 868 625 6473 Fax: 868 625 4484 VOIP: 305 260 6673 Website: www.aegistt.com
Email: info@aegistt.com

FINANCIAL STATEMENTS

STATEMENT OF FINANCIAL POSITION

(Expressed in Trinidad and Tobago Dollars)

The Institute of Chartered Accountants of Trinidad and Tobago

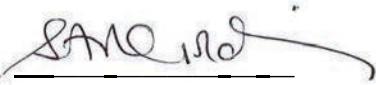
**Statement of Financial Position
as at 31 December, 2019**

| | Notes | 2019 \$ | 2018 \$ |
|-------------------------------|-------|------------------|------------------|
| ASSETS | | | |
| Non-current Assets | | | |
| Property, plant and equipment | 2 | 633,808 | 668,253 |
| | | <u>633,808</u> | <u>668,253</u> |
| Current Assets | | | |
| Cash and cash equivalents | 3 | 4,403,343 | 3,205,171 |
| Receivables and prepayments | 4 | 651,458 | 405,033 |
| Taxation refundable | | 5,797 | 3,357 |
| Inventory | | <u>-</u> | <u>20,748</u> |
| | | <u>5,060,598</u> | <u>3,634,309</u> |
| Total Assets | | <u>5,694,406</u> | <u>4,302,562</u> |
| LIABILITIES | | | |
| Capital and Reserves | | | |
| Accumulated fund | | 3,577,709 | 2,429,479 |
| Benevolent fund | 5 | <u>198,307</u> | <u>157,265</u> |
| | | <u>3,776,016</u> | <u>2,586,744</u> |
| Current Liabilities | | | |
| Trade and other payables | 6 | 997,818 | 980,730 |
| Taxation payable | | 895 | 288 |
| Deferred income | | <u>919,677</u> | <u>734,800</u> |
| | | <u>1,918,390</u> | <u>1,715,818</u> |
| Total Liabilities | | <u>5,694,406</u> | <u>4,302,562</u> |

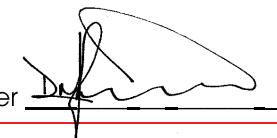
The accounting policies on pages 30 to 34 and the notes on pages 35 to 40 are an integral part of these financial statements.

On 21 February, 2020 the Council of The Institute of Chartered Accountants of Trinidad and Tobago authorised these financial statements for issue.

President



Council Member



FINANCIAL STATEMENTS

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME (Expressed in Trinidad and Tobago Dollars)

The Institute of Chartered Accountants of Trinidad and Tobago

Statement of Profit or Loss and Other Comprehensive Income for the year ended 31 December, 2019

| | Notes | 2019 | 2018 |
|---|-------|--------------------|--------------------|
| | | \$ | \$ |
| REVENUE | | | |
| Members' subscriptions and fees | 7 | 1,997,268 | 1,791,861 |
| Students' subscriptions, fees and joint scheme income | 8 | 1,088,360 | 1,229,094 |
| Interest income | | 37,184 | 20,394 |
| Other income | 9 | <u>1,500,434</u> | <u>1,525,735</u> |
| | | <u>4,623,246</u> | <u>4,567,084</u> |
| EXPENSES | | | |
| Depreciation | | (53,405) | (60,193) |
| Employees' salaries and benefits | 10 | (1,641,608) | (1,628,577) |
| Other expenses | 11 | <u>(1,669,777)</u> | <u>(2,574,129)</u> |
| | | <u>(3,364,790)</u> | <u>(4,262,899)</u> |
| Profit before Taxation | | 1,258,456 | 304,185 |
| Taxation charge | 12 | <u>(35,052)</u> | <u>(28,118)</u> |
| Profit after Taxation | | 1,223,404 | 276,067 |
| Other Comprehensive Income | | -- | -- |
| Total Comprehensive Income | | <u>1,223,404</u> | <u>276,067</u> |

The accounting policies on pages 30 to 34 and the notes on pages 35 to 40 are an integral part of these financial statements.

FINANCIAL STATEMENTS

STATEMENT OF CHANGES IN FUNDS (Expressed in Trinidad and Tobago Dollars)

The Institute of Chartered Accountants of Trinidad and Tobago

**Statement of Changes in Funds
For the year ended 31 December, 2019**

| | Accumulated Fund \$ | Benevolent Fund \$ | Total Fund \$ |
|-------------------------------------|---------------------------|--------------------------|---------------------|
| Year ended 31 December, 2018 | | | |
| Balance at 1 January, 2018 | 2,153,412 | 172,265 | 2,325,677 |
| Profit for the year 2018 | 276,067 | -- | 276,067 |
| Transfer from Benevolent Fund | -- | (15,000) | (15,000) |
| Balance at 31 December, 2018 | 2,429,479 | 157,265 | 2,586,744 |
| Year ended 31 December, 2019 | | | |
| Balance at 1 January, 2019 | 2,429,479 | 157,265 | 2,586,744 |
| Profit for the year 2019 | 1,223,404 | -- | 1,223,404 |
| Transfer from Benevolent Fund | -- | (34,132) | (34,132) |
| Transfer to Benevolent Fund | (75,174) | 75,174 | -- |
| Balance at 31 December, 2019 | 3,577,709 | 198,307 | 3,776,016 |

The accounting policies on pages 30 to 34 and the notes on pages 35 to 40 are an integral part of these financial statements.

FINANCIAL STATEMENTS

STATEMENT OF CASH FLOWS (Expressed in Trinidad and Tobago Dollars)

The Institute of Chartered Accountants of Trinidad and Tobago

Statement of Cash Flows for the year ended 31 December, 2019

| | 2019 | 2018 |
|--|------------------|------------------|
| | \$ | \$ |
| Cash Flows from Operating Activities | | |
| Profit for the year after taxation | 1,223,404 | 276,067 |
| Adjustments for non-cash income and expenses: | | |
| Depreciation of property, plant and equipment | 53,405 | 60,193 |
| Interest received | (37,184) | (20,394) |
| Loss on sale of equipment | -- | 10 |
| | <u>1,239,625</u> | <u>315,876</u> |
| Changes in Operating Assets and Liabilities | | |
| (Increase) / decrease in receivables and prepayments | (248,865) | 91,121 |
| Decrease / (increase) in inventory | 20,748 | (20,748) |
| Increase in trade and other payables | 17,695 | 167,608 |
| Increase in deferred income | 184,877 | 59,231 |
| | <u>1,214,080</u> | <u>613,088</u> |
| Cash Flows from Investing Activities | | |
| Purchase of equipment | (18,960) | (6,476) |
| Interest received | 37,184 | 20,394 |
| | <u>18,224</u> | <u>13,918</u> |
| Cash Flows from Financing Activities | | |
| Payment from Benevolent Fund | (34,132) | (15,000) |
| | <u>(34,132)</u> | <u>(15,000)</u> |
| Net Increase in cash and cash equivalents | 1,198,172 | 612,006 |
| Cash and cash equivalents at beginning of year | 3,205,171 | 2,593,165 |
| Exchange gains on cash and cash equivalents | -- | -- |
| | <u>4,403,343</u> | <u>3,205,171</u> |

The accounting policies on pages 30 to 34 and the notes on pages 35 to 40 are an integral part of these financial statements.

FINANCIAL STATEMENTS

ACCOUNTING POLICIES

The Institute of Chartered Accountants of Trinidad and Tobago

Accounting Policies for the year ended 31 December, 2019

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

a) Basis of Preparation

These Financial Statements have been prepared in accordance with the International Financial Reporting Standard for Small and Medium-sized Entities (IFRS for SMEs) under the historical cost convention, as modified by the revaluation of available-for-sale investments. The preparation of financial statements in conformity with the IFRS for SMEs requires the use of certain critical accounting estimates. It also requires management to exercise its 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 IFRS for SMEs requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates. (See Note 6).

d) Property, Plant and Equipment

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

FINANCIAL STATEMENTS

ACCOUNTING POLICIES

The Institute of Chartered Accountants of Trinidad and Tobago

Accounting Policies for the year ended 31 December, 2019 (continued)

d) Property, Plant and Equipment (continued)

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

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

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

Profits or losses on disposal of property, 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 and Other Comprehensive Income.

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 and Other Comprehensive Income.

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 Dollar (TTD) and United States Dollar (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

FINANCIAL STATEMENTS

ACCOUNTING POLICIES

The Institute of Chartered Accountants of Trinidad and Tobago

Accounting Policies for the year ended 31 December, 2019 (continued)

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, 2019 (continued)

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.

As a Body incorporated under an Act of Parliament, ICATT is exempt from Corporation Tax and Business Levy on revenues earned from membership dues and subscription fees. The Body is liable to Green Fund Levy on all revenue streams and Business Levy on revenue streams outside of those expressly exempt under legislative provisions.

FINANCIAL STATEMENTS

ACCOUNTING POLICIES

The Institute of Chartered Accountants of Trinidad and Tobago

Accounting Policies (continued) for the year ended 31 December, 2019 (continued)

n) Deferred Income Taxes

Deferred income taxes are provided for 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 utilised.

FINANCIAL STATEMENTS

NOTES TO THE FINANCIAL STATEMENTS

(Expressed in Trinidad and Tobago Dollars)

The Institute of Chartered Accountants of Trinidad and Tobago

Notes to the Financial Statements

for the year ended 31 December 2019

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 | Office | Computer | Furniture | Total |
|--|----------------|----------------|----------------|-----------------------|------------------|
| | Premises | Equipment | Equipment | Fixtures and Fittings | |
| | \$ | \$ | \$ | \$ | |
| Cost | | | | | |
| 1 January, 2018 | 92,383 | 209,477 | 397,549 | 256,041 | 1,555,450 |
| Additions | -- | 6,476 | -- | -- | 6,476 |
| Disposals | -- | (2,440) | -- | -- | (2,440) |
| 31 December 2018 | <u>692,383</u> | <u>213,513</u> | <u>397,549</u> | <u>256,041</u> | <u>1,559,486</u> |
| Accumulated Depreciation | | | | | |
| 1 January, 2018 | 196,272 | 145,671 | 325,690 | 165,837 | 833,470 |
| Annual depreciation | 13,848 | 13,375 | 23,950 | 9,050 | 60,193 |
| Less: accumulated depreciation on assets disposed of | -- | (2,430) | -- | -- | (2,430) |
| 31 December 2018 | <u>210,120</u> | <u>156,616</u> | <u>349,640</u> | <u>174,887</u> | <u>891,233</u> |
| Carrying Amount | | | | | |
| 31 December 2018 | <u>482,263</u> | <u>56,897</u> | <u>47,909</u> | <u>81,154</u> | <u>668,253</u> |
| Cost | | | | | |
| 1 January, 2019 | 692,383 | 213,513 | 397,549 | 256,041 | 1,559,486 |
| Additions | -- | 5,200 | 13,760 | -- | 18,960 |
| 31 December 2019 | <u>692,383</u> | <u>218,713</u> | <u>411,309</u> | <u>256,041</u> | <u>1,578,446</u> |
| Accumulated Depreciation | | | | | |
| 1 January, 2019 | 210,120 | 156,616 | 349,640 | 174,887 | 891,233 |
| Annual depreciation | 13,848 | 11,553 | 19,886 | 8,118 | 53,405 |
| 31 December 2019 | <u>223,968</u> | <u>168,169</u> | <u>369,526</u> | <u>183,005</u> | <u>944,638</u> |
| Carrying Amount | | | | | |
| 31 December 2019 | <u>468,415</u> | <u>50,544</u> | <u>41,783</u> | <u>73,036</u> | <u>633,808</u> |

FINANCIAL STATEMENTS

NOTES TO THE FINANCIAL STATEMENTS

(Expressed in Trinidad and Tobago Dollars)

The Institute of Chartered Accountants of Trinidad and Tobago

**Notes to the Financial Statements
for the year ended 31 December, 2019 (continued)**

| 3 Cash and Cash Equivalents | 2019 | 2018 |
|------------------------------------|------------------|------------------|
| | \$ | \$ |
| Income fund | 2,506,064 | 1,668,745 |
| Cash at bank | 1,791,307 | 1,430,129 |
| Savings accounts | 104,377 | 104,297 |
| Cash in hand | <u>1,595</u> | <u>2,000</u> |
| | <u>4,403,343</u> | <u>3,205,171</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 0.9% (2018: 0.94%).

