

## **GENERAL LEGAL COUNCIL**

### **ANNUAL REPORT**

**APRIL 1, 2014 – MARCH 31, 2015**

#### **INTRODUCTION**

The General Legal Council was established in January 1972 by the Legal Profession Act. Its statutory function is concerned with the legal profession and in particular the organization of legal education and the upholding of standards of professional conduct. By virtue of the Legal Education Act, the Council's function as the Legal Education Authority is vested in the Council of Legal Education which is established by Agreement among several Commonwealth Caribbean countries.

Apart from Law Officers of the Crown and legal officers of Government who are *ex officio* entitled to practise as such, no person can lawfully practise as an attorney who does not hold a practising certificate issued by the Council. Practising Certificates are issued annually on satisfying certain requirements, including the payment of an annual fee.

The Council is required to appoint from among its members or former members, Judges or retired Judges and attorneys of not less than ten (10) years standing, the Disciplinary Committee which adjudicates on complaints of misconduct by attorneys in any professional respect.

The Council is authorized to make rules prescribing the standards of professional etiquette and professional conduct for attorneys and to direct that any specified breaches of such rules constitute misconduct in a professional respect.

One of the most significant developments in 2013 was the implementation of mandatory Continuing Legal Professional Development pursuant to the amendments to the Legal Profession Act in the previous December.

In November 2013, the Minister of National Security executed the Proceeds of Crime (Designated Non-Financial Institution) (Attorneys-at-Law) Order. Effective

June 1, 2014, attorneys-at-law in various areas of practice, including those who practise conveyancing, will be brought within the “regulated sector” for the purposes of the Proceeds of Crime Act. However, the operation of the order has been stayed by an order of the court, pending the completion of proceedings brought by the Jamaican Bar Association.

The Council maintains a website at <http://www.generallegalcouncil.org/>.

The following is a report on the activities of the Council and the Disciplinary Committee during the twelve months ending on March 31, 2015.

## **GENERAL LEGAL COUNCIL**

### **1. MEMBERSHIP**

The Hon. B. St. Michael Hylton, O.J. Q.C. - Chairman

Mr. Richard Ayoub

Mr. Maurice Bailey

Dr. the Hon. Lloyd Barnett

Mrs. Pamela Benka-Coker, Q.C.

Mr. Ransford Braham, Q.C.

Miss Saverna Chambers

Mrs. Michele Champagnie

Mrs. Nicole Foster-Pusey

Mrs. Denise Kitson, Q.C.

Ms. Carlene McFarlane

Mr. Lowel Morgan

The Hon. Justice C.D. Morrison

Miss Hilary Reid

Mrs. Jeanne Robinson-Foster, C.D.

Mrs. Donna Scott-Mottley

Mr. Allan Wood, Q.C.

On May 14, 2014 Mr. Maurice Bailey resigned from the Council. Mrs. Carla-Anne Harris-Roper was subsequently appointed in September and she resigned in December 2014.

## 2. MEETINGS

During the period April 1, 2014 to March 31, 2015, a total of ten (10) regular monthly meetings were held as follows:-

2014: May 28, June 25, July 23, September 24, October 22 & November 26, December 16

2015: January 28, February 24 & March 25

There was a Special Meeting on May 15, 2014.

The Council also held a weekend planning retreat on April 11 - 13, 2014.

### ATTENDANCE OF MEMBERS AT MEETINGS:

<b>NAMES</b>	<b>Times Possible</b>	<b>Times Present</b>	<b>Times Absent</b>	<b>Apologies Tendered</b>
The Hon. B. St. Michael Hylton, O.J., Q.C.	10	9	1	1
Mr. Richard Ayoub	10	6	4	3
Dr. The Hon. Lloyd Barnett, O.J.	10	8	2	2
Mrs. Pamela Benka-Coker, Q.C.	10	6	4	3
Mr. Ransford Braham, Q.C.	10	6	4	2
Ms. Saverna Chambers	10	7	3	3
Mrs. Michele Champagnie	10	6	4	3
Mrs. Nicole Foster-Pusey, Q.C.	10	5	5	4
Mrs. Carla-Anne Harris-Roper	3	0	3	3
Mrs. Denise Kitson, Q.C.	10	6	4	3
Ms. Carleen McFarlane	10	8	2	1
Mr. Lowel Morgan	10	9	1	0
The Hon. Mr. Justice C. D. Morrison, C.D.	10	6	4	3
Ms. Hilary Reid	10	8	2	2
Mrs. Jeanne Robinson-Foster, C.D.	10	5	5	3
Mrs. Donna Scott-Mottley	10	7	3	2
Mr. Allan Wood, Q.C.	10	8	2	2

### 3. STAFF

Consequent on the Council's additional statutory functions, and based on the advice in a PricewaterhouseCoopers' report, the staff complement has been increased to a total of eighteen (18) persons. The following appointments have been effected:

Ms. Annett Sealy joined the staff of the Council in the capacity of General Counsel on September 2, 2014.

Ms. Norda Smith was appointed as Administrative Officer effective July 1, 2014.

Ms. Darrel Grant was appointed as Receptionist effective July 1, 2014

### 4. SALARIES

There was no salary increase during this period.

### 5. GENERAL LEGAL COUNCIL'S STAFF TRAINING

Some members of staff attended training sessions on Improving Your Managerial Skills and Effectiveness, and Report Writing and Note Taking Skills.

### 6. GENERAL LEGAL COUNCIL OFFICES

As the Council's portfolio has expanded the need has arisen for additional space to house more staff and activities. The Council has therefore rented temporary office space at 40 Duke Street pending the availability and refurbishing of the space previously occupied by the Offices of the Public Defender at 78 Harbour Street.

### 7. DEBIT/CREDIT CARD PAYMENT SYSTEM

The card payment and on-line PayPal payment systems which were implemented to facilitate the payment of practising certificate and CLPD seminar fees by attorneys-at-law have been well utilized. The Council has decided to move completely to a cashless system for security related reasons.

### 8. APPEALS FROM DECISIONS OF THE DISCIPLINARY COMMITTEE

During the reporting period appeals were filed in the Court of Appeal by George Watt, Akin Adaramaja and Owen Clunie against disciplinary decisions made against them. This brings the total of such pending appeals to nine.

## 9. OTHER COMMITTEES

In addition to the Disciplinary Committee (which was created by the Act) the Council has established the following committees to assist in carrying out its functions. The committees include persons who are not members of the Council, as indicated in the table below:

COMMITTEE	CHAIR PERSON
Accounting Reports	Hilary Reid
Accreditation	Donna Scott-Mottley
Advertising Regulatory	Daniella Gentles-Silvera
CLPD	Lloyd Barnett
Compensation Fund	John Bassie
Finance and Accounting	Lowel Morgan
Information Technology	Denise Kitson
Proceeds of Crime Act	Allan Wood
Protection of Client's Assets	Ransford Braham
Regulatory Reform	Lowel Morgan

## 10. CONTINUING LEGAL PROFESSIONAL DEVELOPMENT (CLPD)

The CLPD Committee has held 6 meetings since the beginning of 2015. It has continued with the organising of regular seminars on a variety of legal subjects, primarily in the area of ethics and client welfare.

Nine (9) seminars were held in Mandeville, five (5) in Ocho Rios, nine (9) in Montego Bay, two (2) in Portland and eighteen (18) in Kingston. The courses offered and attendance during the period April 2014 to March 2015, are indicated below.

<b>COURSES</b>	<b>No of Presentations</b>	<b>Persons Registered</b>
AMF204 - Attorneys' and Clients' Account Part 2 – Banking and Taxation Requirements, Accounting for Interest and Reporting Regulations	5	373
AMF208 - Business Management: Organizing the Business of Law Practice	2	290
AMF209 - The Challenges of Entrepreneurship	1	257
CL301 - Replacing the Corporate Veil– The retreat from Salomon	5	690
CL302 - Legislative Policy and Women's Human Rights: Why the Inflation in Legislation on Women's Bodies?	1	110
EC103 - Diligence in Handling Clients' Business – Standard of Care – Duty to Continue to Act-Repugnant/Unpopular Clients	1	305
EC107 - Confidentiality – Disclosure – Privilege	2	183
EC108 - Ethical Considerations in Fee Charging and Recovery of Fees	4	378
EC109 - Role of the Advocate	4	412
EC1010 - Legal Aid – The Role of Counsel – Ethics & Procedure	5	523
EC1011 - Moot: The Canons of Professional Ethics are adequate for Attorneys in the Public Service	1	415
EC1012 - Attorney's Professional Undertakings on the Courts and in Contracts	3	508
EC1013 - Relationship with Fellow Attorneys-Collegiality-Contact with Attorneys Clients	5	680
EC1014 - Disciplinary System-Complaints-Professional Misconduct and Adjudication- Cooperation-Compliance	2	369
EMF206 - Cross-Broder Practice	2	295
EMF207 - Proceeds of Crime Act – Guidance for Attorneys	4	766