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

| | 2019 | 2018 |
|----------------------------|---------------|---------------|
| | \$ | \$ |
| USD Income and Growth Fund | <u>46,715</u> | <u>42,425</u> |

| 4 Receivables and Prepayments | 2019 | 2018 |
|--------------------------------------|----------------|----------------|
| | \$ | \$ |
| Receivables | 420,444 | 329,337 |
| Prepayments | 218,194 | 62,876 |
| VAT refund | <u>12,820</u> | <u>12,820</u> |
| | <u>651,458</u> | <u>405,033</u> |

As at 31 December 2019, Trade Receivables of \$420,444 (2018: \$329,337) 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 | Past due but not impaired | | |
|-------------|--------------|--|----------------------------------|-----------|-----------|
| | | \$ | \$ | \$ | \$ |
| 2019 | 420,444 | 73,795 | 149,025 | 71,721 | 125,903 |
| 2018 | 329,337 | 51,557 | 205,856 | 30,432 | 41,492 |



FINANCIAL STATEMENTS

NOTES TO THE FINANCIAL STATEMENTS

(Expressed in Trinidad and Tobago Dollars)

The Institute of Chartered Accountants of Trinidad and Tobago

Notes to the Financial Statements for the year ended 31 December, 2019 (continued)

5 Benevolent Fund

| | 2019 | 2018 |
|-------------------------------|----------------|----------------|
| | \$ | \$ |
| Balance at end of Year | <u>198,307</u> | <u>157,265</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. The purpose of the Benevolent Fund is to provide aid to distressed members of the Institute.

6 Trade and Other Payables

| | 2019 | 2018 |
|---------------------|----------------|----------------|
| | \$ | \$ |
| Accrued liabilities | 718,948 | 637,442 |
| VAT payable | 253,354 | 265,167 |
| Trade payables | <u>25,516</u> | <u>78,121</u> |
| | <u>997,818</u> | <u>980,730</u> |

The Institute is engaged in negotiations with the trade 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 date of the Statement of Financial Position, we believe that these accruals are a fair estimate of this liability based on information available to date.

7 Members' Subscriptions and Fees

| | 2019 | 2018 |
|---------------------------------|------------------|------------------|
| | \$ | \$ |
| Members not in practice | 853,578 | 855,755 |
| Members in practice - audit | 700,520 | 701,148 |
| Members in practice - non-audit | 294,350 | 97,250 |
| Members resident overseas | 17,160 | 18,000 |
| Retired members | 1,760 | -- |
| Firm registration | 106,500 | 99,000 |
| Application fees | <u>23,400</u> | <u>20,708</u> |
| | <u>1,997,268</u> | <u>1,791,861</u> |

8 Students' Subscriptions, Fees and Joint Scheme Income

| | 2019 | 2018 |
|--------------------------------|------------------|------------------|
| | \$ | \$ |
| Subscriptions and fees | 970,986 | 1,064,784 |
| Joint scheme income subvention | <u>117,374</u> | <u>164,310</u> |
| | <u>1,088,360</u> | <u>1,229,094</u> |



FINANCIAL STATEMENTS

NOTES TO THE FINANCIAL STATEMENTS

(Expressed in Trinidad and Tobago Dollars)

The Institute of Chartered Accountants of Trinidad and Tobago

Notes to the Financial Statements for the year ended 31 December, 2019 (continued)

| | | 2019 | 2018 |
|----|--|------------------|------------------|
| | | \$ | \$ |
| 9 | Other Income | | |
| | Profit from seminars and other events | 1,534,391 | 1,484,527 |
| | Miscellaneous | (23,315) | 21,671 |
| | (Loss)/Profit from sale of publications | <u>(10,642)</u> | <u>19,537</u> |
| | | <u>1,500,434</u> | <u>1,525,735</u> |
| 10 | Employees' Salaries and Benefits | | |
| | Salaries | 1,466,167 | 1,444,407 |
| | Employer's pension contributions and NIS | 165,432 | 163,446 |
| | Employer's medical plan contributions | 10,009 | 17,660 |
| | Staff learning and development | -- | 3,064 |
| | | <u>1,641,608</u> | <u>1,628,577</u> |

FINANCIAL STATEMENTS

NOTES TO THE FINANCIAL STATEMENTS

(Expressed in Trinidad and Tobago Dollars)

The Institute of Chartered Accountants of Trinidad and Tobago

**Notes to the Financial Statements
for the year ended 31 December, 2019 (continued)**

| 11 | Other Expenses | 2019 | 2018 |
|----------------------------------|----------------|-----------|-------|
| | | \$ | \$ |
| Consultancy | 634,893 | 565,762 | |
| Practice monitoring | 313,468 | 374,155 | |
| Occupancy | 214,591 | 234,037 | |
| Subscription - ICAC | 162,906 | 158,635 | |
| Travel | 145,701 | 119,930 | |
| IT maintenance | 128,389 | 131,079 | |
| Bank charges | 107,650 | 97,388 | |
| Public relations | 94,853 | 49,861 | |
| Telephone | 89,433 | 84,363 | |
| Repairs and maintenance | 56,472 | 61,300 | |
| Insurance | 42,839 | 62,001 | |
| Postage and printing | 37,987 | 42,202 | |
| Council / committee meetings | 36,055 | 77,420 | |
| Subscription - IFAC | 34,877 | 35,934 | |
| Annual General Meeting | 32,249 | 49,537 | |
| Audit fees | 31,500 | 32,250 | |
| Sponsorship | 25,000 | — | |
| Stationery and office supplies | 23,715 | 23,242 | |
| Local subscriptions | 16,722 | 6,166 | |
| Security | 7,451 | 10,190 | |
| End of year function | 5,015 | 5,880 | |
| Transportation | 4,022 | 3,470 | |
| Groceries | 2,464 | 17,142 | |
| Loss on disposal of fixed assets | — | 10 | |
| Legal fees | (578,475) | 332,175 | |
| | <hr/> | <hr/> | <hr/> |
| | 1,669,777 | 2,574,129 | |
| | <hr/> | <hr/> | <hr/> |

FINANCIAL STATEMENTS

NOTES TO THE FINANCIAL STATEMENTS

(Expressed in Trinidad and Tobago Dollars)

The Institute of Chartered Accountants of Trinidad and Tobago

Notes to the Financial Statements for the year ended 31 December, 2019 (continued)

| | 2019 | 2018 |
|--|------|------|
| | \$ | \$ |

The taxation charge comprised the following:

| | | |
|-----------------|---------------|---------------|
| Business Levy | 16,093 | 9,873 |
| Green Fund Levy | <u>18,959</u> | <u>18,245</u> |
| | <u>35,052</u> | <u>28,118</u> |

13 Contingent Liabilities – Litigation

As at 31 December, 2019, there were certain legal proceedings outstanding against the Institute. No provision has been made as professional advice indicates 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, recognised as contingent liabilities and are continually reassessed based on developments in the proceedings. Should circumstances change and the likelihood of loss increase, provisions 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:

| | 2019 | 2018 |
|-----------------------------------|----------------|----------------|
| | \$ | \$ |
| Total Key Management Compensation | <u>492,480</u> | <u>469,200</u> |

15 Subsequent Events

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



OUR MEMBERSHIP AS AT 31 DECEMBER 2019



MEMBERS IN PUBLIC PRACTICE (MP - AUDIT)

| | | | | | |
|------|--------------------------------|------|--------------------------|------|------------------------------|
| 712 | AHLOY, Paul | 1145 | KHAN, Kazim | 1470 | REGOBERT, Indira |
| 516 | AHMAD, Hakeem | 1130 | LAKHAN, Jagdesh | 629 | RICHARDS-LAWRENCE, Nicole |
| 698 | ALEXANDER, Errol Augustus | 1487 | LALBIRISINGH, Ishanand | 820 | ROCHESTER, Walter |
| 345 | ALI, Hanif | 863 | LALSINGH, Nicole | 1204 | RODRIGUEZ-SEIJAS, Dwayne |
| 1015 | ALI, Imtiaz | 29 | LEE KIM, Michael | 1514 | ROMAIN, Kimberly |
| 1704 | ALI, Jason | 325 | LEE LOY, Angela | 86 | SEEGOBIN, Krishna (HONORARY) |
| 1 | ALI, Mumtaz | 961 | LEE TANG, Johnson | 1338 | SENIKE, Roshni |
| 1131 | ALI, Riaz | 789 | LESLIE, Ramcharitar | 1063 | SHARMA, Satyana |
| 756 | ALI, Shahamad | 984 | LEUNG, Giles Walter | 881 | SHARMA-MAHARAJ, Avesha |
| 641 | ALLEYNE, Robert | 644 | MAHABIR-SINGH, Mohan | 1876 | SIEURAJ, Tamara |
| 244 | AMBROSE, Leonardo | 1952 | MAHARAJ, Ravi | 1966 | SIEUSANKAR, Kevon |
| 451 | ANDERSON, Almida | 769 | MAHARAJ, Rudranand | 588 | SIEW, Vijay |
| 1146 | ARJUNE, Pravin | 956 | MAHARAJ, Steve | 464 | SIMMS, Hyacinth |
| 899 | ARUMUGADASAN, Nalika | 140 | MAHARAJ, Vishnu | 982 | SINGH, Bhesham |
| 1340 | AZIZ-MOHAMMED, Fatima | 1388 | MAHARAJH, Karuna | 1612 | SINGH, Kavita |
| 618 | BABOOLAL, Roshan | 1664 | MANGROO, Gayatri Priya | 1678 | SINGH-PERSAUD, Aruni |
| 1454 | BACHOO, Indira | 1371 | MANGROO, Satyam Glen | 369 | SMART-COOPER, Allyson |
| 1189 | BAPTISTE, Vernon | 864 | MOHAMMED, Derek | 999 | SOBRANSINGH, Glenn |
| 939 | BELMONTE, Addie | 660 | MOHAMMED, Haseeb | 1611 | SOOKDEO, Deochan |
| 593 | BHARATH, Claude | 684 | MOHAMMED, Kamaral | 714 | SOOKRAM, Dushyant |
| 1333 | BHOLA, Dinesh | 1393 | MOHAMMED, Kerry | 962 | SUBNAIK-DAVID, Rena |
| 1312 | BHOLA, Robby | 865 | MOHAMMED, Shazad | 958 | SUPERVILLE, Mark Kevin |
| 1419 | BISSOONDIAL, Daniel | 792 | MOHAMMED, Yasmin | 898 | THOMPSON, Ruthven |
| 1162 | BOB-GOPEE RAMPERSAD, Shivantee | 277 | MONTANO, Danny | 726 | TOM, Andrew |
| 1776 | BONEO, Maureen | 139 | MONTGOMERY, David | 207 | TOPPIN, Patrick |
| 1156 | BRIDGEMOHANSINGH, Hadyn | 852 | MOODOO, Roy Carlos | 1248 | WALCOTT-GRAPPIE, Daryl |
| 900 | BRIDGLAL, Anil | 630 | MOONOO, Tara Bhagwandaye | | |
| 365 | BROWNE, Mariano | 1522 | MOONSAMMY, Sunil | | |
| 577 | BUDHU, Surindranath | 1044 | MUNGALSINGH, Avind | | |
| 1147 | CADDLE, Atiba | 367 | MURRAY, Russell | | |
| 719 | CAMACHO, Craig Martin | 181 | MUSAI, Vishnu | | |
| 372 | CHADEE, Ritchie | 2152 | MUSTAPHA, Damian Shazard | | |
| 1539 | CHEE CHOW, Kerry Lee | 1161 | NAIPAUL-GOPEE, Shelley | | |
| 6 | CHOW, Leo | 997 | NARINESINGH, Pria | | |
| 2266 | CLARKE, Steve | 1562 | NUNES, Ryan | | |
| 882 | COOK, Esther | 1112 | PANCHOO, Nigel | | |
| 1087 | D'ARCY, Adrienne | 1387 | PARDASSIE, Pooran | | |
| 1645 | DASS, Ravi | 1496 | PAUL, Krystal | | |
| 759 | DASS, Sinanan | 334 | PERSAD, Herman | | |
| 477 | DHANESSAR, Winston | 671 | PHILIP, Renee-Lisa | | |
| 775 | DOOKIESINGH, Krishna | 570 | PIERRE, Anthony | | |
| 990 | DOUGLAS, Denise | 1414 | QUASHIE, Marissa | | |
| 1337 | FELIX-CHEVALIER, Kerry-Ann | 1564 | RAHAMAN, Ramona | | |
| 258 | FLETCHER, Brian | 1796 | RAJARAM, Mohini | | |
| 677 | GITTENS, Peter | 190 | RAMDASS, Ramnarine | | |
| 1174 | GOLDING, Stacy-Ann | 1020 | RAMDASS, Vidya | | |
| 1990 | GOORAHOO, Deera | 782 | RAMIREZ, Sean | | |
| 849 | GOPEE, Rendra | 1665 | RAMJIT, Christopher | | |
| 861 | GRIFFITH, Sheldon | 833 | RAMKISSOON, Rajin | | |
| 1411 | GUISCHARD, Vernetta | 1099 | RAMKISSOON, Rishi | | |
| 1077 | HARDYAL, Marisa | 623 | RAMKISSOONSINGH, Deoraj | | |
| 1978 | HARRIS, Makedah | 827 | RAMLAKHAN, Steve | | |
| 1378 | HORNBY, Christopher | 1180 | RAMNANAN, Marsha | | |
| 669 | HOSEIN, Dr. Shaffick | 465 | RAMNARINE, Madan | | |
| 1527 | HOSEIN, Felicia | 1607 | RAMNATH, Mohan | | |
| 356 | JACK, Shirley | 888 | RAMOUTAR, Krishna | | |
| 1339 | JAGGESSAR, Russel | 632 | RAMOUTAR, Larry | | |
| 1791 | JOHN-ROOPNARINE, Lynette | 1238 | RAMOUTAR, Wendell | | |
| 1559 | JOHNSON, Neal | 1023 | RAMPERSAD, Dean | | |
| 2265 | JOHNSON-HAYNES, Carol | 1046 | RAMPERSAD, Dianne | | |
| 1007 | JOKHOO, Dinesh | 2040 | RAMSARAN, Ram | | |
| 556 | JOSEPH-CADDLE, Veronica Debbie | 1546 | RANJITSINGH, Nevash | | |

MEMBERS IN PUBLIC PRACTICE (MP - NON - AUDIT)

| | | | | | |
|------|------------------------|------|------------------------------|------|-------------------------------|
| 1648 | ADAMS-SHAND, Adele | 1436 | HOSEIN, Deokie | 1475 | RAJKUMAR, Singh Vishal |
| 1608 | ADIMOOLAH, Andre | 762 | HOSEIN, Fazir | 1208 | RAJKUMAR, Vishwani |
| 964 | ALI, Jenifer | 1259 | HUSSAIN, Saleem | 1443 | RAMADHAR, Peter |
| 959 | ALI, Omardeen Karen | 1949 | JALSA, Lauren | 1628 | RAMBERANSINGH, Annadale |
| 765 | ALMANDOZ, Rachael | 1148 | JESSOP, Garnet | 294 | RAMBHAJAN, Sieunarine |
| 1732 | BACHEW, Kanhai | 922 | JOSEPH, Nicole | 662 | RAMDASS, Deodath |
| 1255 | BALIRAM, Judith | 2009 | JOSEPH-RICHARDSON, Joan | 281 | RAMPERSAD, Ramdath |
| 1888 | BAPTISTE, Jessel | 837 | LEARMONT, Ashworth | 810 | RAMPERSAD, Rikhi |
| 1964 | BEHARRYLALL, Ramesh | 1179 | LEE POY, Curtis | 1724 | RAMSAMOOJ, Parbatee |
| 1869 | BHIMSINGH, Chandardath | 1042 | LEONCE, Kevin | 1913 | RAMSARAN, Tasha |
| 1097 | BISRAM, Vanessa Leena | 1912 | LUTCHMAN, Natasha | 1175 | REIS, Robert |
| 1529 | BOODHRAM, David | 1435 | MAHARAJ, Narendra | 2110 | RENAUD-DE SILVER, Jiselle |
| 310 | BOODOOSINGH, Vishnu | 1673 | MAHARAJ, Sindy | 797 | ROACH, Richard |
| 512 | BYNOE, Mervyn | 1270 | MATHURA, Gerard | 1972 | ROBLEY, Kendall |
| 1681 | CHAITOO, Kiswah | 728 | MATTHEW, Nigel | 1384 | ROGERS, Geeta |
| 175 | CHANG, Dave | 2062 | MC CARTHY, Angel | 513 | ROMANO, Nigel |
| 1306 | COKER, Curlande | 2088 | MC DONALD-JOSEPH, Sherry Ann | 1194 | SALANDY, Andy |
| 1616 | CUMMINGS, Jason | 1710 | MOHAMMED, Jenelle | 1045 | SEENATH, Arun |
| 1068 | CUMMINGS, Learie | 989 | MOHAMMED-MARAJ, Nazreen | 828 | SEESAHL, Pamela |
| 1961 | DANIEL, Maria | 1861 | MOHAMMED, Zahrah | 1679 | SHAH, Donnie Nicky |
| 574 | DAVIS, Judith | 2014 | MOHAN-BALROOP, Sidhi | 806 | SIEUNARINE-RAMPERSAD, Sieuraj |
| 250 | DE FREITAS, Keith | 1560 | MUNGAL, Siewrajee | 918 | SINGH, Maltie |
| 2279 | DE SOUZA, Ian | 2165 | MUNGAL, Varune | 1636 | SINGH, Roger |
| 927 | DIAZ, Wayne | 1524 | MUNGAL, Vinod | 482 | SOO PING CHOW, Colin |
| 1409 | DINANATH, Rishi | 542 | MUNRO, Christopher | 1476 | SOOKO, Carl |
| 1028 | DIXON, Jill | 695 | NARINE-BANHAM, Rhea | 1034 | SOOKRAM, David |
| 1922 | DOODLAL, Prakash | 1831 | NARINESINGH, Ria | 1976 | SOUWARE, Debra |
| 2030 | EDOO, Nazir | 1784 | NELSON, Brendon | 1509 | SWAMBER, Rodney |
| 387 | EDWARDS, Joel | 1149 | NELSON, Leslie | 1173 | TAYLOR, Oscar |
| 2080 | EDWARDS, Ted | 871 | NOEL, Franklyn | 1309 | THOMPSON, Richard |
| 1741 | FELMINE, Karon Ayanna | 903 | OMARDEEN, Sohaila | 1863 | TRUJILLO, Small Reina |
| 1667 | FORDE, Kareem | 704 | OUTAR, Rabindra | 1336 | WALLACE-SHANKLIN, Carmela |
| 689 | GOMEZ, Trevor Nicholas | 1359 | PARMESAR, Winston | 1136 | WELCH, Sheree |
| 1605 | HARRICHRAN, Julian | 1937 | PARRIS, Derek | 1874 | WILLIAMS, Lynden |
| 1172 | HEERAMAN, Tabitha | 2100 | PERSAUD, Darindra | 761 | WOODCOCK, Nigel |
| 1250 | HENRY, Lucyann | 1922 | PRAKASH, Doodlal | 1923 | YIP NGOW-RAMOUTAR, Venisa |
| 1135 | HOLDER, Annabelle | 638 | RAGOONATH, Kenrick | | |

MEMBERS NOT IN PRACTICE

| | | | | | |
|------|----------------------------|------|------------------------------|------|----------------------------|
| 1995 | ABDOOL, Naaim | 1683 | ANTOINE, Keith | 1481 | BERKELEY, Jason |
| 1092 | ABDOOL, Nadia | 1631 | ARAUJO, David Alan | 2209 | BERNARD, Adrian |
| 1609 | ABDOOL, Wahaid | 1315 | ARJUNE, Elizabeth Ann | 1792 | BERNARD-O'BRIEN, Karen Ann |
| 2011 | ABDUL, Kashmir | 1827 | ASH, Carla Nydia | 1263 | BESAL, Varesha |
| 1343 | ABDUL-HAQQ, Harun | 2056 | ASSEE, Nakeela | 1866 | BHAGGAN, Kisha |
| 1946 | ABRAHAM, Michael Brook | 2204 | ATHERTON, Marcus | 2217 | BHAGWANDEEN, Nicholas |
| 1462 | ADAMS, Omaalade | 2208 | ATWAROO-HOSEIN, Cindy Ann | 645 | BHARATH, Adrian |
| 2238 | ADHAR, Alana Suzette | 2016 | AUGUSTINE, Nicole | 774 | BHARATH, Anganee |
| 2015 | AHING-SOBIAR, Janelle | 1963 | AUGUSTINE, Samuel | 1010 | BHARATH, Trudy |
| 1925 | AKNATH, Samaroo | 1084 | AUSTIN, Carol | 609 | BHARATH, Vasant |
| 1871 | ALEXANDER, Donna | 1398 | AUSTIN, Michelle | 1286 | BHIM, David |
| 1706 | ALEXANDER, Giselle Grace | 813 | AWAI, Lisa | 1285 | BHIM, Shamead |
| 2035 | ALEXANDER, Marina | 1873 | AYOUNG, Sean | 988 | BHIM, Vanessa |
| 1059 | ALEXANDER, Neil Mitchell | 2274 | AZIZ, Bibi | 1193 | BHOLA, Neil |
| 1580 | ALEXANDER, Rosalind Helina | 2137 | BABALL, David | 1695 | BHOLAI, Savionne |
| 2133 | ALEXANDER-COOK, Nkesa | 2094 | BABOOLAL, Jayantie | 1881 | BHOLAN, Geeta |
| 1109 | ALEXIS, David | 1554 | BABOORAM, Vinita | 1227 | BHOWRAM, Wendy |
| 1844 | ALI, Aarif | 2172 | BABWAHSINGH, Russell | 1081 | BICKRAMDASS, Pricilla |
| 1491 | ALI, Abdel Ameer | 2138 | BACHAN, Sandra | 519 | BILLY, Brenda |
| 1086 | ALI, Akeeta | 2215 | BACHAN-PHILLIP, Simone | 1211 | BILLY, Tami |
| 1195 | ALI, Anisa | 1159 | BACHAN-RAMDATH, Sherry-Ann | 2115 | BIRBAL, Omawatие |
| 1410 | ALI, Ann Marie | 2028 | BACHAN-SAMAROO, Joanne | 357 | BISRAM, Harripersad |
| 1120 | ALI, Areef | 1699 | BACHEW, Sita | 1168 | BISSESSAR, Ishwar |
| 1262 | ALI, Bhim Nadera | 2245 | BACHOO, Stacey | 1347 | BLAKE, Nicoline |
| 1716 | ALI, Cassim Naadia | 1658 | BACHU, Chantal | 948 | BLANC, Alec |
| 1299 | ALI, Dale | 1074 | BADAL, Neisha | 569 | BLANC, Daniela |
| 2237 | ALI, Dexter | 1062 | BADRI, Neeta | 2149 | BOBB, Arlana |
| 707 | ALI, Faizal | 1613 | BAIG-PIRALI, Aabidah | 2057 | BOISSIERE, Aaron |
| 1570 | ALI, Hassina | 1944 | BAIG-RAMSAMOOJ, Keisha Nazia | 2201 | BOLANSINGH, Sabita |
| 2125 | ALI, Karima | 1819 | BAILEY, Chisara | 1755 | BOOCHOON, Alana |
| 1928 | ALI, Maida | 736 | BAILEY, Jennifer | 2069 | BOOCHOON-PERSAD, Tara |
| 1852 | ALI, Nadia | 1319 | BAJNATH, Binode | 262 | BOODHAI, Krishna |
| 2240 | ALI, Oreeshah | 1957 | BAKSH, Asha | 1064 | BOODHAI, Poornawatие |
| 1093 | ALI, Rachel | 1962 | BAKSH, Kareem | 946 | BOODOO, Balkrishna |
| 685 | ALI, Razard | 804 | BAKSH, Karina | 1926 | BOODOO, Keegan Brandon |
| 783 | ALI, Razeem | 731 | BALBIRISINGH, Valmiki | 1851 | BOODOO, Maria |
| 2130 | ALI, Resha | 1945 | BALGOBIN, Neil | 1506 | BOODOO, Shelley |
| 980 | ALI, Riaz | 2006 | BALKARAN, Charles | 1117 | BOODOO, Vashti |
| 2029 | ALI, Rishard | 1329 | BALKARAN, Sheena | 1423 | BOODRAM, Bal |
| 586 | ALI, Salahudeen | 1624 | BALLY, Naleisha | 1846 | BOODRAM, Capil |
| 1353 | ALI, Sedalia Rehana | 1391 | BALLY, Neesa | 1694 | BOODRAM, Cristal |
| 1394 | ALI, Taslima | 2206 | BALROOP, Daren | 585 | BOREL, Roland |
| 1115 | ALI, Vanessa | 1880 | BALROOP, Rishi-Nirvan | 847 | BORELY, Marie-Suzanne |
| 2134 | ALI, Zana | 1320 | BALROOP, Vanita | 1697 | BORNEO-RAGOО, Andrea |
| 1868 | ALI, Zara Marie | 1455 | BALROOP-CAMPO, Melisa | 1682 | BOWENS, Kemrolene |
| 1392 | ALI-LOPEZ, Naseem | 2261 | BAL-ROOPNARINESINGH, Shamani | 1530 | BOXILL, Kofi |
| 1352 | ALLEN, Renil | 1290 | BANSWAH, Paul | 1085 | BOXILL-SAMPSON, Sydelle |
| 1855 | ALLEYNE, Chester | 844 | BAPTISTE, Ingrid | 2189 | BRADSHAW, Ahcadи |
| 2236 | ALVAREZ, Akeem | 716 | BAPTISTE, Josef | 2155 | BRANCHE, Darcus |
| 1815 | ALVAREZ, Shioban | 2041 | BARROW-SIMON, Kherdine | 1865 | BRATHWAITE, Dave |
| 1170 | ALVES-ROLLOCK, Avion | 2102 | BAYNES, Mikhail | 1867 | BRATHWAITE, Fayola |
| 836 | AMBARD, Bernadette | 1762 | BEACHOO, Dana | 1508 | BRATHWAITE, Latoya |
| 2055 | AMBROSE, Marlon | 2089 | BEARD, Roland | 1202 | BREWSTER, Joshua |
| 2228 | AMIN, Shamiza | 1532 | BECESSAR-SOOKRAM, Cathrina | 1364 | BRIDGLAL, Alvin |
| 711 | AMMON, Nicole Karlene | 610 | BEEPATH, Doon | 2252 | BROWN, Angela |
| 1051 | ANDALL, Darren | 1693 | BEHARRY, Annisa | 885 | BROWN, Delano |
| 1284 | ANDREWS, Kester | 2049 | BEHARRY, Jimmy | 738 | BROWN, Dwight |
| 1478 | ANDREWS, Natasha | 1289 | BEHARRY, Susan | 1107 | BUCHOON, Rita |
| 1121 | ANDREWS, Natasha | 607 | BENJAMIN, David | 1105 | BUDD, Nicole |
| 1533 | ANTHONY, Zamore | 2154 | BENJAMIN, Kerry | 2276 | BURKE, Nkenge |
| 2271 | ANTOINE, Keisha | 1859 | BENJAMIN, Yolande | 1472 | BURKETTE, Sheldon |