## 11. ACCREDITATION COMMITTEE

### 1. Compliance

For the reporting period February 2014 – February 2015 the Committee has monitored the compliance of over three thousand, three hundred (3,300) Attorneys- at- law. The Committee hereby reports that ninety five percent (95%) of Attorneys – at – law are in compliance with their obligations to complete Continuing Legal Professional Development; this data captures members of the public and private bar. This Compliance rate was achieved by virtue of the

Committee administering applications for the accreditation of courses and activities from individual Attorneys– at - law, ministries of government, interest groups, universities and private providers nationally and internationally.

## 2. Continuous Implementation of Policies Developed

The Committee continues to consistently apply the following policies to facilitate the compliance of Attorneys- at- law in relation to Continuing Legal Professional Development:

- For this reporting period approximately one hundred and eighty (180) Attorneys at law engaging in the activities of lecturing and tutoring law, legal ethics and legal practice have been awarded a standard number of credits for engaging in the said activities(Reg 3 i).Administrative systems were created with the help of the Committee to enforce this policy.
- The Committee continues to award a standard number of credits to members of the profession who engage in activities that promote or regulate the legal profession and or maintain professional standards and ethics of the legal profession. Forty nine (49) members of specialist committees benefited from the implementation of this policy for this reporting period (Reg 3j),
- The Committee continues to award a standard number of CLPD credits to Attorneys engaging in professional and postgraduate studies (Reg r),
- The Committee continues to encourage diversity in providership and the subject areas being offered.

## 3. New Policies Developed

- The committee successfully developed and implemented a blanket policy to aid Attorneys-at– law who were experiencing difficulties in complying with their CLPD obligations. This policy was responsible for fifty six (56) Attorneys benefitting from an extension of time to complete their obligations.
- A policy was embarked to strengthen the business management skills of senior Attorneys- at law by adding the said category as an option amongst the compulsory categories of courses that Attorneys are mandated to complete each year.
- The Committee was also instrumental in the newly adopted policy to carry forward four non-mandatory credits from one year to the next.

#### 4. Technology

##### Database and Electronic Access to Documents

1. As part of its two fold mission to increase efficiency in communication and protect the environment, the Committee has worked with program administrators to configure electronic access to documentation in relation to certificates of exemptions, extensions, individual record of credits and notices of accreditation which are now sent by email automatically generated through the General Legal Council's database.

##### Data on Work of the Accreditation Committee for the year February 2014 – February 2015

2. During the period February 2014 and February 2015, the Committee received sixty seven (67) applications from institutions, and sixty seven (67) applications from individuals for the award of credits in respect of courses to be presented by them. In addition, there were two hundred and sixteen (216) applications for exemptions, mainly from Attorneys from employed outside the jurisdiction, but who were desirous of maintaining their practising certificates. Between March 2015 and April 2015, a total of forty-seven (47) applications have been made to the Committee, including fourteen (14) from institutions, eight (8) from individuals, and twenty-six (26) applications for exemptions. The data discloses that to date, one thousand, six hundred and thirty-two (1,632) have participated in the CLPD programme.

The Committee anticipates an increase in the number of persons participating and commits to ensuring that the standard of the programme is maintained.

#### 12. ADVERTISING COMMITTEE

A statutory committee was established as required by the Canons which has as its main function the reviewing of specific proposed advertisements by individual practitioners and law firms, as to their suitability and compliance with the Advertising Rules. There were no submissions to the Committee during the period.



### 13. ADVERTISING REGULATORY COMMITTEE

A second non-statutory committee was set up to deal with a wider range of issues including reviewing and making recommendations for changes to the Canons, as well as monitoring and reviewing possible breaches by Attorneys-at-Law of the existing advertising rules.