MEMBERS NOT IN PRACTICE (CONT'D)

| | | | | | |
|------|-------------------------------|------|-----------------------------|------|----------------------------|
| 1778 | BURROWS, Phillip | 2123 | COX-BAPTISTE, Kalifa | 1810 | DUKE, Heather Gail |
| 2098 | CABY, Kendell Joseph | 1489 | CREESE, Jennifer | 2203 | DUKHARAN, Sheldon |
| 2249 | CADIZ, Randolph | 2129 | CROMARTY, Chrystayl-Ann | 2182 | DUNCAN, Kathy-Ann |
| 2082 | CALDON, Kathy-Ann | 1247 | CUFFIE, Osben | 2059 | DUNCAN, Keisha |
| 1426 | CALLAN, Sherry-Ann | 1089 | CUMBERBATCH-DHORAY, Camille | 2251 | DURITY, Baptiste Beverly |
| 1000 | CALLENDER BENJAMIN, Nicole | 1177 | CUMMING, Rex | 2090 | DWARIKA, Sherry Ann |
| 489 | CALLENDER, Dawn | 2010 | CUMMINGS, Jovan | 1417 | DWARIKA, Wendy |
| 1511 | CALLISTE-JOBE, Kim | 2160 | CUMMINGS, Lindy Ann | 1416 | EDWARDS, Marcia |
| 1924 | CAMILLO-CASTILLO, Renee Elton | 1927 | CUPEN, Melissa | 952 | EDWARDS, Michael |
| 2112 | CANDICE, Joseph | 2275 | CURDEN-LOWMAN, Jerusha | 1266 | EDWARDS-SANDY, Marilyn |
| 1886 | CANNING, Gregg | 884 | DABIEDEEN, Reaaz | 781 | ELIAS-WILSON, Natasha |
| 870 | CARBALLO, Michael | 1549 | DANGLADE, Marlon | 2143 | ELLIS, Sinead |
| 821 | CARDINEZ, Ravi Valerio | 1783 | DANIEL, Amrit | 124 | ESAU, Joseph |
| 584 | CARR, Ronald | 808 | DANIEL, Dexter | 485 | ESPINET, Richard |
| 910 | CARRINGTON, Ronald | 866 | DANIEL, Dianne | 2282 | ETTIENNE, Denyse |
| 1856 | CARTER, Tricia | 1540 | DANIEL, Michael | 1456 | EVANS-LESSE, Jacqueline |
| 1800 | CARVALHO, Rachel Ruth | 492 | DANIEL, William | 518 | FARAH, Roger |
| 1814 | CASSIE, Suresh | 1853 | DANIEL-JOSEPH, Shelly | 987 | FARFAN, Marsha |
| 1052 | CHADEE, Rudinauth | 2139 | DANIELLE, Gould | 1043 | FARRIER-PIERRE, Tessa |
| 1891 | CHADEE, Stacey | 1956 | DANN, Kern | 2104 | FELICIAN-ROMAIN, Jenine |
| 2223 | CHAMBERS, Denzell | 1797 | DARMANIE, Nadine | 2131 | FERGUSON, Renae |
| 2126 | CHARLES, Asha | 2074 | DASS, Amit | 784 | FERGUSON, Richard |
| 2281 | CHARLES, Beverly | 1919 | DASS, Kiran | 1428 | FLEMING, Ian |
| 1715 | CHARLES, Crystalgail | 1385 | DAVID, Jody | 1528 | FORDE-SCIPIO, Pauline |
| 1495 | CHARLES, Esther | 1931 | DAVID-LEWIS, Kalifa | 694 | FRAMPTON-BENSKIN, Marge |
| 1953 | CHARLES, Keischa | 700 | DAVIS, Barry | 1604 | FRANCETTE, Krystal |
| 592 | CHARLES, Maxine | 1300 | DAVIS-HOLDER, Karen | 2001 | FRANCIS, Leisel |
| 1201 | CHARLES, Melissa | 1571 | DE BIQUE, Andrea | 2013 | FRANCIS, Sheryl-Ann |
| 1048 | CHASE, Marina | 362 | DE FOUR, Hollis | 1437 | FRANK, Stephanie |
| 2214 | CHATNATH, Nichole | 2017 | DE FREITAS, Hannah-Meda | 721 | FREDERICK, Arlene |
| 1561 | CHEVALIER, Lyndon | 1296 | DE LA ROSA-CAMACHO, Tricia | 2212 | FREDERICK, Camille |
| 831 | CHEVROTIERE, Garth | 381 | DE LISLE Godfrey | 1019 | FREDERICK, Jennifer |
| 313 | CHIN CHUCK, Laurence | 1625 | DE PEZA-COLLINS, Charly-Ann | 1714 | FULLERTON-CHOW, Camille |
| 665 | CHIN PANG, Valerie | 2170 | DEOCHAN, Tracy | 1598 | FUNG, Marc |
| 1848 | CHINAPOO, Nigel | 1711 | DEONARINE, Samuel | 1314 | GABRIEL, Nirvana Mary |
| 1413 | CHINPIRE-O'REILLY, Denise | 1318 | DEOPERSAD, Shivanan | 1590 | GAFFOOR, Azlana Aleesha |
| 954 | CHOON, Neela | 2144 | DEPOOSINGH, Donna | 1449 | GAINES-RAMJOHN, Candice |
| 2205 | CHRISTO, Davie | 1072 | DERBY, Sylvia | 1538 | GAJADHAR, Celeste Victoria |
| 2147 | CHRISTOPHER, Arianne | 1574 | DERRY PIERRE, Elizabeth | 2060 | GAJADHAR, Sandra |
| 2277 | CLARKE, Natoya | 2256 | DEYAL-MAHARAJ, Wendy | 646 | GALLAI, Pearl |
| 753 | CLARKE, Seamus Joseph | 2181 | DHANESSAR, Adil | 2270 | GANAIHLAL, Alicia |
| 625 | CLAYTON, Allan Mark | 1372 | DHANRAJ-MANGROO, Soma | 71 | GANTEAUME, Henry Peter |
| 1967 | CLOAKE, Alayna | 2272 | DHEAN, Chenelle | 2253 | GARCIA, Avalon |
| 1988 | COBHAM, Melissa | 1192 | DIAL, Desmond | 1843 | GARCIA, Reneisha |
| 697 | COCKBURN, Sheldon | 1243 | DICKSON-LEWIS, Anne Marie | 2197 | GARDINER, Kern |
| 1589 | CODOGAN, Sherron | 11 | DIEFFENTHALER, George | 2177 | GARRAWAY, Gleason |
| 729 | CODRINGTON, Alicia | 1588 | DILLON, Trudy | 1075 | GAULTEAU, Kevin |
| 2162 | CODRINGTON-CHAITRAM, Aviva | 1568 | DILLON, Vesta | 1188 | GAYADEEN, Richard |
| 1737 | COKER, Keston | 2210 | DINDIAL, Tricia | 2113 | GEAWAN, Daryl |
| 1021 | COKER-DUNCAN, Carlene | 658 | DOOKARAN, Elawatee | 1668 | GEAWAN-BLANCHARD, Stacey |
| 1896 | CONTANT, Kimberley Marie | 2146 | DOOKERAN, Gary Baljit | 1719 | GEBODH, Shara |
| 787 | COOKE-WARRICK, Jennifer Anne | 708 | DOOKIE, Jerome S | 1968 | GEORGE, Cheryl |
| 565 | COOPER, Reynold | 1326 | DOOLARCHAN, Karen | 1731 | GEORGE, Krystle |
| 1897 | CORBIN, Darcel | 1884 | DOONIE, Roxanne | 1469 | GEORGE, Sharon Jenifer |
| 1705 | CORNEAL, Grace June | 1955 | DORANT, Shaka | 2036 | GERALD, Arnold |
| 2058 | CORNEAL, Stacey | 557 | DOTTIN, Howard | 2241 | GIBBS, Dereck |
| 1649 | CORNEAL-BOYCE, Gloria | 2027 | DOURAGH, Amy Samantha | 1438 | GILL, Carla |
| 1948 | CORNWALL, Amanda | 670 | DOW, Graeme | 2117 | GILL, Marissa |
| 750 | COSTELLOE, Trisha | 675 | DOWNES, Ian | 2194 | GINA, Paul |
| 1464 | COWIE, Christopher | 1448 | DOYLE, Laura | 472 | GITTENS, Richard |
| 1771 | COX, Roxanne Gail | 1108 | DRAYTON-SMITH, Nola | 1977 | GLASGOW, Giselle |

MEMBERS NOT IN PRACTICE (CONT'D)

| | | | | | |
|------|---------------------------|------|-----------------------------|------|------------------------------|
| 855 | GOBIN, Chandranath | 1008 | HENCKEL, Franz | 562 | JEFFERS, Adrian |
| 1355 | GOBIN, Sonia | 2109 | HENRY, Solange | 2140 | JEFFREY, Nekeisha |
| 1176 | GOINDA, Sonah | 2026 | HILL, Gregory | 1915 | JEREMY, Arlene |
| 1374 | GOINDOO, Andre | 1348 | HINDS CHARLES, Tracy | 2150 | JEROME, Patrice |
| 1429 | GOMES, Joy Allison | 1311 | HINDS, Lyn | 2235 | JHAGROO, Gary |
| 1430 | GOMES, Roger | 1829 | HINKSON, Burton Jr. | 1687 | JITTA, Rory |
| 683 | GOMES, Stanley | 1983 | HOLDER, Osbert | 1377 | JOADSINGH, Vickram |
| 2171 | GOMEZ, Patrick | 1808 | HORSFORD, Feona | 1303 | JODHAN, Richard |
| 1615 | GOMEZ-MILLER, Claire | 1754 | HOSEIN, Ahamad | 2075 | JOGIE, Nirmala |
| 259 | GONSALVES, Basil | 333 | HOSEIN, Hollis | 397 | JOHN, Carolyn |
| 535 | GONSALVES, Lindsay | 1507 | HOSEIN, Imran | 1816 | JOHN, Earl |
| 953 | GONSALVES-LEANZA, Cherise | 1685 | HOSEIN, Keri Ann | 1637 | JOHN, Hayden |
| 2199 | GONZALES, Jamilla | 1893 | HOSEIN, Roger | 1901 | JOHN, Jearlean |
| 1659 | GONZALEZ-THONG, Tricia | 1748 | HOSEIN, Roland Nizamul | 2018 | JOHN, Patricia |
| 1256 | GOODING, Rupert | 1025 | HOSEIN, Saeed | 410 | JOHNCILLA, Kenny |
| 1544 | GOOLIE, Cynthia | 1780 | HOSEIN, Shereen | 1191 | JOHNSON, Crystal |
| 1910 | GOOLJAR, Vishara Kristal | 1782 | HOSEIN, Sherifa | 1447 | JOHNSON-DAVID, Jennifer |
| 1220 | GOPAUL, Sherry Ann | 1600 | HOSEIN, Vashantie | 803 | JONES, Richard Leopold |
| 1328 | GOPAUL-JAGESSAR, Diana | 1129 | HOSEIN-DEANE, Khadine | 1158 | JONES-IFILL, Nicole |
| 814 | GOPAULSINGH, Anton | 1878 | HOSEIN-WAJID, Shaffat | 779 | JONES-MCLEAN, Aline |
| 187 | GOPEE, Ramganie | 1979 | HOSPEDALES, Jaime | 1252 | JOSEPH VICTOR, Carleen |
| 1164 | GOPIE, Mohan | 1889 | HOSTEN, Nissa | 633 | JOSEPH, Anthony |
| 1739 | GOPIE, Nirmala Nadia | 1974 | HUGGINS, Jessica | 1842 | JOSEPH, Brian |
| 1655 | GOPIECHANSINGH, Nalini | 1552 | HUMPHREY-HAMILTON, Nicola | 1304 | JOSEPH, Cassandra |
| 627 | GORDON, Geoffrey | 1054 | IMAMSHAH, Nandai | 2054 | JOSEPH, Dana |
| 1841 | GORDON, Sherrine | 1662 | IMAMSHAH, Shaffie | 1138 | JOSEPH, Jayneil |
| 1335 | GORMANDY, Nicole | 384 | INGLEFIELD, Peter | 1264 | JOSEPH, Jeanette |
| 1160 | GOSWAMI, Rakesh | 966 | INNIS, Joy | 1606 | JOSEPH, Kenwin |
| 1032 | GOVIA, Kristian | 967 | IRISH, Nigel Pernell | 1459 | JOSEPH, Maria |
| 1026 | GRANDISON, Deon | 693 | ISAAC, Derrick | 1941 | JOSEPH, Matthew |
| 2064 | GRANT, Addana | 1404 | JACK, Andy | 1283 | JOSEPH, Natasha |
| 1857 | GRANT, Ann Marie | 1638 | JACK, Donna Christine | 1555 | JOSEPH, Tessa |
| 1790 | GREGOIRE, Stacy | 575 | JACK, Ruthven | 1516 | JOSEPH-BROOKS, Debbie |
| 1345 | GRIFFITH, Kern | 1821 | JACK, Solange | 2153 | JOSEPH-ENGLISH, Jill |
| 1365 | GROSBERG, Johan | 2280 | JACKMAN, Misha | 1639 | JULIEN, Anjanie |
| 1920 | GUPTAR, Hamattee | 934 | JACKSON, Michelle | 2076 | JUMADEEN, Alisha |
| 1850 | GURLEY, Decron | 838 | JACOBS, Kerwyn | 298 | JUMAN, Shareef |
| 1758 | GUY, Khadine | 880 | JAGAN, Antoni | 1230 | KAHRIM-ALSARAN, Saara |
| 1166 | GUYADEEN, Michael | 1943 | JAGDEO, Shivanand | 1368 | KALICHARAN, Ramcharan |
| 1899 | HACKETT, Alan | 1652 | JAGDEO-DEEN, Sherrie Ann | 2097 | KALLAN, Daren |
| 1900 | HACKETT, Brian | 1545 | JAGDESH, Parey | 1619 | KALLOO, Kevin |
| 2072 | HACKETT, Dawn Allyson | 649 | JAGGAT, Lalchan | 1362 | KALLOO, Vedwati |
| 1935 | HACKETT, Karen | 1254 | JAGGERNAUTH, Bhamini | 778 | KAMALODEEN, Azeem |
| 2196 | HACKSHAW, Alan | 1431 | JAGGERNAUTH, Dexter Richard | 1433 | KANTAPERSAD, Jasso |
| 18 | HADAWAY, Bertram | 1237 | JAGGERNAUTH, Kimberly | 758 | KANTA-PERSAD, Rawdon |
| 840 | HAMANT, Mahabir | 1610 | JAGMOHAN, Jaimie | 1287 | KAPPEL OVRE, Elaine |
| 1370 | HANIFF, Azzarudeen | 1140 | JAGROOP, Sunita | 2000 | KASERAM-BHAGWANDEEN, Abigail |
| 1047 | HANNAYS, Gregory | 1079 | JAGROO-SEEMUNGAL, Sabita | 2046 | KATWAROO, Kyrece |
| 1066 | HARDYAL, Sunil | 286 | JALSA, Kenny | 2034 | KATWAROO, Latchmee |
| 1965 | HAREWOOD, Mauriel | 529 | JAMES, Anne Marie | 2207 | KHALAWAN-BALROOP, Bridgema |
| 937 | HARIDATH, Nackchadie | 1804 | JAMES, Carla | 2224 | KHAN, Andre Ashraph |
| 2243 | HARRICHRAN, Sharmela | 666 | JAMES, Dexter | 2198 | KHAN, Farah |
| 1992 | HARRIKRISHEN, Baldeo | 896 | JAMES, Garvin | 2262 | KHAN, Kimberly |
| 1789 | HARRIPERSAD, Neela Alicia | 1661 | JAMES, Tosca | 2185 | KHAN, Marvin |
| 469 | HARRIS, Wilbert | 2180 | JAMES-TOUSSAINT, Stephanie | 1183 | KHAN, Sharik |
| 405 | HARRIS, Willard | 2163 | JANKIE, Nikita | 1498 | KHAN, Stacy Adele |
| 1987 | HARRYPERSAD, Krishna | 1240 | JARVIS-SEALEY, Shanelle | 1080 | KHAN, Zenobia |
| 676 | HART, Gina | 1566 | JAWAHIR, Leena | 1997 | KHAN-ABDOOL, Kristal |
| 1122 | HEATH, Philomen | 1907 | JAWAHIR, Tarmatee | 1288 | KHAN-BHEEKOO, Nadia |
| 1909 | HEERA, Veejai | 1152 | JAWAHIR, Usha | 874 | KING, Maxine |
| 2229 | HEERAMAN, Bolan Cassandra | 2264 | JEBODE-GURLEY, Renasha | 1009 | KIRBY, Rayon |

MEMBERS NOT IN PRACTICE (CONT'D)

| | | | | | |
|------|---------------------------------|------|---------------------------|------|-----------------------------|
| 2151 | KIRTON, Melissa | 204 | MAHADEO, Reynold | 1041 | MC LEAN-ROBERTS, Yvonne |
| 1446 | KISSOON, Susan | 1614 | MAHADEO-SIEUNARINE, Elsie | 2183 | MC LEOD, Jemma |
| 455 | KNIGHTS, Denise Margot | | Nandranie | 2283 | MC LEOD-MARSHALL, Marsha |
| 192 | KNIGHTS, Marie | 1310 | MAHARA, Horace . | 1543 | MC MILLAN, Sean |
| 1593 | KNOWLES, Cindy | 2065 | MAHARAJ, Acklima | 2263 | MC NISH, Coretta |
| 1169 | LA PIERRE, Donna | 553 | MAHARAJ, Amrith | 2239 | MC WELLINGTON, Telesha |
| 1330 | LA TOUCHE, Danielle | 637 | MAHARAJ, Aneal | 1688 | MCFARLANE-LUCAS, Nicole |
| 1627 | LABAN, Catherine | 1434 | MAHARAJ, Chandradath | 1463 | MEADE-MALCOLM, Cherry |
| 1520 | LACKHAN, Omarawatee | 690 | MAHARAJ, Glenn | 1127 | MERRITT, D'Angelo |
| 826 | LACKHAN-RAMATALLY, Shobha | 656 | MAHARAJ, Gulabchand | 1519 | MERRITT, Thandi |
| 1178 | LAIDLLOW-KING, Wendy-Ann | 1736 | MAHARAJ, Hamish | 1405 | MILLETT, Tisha Oriza |
| 1657 | LALCHAN, Bob | 2038 | MAHARAJ, Joey | 1274 | MILLS, Keith |
| 540 | LALCHAN, Moonilal | 1214 | MAHARAJ, Kamal | 1002 | MING HON-MACKENZIE, Marlene |
| 974 | LALLA, Sylvia | 1113 | MAHARAJ, Karishma | 1809 | MITCHELL, Derek |
| 1845 | LALMAN, Kathleen | 1316 | MAHARAJ, Kavita Samantha | 2259 | MITCHELL, Nikita |
| 1471 | LALSIE, Curtis | 1734 | MAHARAJ, Kerri | 2078 | MITCHELL, Seera |
| 1839 | LALSINGH, Ryan | 979 | MAHARAJ, Lester Rajesh | 998 | MOFFORD-BENJAMIN, Elizabeth |
| 1975 | LARA, Annisa | 1118 | MAHARAJ, Lolita | 897 | MOHAMED, Albeadea |
| 640 | LASHLEY, Ingrid | 552 | MAHARAJ, Phillip | 1342 | MOHAMED, Aliesha |
| 1671 | LATCHMAN, Marisa | 1774 | MAHARAJ, Rajesh | 1224 | MOHAMED, Melissa |
| 2187 | LATCHMAN, Vimala | 1137 | MAHARAJ, Ryan | 1467 | MOHAMMED, Anisa Zarah |
| 2166 | LAVERNE, Vassell | 2067 | MAHARAJ, Shivanne | 1277 | MOHAMMED, Anisha |
| 1761 | LE BRUN, Chantal | 668 | MAHARAJ, Stanley | 957 | MOHAMMED, Anthony |
| 1542 | LE GENDRE, Cherry-Ann | 682 | MAHARAJ, Varun | 919 | MOHAMMED, Hannah |
| 908 | LE HUNTE, Robert | 1011 | MAHARAJ, Vishal | 1132 | MOHAMMED, Ian |
| 1154 | LE MAITRE, Sherwyn | 2216 | MAHARAJ, Yogeshi Seems | 1641 | MOHAMMED, Inshan |
| 1969 | LEE GHIN, Brittany | 780 | MAHARAJH, Vishwanath | 2222 | MOHAMMED, Melissa Krystal |
| 1207 | LEE YUEN, Jonathan | 2200 | MANGAL, Vera | 1427 | MOHAMMED, Myra |
| 1947 | LEE-BHAGWANDASS, Florence Clare | 1651 | MANO, Dianne | 1341 | MOHAMMED, Nadia |
| 1390 | LEE-CHONG-BRUCE, Katerina | 1232 | MANOHAR, Rajesh | 942 | MOHAMMED, Nadira |
| 1573 | LEGENDRE, Stacy Silvi | 800 | MANRAJ, Shiva | 2095 | MOHAMMED, Nafeeza |
| 1634 | LEWIS, Charmaine | 839 | MANRAJ, Sunita | 805 | MOHAMMED, Neil |
| 1936 | LEWIS, Christopher | 1826 | MANZANO, Anya | 1830 | MOHAMMED, Nimshah |
| 816 | LEWIS-BELASCO, Patricia | 924 | MARAJ, Anil | 2077 | MOHAMMED, Omar |
| 915 | LEWIS-EVERSLEY, Barbara | 1200 | MARAJ, Krishna | 933 | MOHAMMED, Rabia |
| 1488 | LEWIS-WARNER, Allison | 2191 | MARAJ, Marisa | 945 | MOHAMMED, Rehana |
| 1572 | LEWIS-WILLIAMS, Annette | 748 | MARAJ, Romilla | 1375 | MOHAMMED, Saleem |
| 1764 | LEZAMA, Adrian | 1643 | MARAJ, Sunita | 2002 | MOHAMMED, Sameer |
| 1415 | LEZAMA, June | 1650 | MARAJ, Tricia | 2211 | MOHAMMED, Shameza |
| 1473 | LEZAMA, Nancy | 1231 | MARAJH, Ronnie | 1929 | MOHAMMED, Simeon |
| 2161 | LIGHBURN, Tynitia | 1265 | MARCANO, Randy | 2184 | MOHAMMED, Zaheer |
| 1261 | LOCHANSINGH-KHAN, Lisanne | 2108 | MARINA, Dukhedin | 2004 | MOHAMMED, Zareen |
| 1587 | LOPEZ, Jerome | 2024 | MARK, Jo-Anna | 1245 | MOHAMMED-ALI, Sheriffa |
| 1206 | LOPEZ, Kern A. | 1993 | MARK-COLLINS, Chrislyn | 1720 | MOHAMMED-BAPTISTE, Nadia |
| 1802 | LOPEZ, Savatary | 1768 | MARSHALL, Isha | 1862 | MOHAN, Nicholas |
| 819 | LOQUAN, Neil | 876 | MARSHALL, Trevor | 1794 | MOHAN, Roma |
| 1914 | LOWTOO, Reshmaa | 2195 | MARSHALL, Yolande | 2258 | MOHANSINGH, Indra |
| 376 | LUE PING WA, Feona | 2169 | MATHEWS, Barbara | 2176 | MONGROO, Christopher |
| 653 | LUK JIM, Wendy | 1515 | MATMUNGAL, Melissa | 1642 | MONGROO, TARAMATIE |
| 746 | LUTCHMAN, Nicole | 2278 | MATTHEWS, Gillian | 2083 | MONGRU, Rhonda |
| 1292 | LUTCHMAN, Ryan | 2159 | MATTHEWS, Makeba | 266 | MONTEIL, Louis |
| 1807 | LUTCHMANsingh, Mitra Joseph | 1769 | MAULE, Richard | 1407 | MONTRICHARD, Kelly Dale |
| 1535 | LYONS, Dwight | 681 | MAURICE-BEDASSIE, Linda | 2269 | MOONSAMMY, Sasha |
| 835 | MACKENSIE, Lisa | 600 | MAYNARD, David | 1445 | MOOTILAL-SADAPHAL, Natasha |
| 1954 | MACKENZIE, Malcolm | 1167 | MAYNARD, Marlene | 1116 | MOOTOO, Indra |
| 186 | MACKENZIE, Roger | 2193 | MAYNARD-MOHAMMED, Tricia | 868 | MORGAN, Susan |
| 1395 | MAHABIR, Gheesan | 599 | MC COMIE, Raphael | 1144 | MOTILAL, Rennum |
| 1735 | MAHABIR, Selvyn | 1308 | MC FARLANE, Jayselle | 911 | MOTILAL, Rishi |
| 936 | MAHABIR, Susanne | 1356 | MC FEE, Brent | 1124 | MUNGAL, Dipnarine |
| 1236 | MAHABIR, Vijay | 1346 | MC GILL, Solange | 1006 | MUNGAL, Jaginder |
| 1591 | MAHADEO, Nyron Mitra | 2273 | MC LEAN, Cordel | 1635 | MUNGAL, Sugrim |

MEMBERS NOT IN PRACTICE (CONT'D)

| | | | | | |
|------|-----------------------------------|------|--------------------------|------|----------------------------|
| 1321 | MUNGROO, Asha | 2106 | PERSAD, Varona | 1653 | RAMCHARAN, Jiselle |
| 931 | MURALLY, Leesa | 2073 | PETERS, Stephanie | 2190 | RAMCHARAN, Ravi |
| 917 | MURRAY, Marlene | 1070 | PETERS, Yvette | 1895 | RAMCHARAN, Sharon Rose |
| 2128 | MURRAY-RICHARDS, Asha Mariama | 1090 | PETTIER, Gerhard | 1908 | RAMCHARITAR, Jaishree |
| 811 | MURRAY-SOLOMON, Susan | 1725 | PHILIP, Mark Fabien | 1076 | RAMCHARITAR, Reisha |
| 1504 | NANAN, Nigel | 970 | PHILIP, Preston Wesley | 1824 | RAMCHARITAR, Sarah |
| 1128 | NANAN, Reshma | 1408 | PHILLIP, Joseph Sandra | 1104 | RAMCHUNE, Joanne |
| 2101 | NANAN, Sharda | 1258 | PHILLIP-POLLARD, Alicia | 2267 | RAMDAHIN, Wendy |
| 2220 | NANCOO, Crystal Neela | 1468 | PHILLIPS, Edmund | 1380 | RAMDASS, Varoon |
| 1466 | NANDLAL, Reshma | 1344 | PHILLIPS, Lorraine Maria | 1493 | RAMDASS, Vikki |
| 1970 | NANGOO, Tracy | 1217 | PHIPPS, Wanda | 1892 | RAMDATH, Farisha |
| 2091 | NANTON, Glenna | 1457 | PIERRE, Adanna | 1490 | RAMDATH, Ousha |
| 1186 | NARANJIT-LALLA, Neasha | 1825 | PIERRE, Leigh Anne | 2257 | RAMDEO, Haimchan |
| 449 | NARAYANSINGH, Patricia | 2039 | PIERRE, Lewis Rhonda | 2142 | RAMDHANEE, Briana |
| 1332 | NARINEDATH-MAHARADGE, Gaitri | 2019 | PIERRE, Melanie | 1382 | RAMDHANIE, Eidiana |
| 1903 | NARINESINGH, Leah Marie | 1601 | PIERRE, Sue-Ann Shara | 1707 | RAMDHANIE, Rebecca |
| 994 | NEHORAH-ARJOON, Dianne | 2086 | PILGRIM-SOANES, Esther | 1795 | RAMDHANIE-RAMLOGAN, Sharon |
| 2061 | NELSON-LOVELL, Isabella | 1729 | PILLAI, Mark | 2003 | RAMDIAL, Dirk |
| 1367 | NEWALLO, Michelle Kathy-Ann | 978 | PINDER, Munesh | 856 | RAMDIAL, Prabhawatie |
| 1215 | NICKLES, Indrani | 2070 | POLAR, Nigel | 1294 | RAMDWAR, Angelika |
| 466 | NOBIE, Alan | 1499 | POLIAH, Marsha | 2032 | RAMDWAR, Mark |
| 1018 | NOEL, Desmond | 1313 | POLIAH, Tricia | 760 | RAMDWAR, Roger |
| 1594 | NORTON, Patrice | 527 | POLLONALS, Inskip | 1031 | RAMESAR, Patricia |
| 951 | OAKES, Karen | 2248 | POMPEY, Mandisa | 1996 | RAMGATTIE, Tricia |
| 1078 | OGEER-ALI, Aleema | 1644 | POON-KING, Christine | 1730 | RAMHARAKH, Sasha |
| 869 | OGEERALI, Harroale | 1442 | PRAIM, Videsh | 1994 | RAMHIT, Vashtee |
| 912 | OJAR, Joy | 315 | PRESCOD, Lennard | 2247 | RAMJAGSINGH, Shyam |
| 1297 | OLLIVIERRE, Mick | 374 | PREVATT, Francis | 1757 | RAMJATTAN, Ria |
| 973 | OMADATH-HEETAI, Chanroutine | 2231 | PRICE, Shevaughn Khadine | 1690 | RAMJATTAN, Shaun |
| 1276 | OMARDEEN, Idrees | 2085 | PRINCE, Dianna | 1721 | RAMJEAWAN, Johnny |
| 1890 | OPADEYI, Adebowale | 2246 | PROCOPE, Corene | 822 | RAMJIT, Sandra |
| 1838 | ORIE, Tricia | 2103 | PROVIDENCE, Camille | 2188 | RAMJITSINGH, Narindra |
| 1703 | OSMAN, Annissa | 1049 | PUJADAS, Carla Marina | 1712 | RAMJOHN, Rianna |
| 1022 | OTTLEY, Dexter | 2084 | QUAN, Soon Sean | 2005 | RAMKAY, Anil |
| 2174 | PALLAI-HERNANDEZ, Christian | 1785 | RAEBURN, Wendell | 1221 | RAMKHELAWAN, Andy |
| 1942 | PANCHAM, Taigmani | 2111 | RAENICE, Etmonia Kristy | 2007 | RAMKHELAWAN, Dave |
| 846 | PANKAR, Robert | 1453 | RAGBAR, Indradaye | 657 | RAMKISSOON, Artma |
| 1422 | PARABDEEN, Vijay | 1376 | RAGBIR, Adesh | 559 | RAMKISSOON, Deoraj |
| 1723 | PARAG, Sachin | 2124 | RAGBIR, Ramjit Devika | 2031 | RAMKISSOON, Nefertiti |
| 1369 | PARAG-SINGH, Vanessa | 1103 | RAGHUNANDAN, Koshina | 680 | RAMKISSOON, Nello |
| 1722 | PARIAG, Ganesh | 415 | RAGOBAR, Steve | 1239 | RAMKISSOON, Rona |
| 795 | PARIAG, Narinejit | 1477 | RAGOONANAN, Davis | 1760 | RAMKISSOON, Shaistah |
| 1037 | PARIAG, Sarah | 2167 | RAGOONANAN, Kristy | 1630 | RAMKISSOON, Stacey-Lynn |
| 2254 | PARMANAN, Melissa | 905 | RAGOONANAN, Vijai | 1959 | RAMKISSOON, Suresh |
| 776 | PARMASAR, Lincoln | 2202 | RAGOONATH, Marisa | 1950 | RAMLAL, Mokesh |
| 1360 | PARMESAR, Sandra | 2021 | RAHAMAN, Charissa | 1960 | RAMLAL, Rishi |
| 1958 | PARRIS-DEBIQUE, Christine Allison | 1836 | RAJ, Jaceson | 1458 | RAMLAL, Venita |
| 751 | PASCAL, Anand | 1185 | RAJARAM, Malini | 1660 | RAMLOCHAN, Camille |
| 830 | PASEA, Christian | 926 | RAJKUMARSINGH, Rajesh | 1268 | RAMLOCHAN, Geeta |
| 794 | PASHLEY, Charles | 1016 | RAM, Aritha | 790 | RAMLOGAN, Krishnadath |
| 1474 | PATON, Zia | 1114 | RAM, Brian | 2122 | RAMNANAN, Amanda |
| 1139 | PATTIRON, Declan | 2186 | RAMATALI, Katherine | 1603 | RAMNANAN, Christopher |
| 2157 | PAUL, Kareem Stephen | 1772 | RAMBARAN, Ann-Marie | 1013 | RAMNANAN, Ravi |
| 2218 | PEDRO, Junior | 1882 | RAMBARAN, Nadine | 850 | RAMNARINE, Ashram |
| 1403 | PEREIRA, Alicia | 1512 | RAMBERAN, Venash | 1253 | RAMNARINE, Avinash |
| 652 | PERSAD, Carmen | 2132 | RAMBHARACK, Videsh | 2168 | RAMNARINE, Terrence |
| 1752 | PERSAD, Dhanraj | 1157 | RAMBHAROSE, Liza | 2175 | RAMNATH, Alana |
| 1354 | PERSAD, Marje | 1781 | RAMCHAND, Emely | 573 | RAMNATH, Errol |
| 1325 | PERSAD, Nanda | 2141 | RAMCHARAN, Ancil | 2232 | RAMNATH, Sasha |
| 1743 | PERSAD, Shivanand | 1933 | RAMCHARAN, Christine | 2255 | RAMNATH, Travis |
| 1465 | PERSAD, Terry | 1331 | RAMCHARAN, Indar | 1696 | RAMONG, Stacey |

MEMBERS NOT IN PRACTICE (CONT'D)

| | | | | | |
|------|-----------------------------|------|-----------------------------|--------|---------------------------|
| 554 | RAMOUTAR, Krishendath | 1999 | ROSS-HOMER, Deniece | 2244 | SINGH, Arnold |
| 2053 | RAMOUTAR, Nera | 566 | RUDDEN, Kyle | 1854 | SINGH, Aruna |
| 2071 | RAMOUTAR, Prakash | 949 | RUIZ, Kevin | 2119 | SINGH, Candice |
| 807 | RAMOUTAR, Ravi Anand | 406 | RUPNARINE, Clive | 2227 | SINGH, Christina |
| 705 | RAMOUTAR, Shoba | 1811 | RUSSEL, Ancil | 1847 | SINGH, Crystal |
| 2127 | RAMOUTAR-DEOKUMAR, Marsha | 1219 | SABA, Lauren | 1056 | SINGH, Cyndy-Ann |
| 1633 | RAMPAT-NASIB, Mala | 1551 | SADAR, Neesha | 2096 | SINGH, Deedra |
| 1100 | RAMPAUL, Shalini | 528 | SAHADEO, Christine | 2008 | SINGH, Ganesh |
| 1134 | RAMPAUL, Visham | 1440 | SAHADEO, Keesha | 1906 | SINGH, Jankie |
| 2099 | RAMPERSAD, AMIT | 1123 | SAHATOOR, Linda | 1879 | SINGH, Lyndell |
| 1418 | RAMPERSAD, Aneisha | 2230 | SALAMATH, Shermaine | 1244 | SINGH, Mala |
| 1155 | RAMPERSAD, Avinash | 2178 | SALANDY, Kerland | 2051 | SINGH, Mark |
| 1740 | RAMPERSAD, Cindy Rebecca | 1334 | SALAZAR, Taryn | 1350 | SINGH, Roni |
| 2068 | RAMPERSAD, Jynette | 1894 | SALICKRAM, Parasaram | 878 | SINGH, Sham |
| 2066 | RAMPERSAD, Kareem | 1181 | SAMAROO-RAMSINGH, Mala | 1675 | SINGH, Shiva |
| 651 | RAMPERSAD, Lance | 1357 | SAMLAL, Esther | 2121 | SINGH, Yasmin |
| 1744 | RAMPERSAD, Liezel | 1518 | SAMLAL, Kaedine | 1039 | SINGH-FRANCOIS, Caren |
| 1510 | RAMPERSAD, Lyndon | 1213 | SAMMS, Natasha | 2047 | SINGH-HERAMAN, Sunita |
| 1038 | RAMPERSAD, Omeela | 1492 | SAMMY, Bernadette | 616 | SIRJU, Michael |
| 1241 | RAMPERSAD, Subrina | 571 | SAMODEE, Prameela | 1592 | SIU CHONG, Alexis |
| 1279 | RAMPERSAD, Vishaal | 481 | SAMODEE, Prem | 1984 | SIU MANCHOY, Wendy |
| 1096 | RAMPERSAD, Wendy | 2042 | SAMPATH, Geeta | 1251 | SKINNER ROCKE, Natasha |
| 2164 | RAMPERSAD-JAROO, Rekha | 1563 | SAMPATH, Russell | 1452 | SMART, Patricia |
| 1012 | RAMRATTAN, Evans | 1700 | SAMPSON, Curline | 1777 | SMITH, Alexis |
| 2105 | RAMSAMOOJ, Susan | 1102 | SAMPSON, Geneva | 1767 | SMITH, Justin |
| 1526 | RAMSARAN, Janelle | 1840 | SAMUELS, Kessia | 2044 | SMITH, Sterlyne |
| 1525 | RAMSARAN, Racquel | 909 | SANDY, Christopher | 1812 | SMITH, Teri |
| 2022 | RAMSARAN, Sesha | 2023 | SANDY, Joshua | 497 | SOLOMON, Patrick |
| 2156 | RAMSAROOP, Sharla | 706 | SANKAR, Brent | 1911 | SOMAN, Stanley |
| 1450 | RAMSARRAN, Reagan | 1980 | SANMOOK, Deidra | 1985 | SONACHANSINGH, Manchan |
| 1531 | RAMSARRAN, Simone | 1523 | SARAFAT, Reza | 981 | SONOO, Jetendra |
| 1295 | RAMSEY, Colin | 1883 | SARWAN, Satesh | 1210 | SOOBRATTIE, Nazreen |
| 1567 | RAMSEY, Tshanda | 1425 | SAUGH, Samanta | 1973 | SOOKDEO, Savitri |
| 901 | RAMSINGH, Motilal | 710 | SAWH-RAMBARRAN, Lilawatee | 2234 | SOOKHOO, Hema |
| 2221 | RAMSINGH, Ravi Shastri | 1349 | SCARCE, Sonia | 1934 | SOOKLAL, Karen |
| 606 | RAMSUBEI, Errol | 2107 | SCOON, Kristianna | 1701 | SOOKLAL-BASDEO, Maydanie |
| 1971 | RAMSUNDAR-RADHAY, Ann Marie | 534 | SCOTT, Lennox | Dyanna | |
| 1095 | RAUCEO-HULL, Karla | 1689 | SEALEY, Simone | 2048 | SOOKLAL-BENNY, Cindy |
| 2135 | REHBERG, Marcos | 1932 | SEDOO-GREAVES, Sasha | 768 | SOOKNANAN, Malcolm |
| 717 | REID-NOTHINGHAM, Roxane | 1379 | SEECHARAN, Chitrani | 2092 | SOOKOO, Leena |
| 1806 | RENEE, Cherry | 1278 | SEEPALU, Gary | 1182 | SOOM, Mitra |
| 1486 | REYES, Jason | 1622 | SEEPERSAD, Atma | 1444 | SOONDAR, Angelica |
| 1620 | RICHARDS, Derek | 1126 | SEEPERSAD, Denva | 1626 | SOOPAYA, Vahistha Nicolas |
| 422 | RICHARDSON, Patricia | 1828 | SEEPERSAD, Tisha | 2079 | ST LOUIS, Denis |
| 1803 | RICKHI, Devendra | 2145 | SEERAM, Navin | 894 | ST. CLAIR, Anthony |
| 1142 | ROACH, Stacey | 674 | SEETARAM, Sandra | 818 | ST. HILAIRE, Rodger |
| 1820 | ROBERTS, Mawali | 1366 | SEETARAMSINGH, Devika | 1834 | STEPHEN, Glen |
| 2268 | ROBERTS, Michael | 1327 | SEETERRAM, Anil | 2116 | STEVENSON, Frances Linda |
| 2093 | ROBERTS, Petal-Ann | 2118 | SEWDASS, Ravin | 1280 | SUBIAH, Niegel |
| 1209 | ROBERTS, Tarin | 1759 | SHAH, Rehana | 1389 | SUBRYAN, Christopher |
| 1666 | ROBERTS, Tymone | 2213 | SHALINI, Budhu | 845 | SUBRYAN, Robert |
| 1579 | ROBINSON, Keith Gregory | 887 | SHARMA, Chanmatee | 2052 | SUDAMA, Sanchish |
| 1905 | RODRIGUEZ, Jasen | 2114 | SHARMA, Neil | 832 | SUDAN, Nicholas |
| 2087 | ROHIT, Mahendra | 2173 | SHIVANA, Bissessar | 1576 | SUMADH, Marc Nicholas |
| 1670 | ROLINGSON-PIERRE, Michelle | 920 | SIEUPERSAD, Salisha Ann | 2033 | SURAJBALLY, Amrish |
| 2219 | ROMANY, Camille Christy | 1547 | SIEUPERSAD-RAMLOGAN, Omatee | 1216 | SURATSINGH, Raquel |
| 935 | ROMEO, Deborah | 1646 | SIEW, Navin | 2136 | SURESH, Ramesar |
| 1282 | ROMERO, Devon | 1420 | SIEWSANKAR, Cindy | 631 | SWAMBER, Vashti |
| 1728 | ROOPLAL, Melissa | 2242 | SIMMONS, Duane | 1500 | SYLVESTER, Anthony |
| 2012 | ROOPNARINE, Singh Narendra | 1441 | SIMMONS, Stacy | 1301 | SYLVESTER, Carol |
| 2081 | ROSE, Vanessa | 1036 | SINANAN, Shiva | 1765 | SYLVESTER, Mark |



MEMBERS NOT IN PRACTICE (CONT'D)

| | | | | | |
|------|----------------------------|------|---------------------------------|------|----------------------------|
| 1003 | SYMS, Jacqueline | 1040 | TRIMM-BAILEY, Koreene | 2260 | WILLIAMS, Ann-Elle |
| 862 | TANG LEE, Sue Yin | 932 | TROTMAN, Lois | 1069 | WILLIAMS, Nigel |
| 1713 | TANNIS, Maxine Melissa | 904 | TROTMAN, Richard | 654 | WILLIAMS, Paula |
| 546 | TAYLOR-HANNA, Andrea | 1763 | USAYD, Abdul-Samad Hamid | 1228 | WILLIAMS, Penelope |
| 1621 | TEEWARIE, Lisa | 1746 | VICTOR, Arlene | 547 | WILLIAMS, Raphyl |
| 1461 | TELESFORD, Trudie | 2192 | VIMLA, Sookhan | 608 | WILLIAMS, Ricardo |
| 1246 | THOMAS, Anika | 563 | VIRE, Relna | 1989 | WILLIAMS, Salesha |
| 1298 | THOMAS, Dexter | 189 | WADDELL, John | 1218 | WILLIAMS, Sherwin |
| 1451 | THOMAS, Joanne | 1165 | WALDRON, Carlos | 1858 | WILLIAMS, Tiffany |
| 1877 | THOMAS, Lauren | 1916 | WALDRON, Janniel | 1565 | WILTSHERE, Darcelle |
| 1982 | THOMAS, Michael | 483 | WALKINS, Frank | 1556 | WOLFE-AJENE, Danelia |
| 1071 | THOMAS, Tabitha | 1864 | WALLACE, Joel | 1991 | WONG-ALLEYNE, Renee |
| 2148 | THOMPSON, Christine | 1281 | WALLACE, Lisa | 2250 | WOODLEY, Cheryl-Ann |
| 1981 | THOMPSON, Justin | 1647 | WALLACE, Michelle | 1779 | WOODS, Karrel |
| 2020 | THORINGTON, Hayden | 1133 | WALTER, Kendal | 1837 | WOODS, Rondell |
| 1163 | THORNHILL, Daniel | 1501 | WALTERS, Avion | 2120 | WRIGHT, Cheryl Ann |
| 2045 | TICKLAL, Vaneeta | 944 | WATERMAN, Alicia | 1602 | WRIGHT, Tanya |
| 1930 | TOBIAS, Tracy | 823 | WATSON, Gary | 490 | YEE FUNG, Edward |
| 2225 | TOOLSIE, Cindy | 2063 | WATTLEY, Mervyn | 1517 | YEE LOY, Jacqueline |
| 2226 | TOOLSIE, Sharlene | 2025 | WEBSTER, Jeremy | 1632 | YORKE, Stafford |
| 1938 | TOTESAU, Anna Maria | 1709 | WEBSTER-SMITH, Celisha Sunshine | 1233 | YOUNG, Kristal |
| 2179 | TOUSSAINT, Sheldon Anthony | 678 | WELLINGTON, Bryan | 428 | YOUNG, Lily |
| 963 | TOYER, Troy | 1073 | WHITTLE, Mitchell | 184 | YOUNG, Richard |
| 1801 | TRABOULAY, Kelly Ann | 1742 | WIGHT, Mark | 1536 | ZEPHYRINE, Enid |
| 2050 | TRAIL, Paula | 1269 | WILKIE, Rachelle | 2233 | ZOE-FIGUERA, Amanda Tricia |

MEMBERS RESIDING OVERSEAS

| | | | | | |
|------|--------------------------|------|----------------------------|------|-------------------------------|
| 454 | ACHOY, Wilton | 517 | DYER, Russell | 1197 | RAGOONANAN, Stacey |
| 1030 | ALFRED, Karyl | 886 | EDWARDS, Trevor | 802 | RAMJATTAN, Puran |
| 815 | ALFRED, Marlon | 1917 | FRANCIS, Jineele | 504 | RAMPERSAD, Ronald |
| 622 | ATTONG, Marcus | 1750 | GOMEZ, Garvin | 1503 | RAMPERSAD, Tricia |
| 603 | BARDEN, Elizabeth Monica | 1196 | HODGES, David | 793 | SAMAROO, Dave |
| 1677 | BICKRAMSINGH, Kalawatee | 1497 | HUSSEIN, Mary | 718 | SEEREERAM, Indrani |
| 943 | BLANC, Anthony | 1623 | KUARSINGH, Varuna Ravindra | 785 | SHILLINGFORD-STEWART, Eugenia |
| 612 | BROWN, Lennox | 941 | MAHABIR, Gaitri | 1226 | SIMMONDS-BOURNE, Ann Marie |
| 940 | CHATERGOON, Anil | 1396 | MAHABIR, Harideo | 960 | SOLOMON, Joseph |
| 696 | CHIN, Amelia | 583 | NICHOLAS-CAMACHO, Martha | 860 | TSOI-A-SUE, Ken |
| 635 | CHINAFAT, Annie | 1835 | NKRUMAH, Nehanda | 1067 | VALLEY, Shirvan |
| 983 | CLAPHAM, Curtis Kerry | 1363 | OLIVER, Swaratsingh Denise | 977 | WILLIAN, Petit |
| 425 | DILBAR, Zaffoora Zena | 499 | POTELLA, Michael | | |
| 1198 | DURGAH, Lallitah | 791 | RAFEEQ, Atash Afzal | | |

MEMBERS IN RETIREMENT

| | | | | | |
|------|-------------------------------|------|----------------------------|------|--------------------------|
| 134 | AGUILERA, Gaston | 1537 | GERMAIN-KING, Gillian | 249 | OMARDEEN, Wahid |
| 177 | ALEXIS, Lennox | 619 | GOBIN, John | 205 | OTTLEY, Irwin |
| 475 | ALI, Hazrath | 539 | GOINDHAN-AQUAN, Carmen | 246 | OTTLEY, Sharman |
| 62 | ALLEYNE, Oswald | 343 | GOON LUN, Herbert | 558 | OXLEY, Kenneth |
| 322 | ANATOL, Hazel | 354 | GREAVES, Cheryl | 626 | PARMESAR, Ramkarran |
| 167 | ANATOL, Keith | 92 | HARNANAN, Lessy | 520 | PARSOTAN, Franklyn |
| 407 | ANDREWS, Michal | 209 | HAYNES, Osborne | 285 | PERSAUD, Charles |
| 353 | ANDREWS, St Aubyn | 222 | HENRY, Kenneth | 515 | PHILLIP-BRUNEAU, Aneitha |
| 1027 | AQUI, Selwyn | 73 | HERDE, Victor | 232 | POLLARD, Stephen |
| 217 | ARJUNE, Errol | 1083 | HIRALAL, Carl | 393 | POON-MAYERS, Lesly |
| 702 | ATTAI, Mitra | 74 | HOBDAY, Richard | 359 | PUJADAS, Leroy |
| 857 | BADA, Lylla Rose | 555 | HOYTE, Wilmot | 463 | RAHMAN, Zeyn |
| 495 | BAIN, Godfrey | 22 | HUNT, John | 648 | RAJACK, Glen |
| 208 | BAKSH, Zabar | 511 | HYPOLITE-FERDINAND, Camile | 265 | RAMCHARITAR, Jewan |
| 975 | BAPTISTE, Oscar Winston | 1383 | ISHMAEL, Anthony | 647 | RAMGOOLIE, Harinarine |
| 879 | BASDEO, Rajram | 352 | JOKHOO, Seunarine | 624 | REID, Brenda |
| 234 | BASSAW, Dipnarine | 236 | KELSHALL, Christopher | 225 | REIS, Stephanie |
| 450 | BEHARRY, Ashram | 1141 | KHAN, Lloyd | 280 | ROBERTS-JOHN, Jennifer |
| 346 | BEHARRY, Boodlal | 587 | KING, Marcia | 443 | RODRIGUEZ, Herman |
| 332 | BEHARRY, Capildeo | 1505 | KNIGHTS-CREED, Yvette | 446 | ROMANY, Polycarp |
| 200 | BLANCHARD, Kenneth | 408 | KONG TING, Patricia | 1676 | ROMILLY, Mona Cleopatra |
| 1749 | BOODOO, Taramatee | 295 | KROGH, Douglas | 347 | RUTHERFORD, Deryck |
| 158 | BREWSTER, Rendell | 355 | KUMAR, Catherine | 471 | RUTHERFORD, Diana |
| 418 | BURRELL, Bernadette | 488 | LAI, Paul | 147 | SADLER, Christopher |
| 68 | BUOX, Paul Anthony | 854 | LALLA, Jerry | 392 | SAHADEO, Ganesh |
| 274 | CASTILLO, Anselm | 195 | LEWIS, Carlton | 725 | SALANDY-BISHOP, Suzanne |
| 169 | CASTRO, Hugo | 329 | LEWIS, Richard Fitroy | 526 | SANDY, Neville |
| 278 | CHANG, Leslie | 628 | LUM YOUNG, John | 439 | SANKAR, Daniel |
| 243 | CHANG, Mark | 248 | LUTCHMEESINGH, Krishna | 505 | SAUNDERS, Ruth |
| 433 | CHANG, Patricia | 889 | LUTCHMEESINGH, Neena | 128 | SCOTT, Pierpont |
| 5 | CHANG, Terrance | 173 | MADRAY, Michael | 238 | SHAM KU, Richard |
| 500 | CHAPMAN, Errol | 156 | MAHARAJ, Baldeo | 271 | SMITH, John |
| 692 | CHARLES, Leslie | 133 | MARSHALL, Philip | 476 | SOO TING, Susan |
| 431 | CHIN-RAMPERSAD, Marilyn | 32 | MARTIN, John | 572 | SOOKRAM, Harrinarine |
| 214 | CHYSOSTOM-HENRY, Wilma | 79 | MATHURA, Bholan | 307 | SOVERALL, Lennox |
| 859 | CLARKE-ANDREWS, Marilyn | 135 | MC LACHLAN, Keith | 580 | STEWART, Ainsley |
| 429 | CODRINGTON-VINCENT, Genevieve | 541 | MC LEAN, Carl | 115 | SUBERO, Kelvin |
| 385 | DANIEL, William | 568 | MISIR, Partap | 226 | SYNE, Osman |
| 709 | DARMANIE, Lennox | 459 | MITCHELL, Graham | 597 | TAITT, Anthony |
| 594 | DARMANIE, Terrence | 260 | MOHAMMED, Rashide | 457 | TANG, Tyrone |
| 13 | DAVID, Earl | 976 | MOHAMMED, Zakheem | 96 | TAYLOR, Owen |
| 437 | DAVIS, Philmore | 1001 | MOORLEY, Eugene | 1110 | THOMAS, June |
| 361 | DOODNATH, Winston | 183 | MOOTOO, Kelvin | 151 | TOM YICK, Rupert |
| 14 | EDOO, Ameer | 291 | MORRIS, Judith | 1317 | WAITHE-WELLS, Linda |
| 45 | EDOO, Jamila | 146 | NANTON, Gerald | 399 | WILSON, Earl |
| 661 | ELCOCK, Winston | 664 | NOEL, Sonia | 293 | YEE KEN-CROSS, Yuklan |
| 579 | FREDERICK, Junior | 561 | OLLIVERRE, Gerald | | |



SECRETARY'S REPORT

The Institute held its 49th Annual General Meeting and Council meeting on 21 March, 2019 at the Radisson Hotel and Conference Centre, Wrightson Road in Port of Spain.

Council members attendance during the 2019/2020 term are as follows:

| Council Members 2019/2020 Term | Meetings Attended |
|---|-------------------|
| Stacy Ann Golding – President | 9/9 |
| Denise Chinpire O'Reilly – Vice President | 7/9 |
| Derek Mohammed | 8/9 |
| Anthony Pierre | 2/9 |
| Dwayne Rodriguez-Seijas | 7/9 |
| Krishna Boodhai | 7/9 |
| Nicole Joseph | 7/9 |
| Dianne Mano | 6/9 |
| Dinesh Bhola | 9/9 |
| Kerry Mohammed | 7/9 |
| Vijay Parabdeen | 8/9 |
| Adrienne D'Arcy | 6/9 |

ELECTION TO COUNCIL 2020/2021

At the 50th Annual General Meeting, Stacy-Ann Golding, Dwayne Rodriguez-Seijas, Derek Mohammed and Anthony Pierre are due to retire from the Council of ICATT by rotation. Ms. Golding and Mr. Rodriguez-Seijas being eligible, offer themselves for re-election. Messrs. Pierre and Mohammed have served three (3) consecutive terms and in accordance with ICATT's Rules & Regulations are not eligible to offer themselves for re-election.

Two (2) nomination forms in respect of qualified members proposed as nominees to the Council of ICATT were received on behalf of Arun Seenath and Keith Andre Mills.

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

AUDITORS

A resolution to appoint the Auditors for the year ending December 31, 2020 will be proposed at the Annual general meeting. Council proposes to re-appoint Aegis & Co. as Auditors of the Institute until the next Annual General Meeting of ICATT.

By Order of Council

Tabia Holder

Tabia Holder

Secretary

9 March, 2020



NOTICE OF THE FIFTIETH ANNUAL GENERAL MEETING

9 March, 2020

Dear Member,

NOTICE OF THE FIFTIETH ANNUAL GENERAL MEETING

Notice is hereby given that the Fiftieth (50th) 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 24, 2020 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 2019/2020 term.
2. To receive and adopt the Financial Statements of the Institute for the year ended December 31, 2019 with the Auditor's Report thereon.
3. To elect four (4) members to Council of ICATT from among the following:
 - Arun Seenath
 - Dwayne Rodriguez-Seijas
 - Keith Andre Mills
 - Stacy-Ann Golding

At the 50th Annual General Meeting, Stacy-Ann Golding, Dwayne Rodriguez-Seijas, Derek Mohammed and Anthony Pierre are due to retire from Council of ICATT by rotation.

Ms. Golding and Mr. Rodriguez-Seijas being eligible, offer themselves for re-election. Messrs. Pierre and Mohammed have served three (3) consecutive terms, and in accordance with the ICATT Rules and Regulations, may not offer themselves for election.

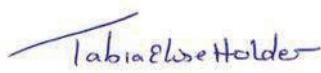
Two (2) nomination forms in respect of qualified members proposed as nominees to the Council of ICATT were received on behalf of Arun Seenath and Keith Andre Mills.

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

4. To appoint the Auditors for the year ending December 31, 2020.

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 2019



Esther Le Gendre
Chief Executive Officer
BA, eMBA



Tabia Holder
Corporate Secretary
LLB (HONS), LPC



Giselle Jackman
Manager – Administration and Finance
MBA, ABA



Chris Rampallad
Manager - Member & Students Relations
BEd (HONS)



Ariel Burgin
Snr. Member Service Rep.



Gizelle Gittens
Education & Training Coordinator



Kizzie Bruce
Member Service Rep.



Krystal Arneaud
Member Service Rep.



Darin Jack
Office Assistant/
Telephone Operator



Orisha Jones
Office Assistant/
Telephone Operator



Sherwyn Williams
Graphic Artist /
Communications Assistant

Valene McDougal
Manager - Communications Manager

CORPORATE INFORMATION

AUDITORS

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

REGISTERED OFFICE

2ND FLOOR, PROFESSIONAL CENTRE
11-13 FITZBLACKMAN DRIVE SOUTH,
WOODBROOK, PORT OF SPAIN, TRINIDAD
W.I.

MAILING ADDRESS

P.O. BOX 864
PORT OF SPAIN, TRINIDAD W.I. >

TELEPHONE/FAX

TEL: (868) 623-8000/0176
(868) 625-1954/2037
(868) 627-7675
FAX: (868) 627-7087

EMAIL/WEBSITE

EMAIL: SERVICE@ICATT.ORG
WEBSITE: WWW.ICATT.ORG

SECRETARY TO COUNCIL

TABIA HOLDER
- LLB (HONS), LEC
CORPORATE SECRETARY

WWW.ICATT.ORG