This Committee was chaired by Ms. Carleen McFarlane until October 1, 2014 when Mrs. Daniella R. Gentles-Silvera was appointed chair.

During the period under consideration this committee has done the following:

1. Written a number of letters to Attorneys-at-Law and pointed out to them that their testimonials posted on websites, advertisements of their practice in the Yellow Pages of the Telephone Directory and their letterheads are in breach of the Canons of the Legal Profession (Canons of Professional Ethics) Rules and they should take steps to rectify these breaches.
2. Reviewed a sign erected by a firm of Attorneys-at-Law with a view to advising the General Legal Council ("GLC") whether it is in breach of Canon II (d) of the Legal Profession (Canons of Professional Ethics) Rules which deals with advertisements which are vulgar or otherwise such as would or would be likely to adversely affect the reputation or standing of any attorney or the legal profession, and advised the GLC of their views.
3. Corresponded with Global Directories (Jamaica) Limited, which publishes the Yellow Pages in the telephone directory, on advertisements placed in the Yellow Pages under the description "Attorneys-at-Law" with respect to a company which is not an Attorney-at-Law.
4. Drafted Guidelines on some of the Canons and what the GLC may consider to be breaches in order to assist members of the profession in preparing their advertisements. These guidelines were disseminated to the legal profession in June, 2015.
5. The Committee has begun its review of the Legal Profession (Canons of Professional Ethics) Amendment Rules, 1998 with a

view to proposing amendments or the removal of some of the Canons.

#### 14. PROCEEDS OF CRIME ACT COMMITTEE

The Proceeds of Crime (Designated Non-Financial Institutions) (Attorneys) Order 2013 (hereafter called “the Order”) came into effect on 1<sup>st</sup> June 2014 to regulate the activities of attorneys who engage in financial and other specified activities as non-financial institutions under Part V of the Proceeds of Crime Act. By that date the Council had enacted consequential rules and regulations and had recruited personnel to enable the Council to monitor the specified activities of attorneys in keeping with the Council’s designation as the competent authority.

On 13 October 2014, by Claim No. 2014 HCV 04772, the Jamaican Bar Association instituted action in the Supreme Court against the Attorney General and the General Legal Council challenging the legality of the Order and seeking inter alia declarations as to the unconstitutionality of the legislation insofar as it applied to attorneys-at-law.

On 4 November 2014, pending the determination of the action, a Judge of the Supreme Court granted exemption from the Order and restrained the General Legal Council from exercising its functions as competent authority under s 91A(2) of the Proceeds of Crime Act thereby preventing the Council from carrying out inspections to verify whether attorneys were complying with the Act. On 11 December 2014 an appeal was filed by the Attorney-General to set aside the grant of the injunction and is pending.

The substantive action was heard in the period 23 to 26 March 2015 and judgment has been reserved. Pending the delivery of judgment, the injunction granted on 4 November 2014 remains in place and the Council is restrained from taking any steps to regulate or monitor the activities of attorneys under the Proceeds of Crime Act.

#### 15. INFORMATION TECHNOLOGY COMMITTEE

The website of the General Legal Council (the Council) continues to provide immediate and reliable information to members of the profession as well as to the public at large on matters concerning lawyers. A review of the statistics on Wordpress.com shows increased use of the site with visitors increasing exponentially over the period. Jamaicans comprise the largest grouping of visitors with the most frequently searched page continuing to be that which indicates the names of attorneys who are licensed to practice in the jurisdiction. However it is significant that there are visitors to the site from every corner of the

globe, with the USA, Canada, England and the Caribbean region accounting for the most frequent visitors outside of Jamaica.

The website being the principal communication tool between Council and the profession, provides current data on Continuing Legal Professional Development seminars provided by the Council, and updates on all issues of concern whether it be reports on court and disciplinary decisions or changes to legislation pertaining to practitioners and the practice of law.

Persons continue to post queries and receive feedback on the site. It is anticipated that the ensuing years will see even greater interactive communication by this medium.

#### 16. ACTION TO PROTECT CLIENTS' PROPERTY COMMITTEE

The following comprise the matters that have been addressed or are being addressed by the committee:

1. The two (2) sale transactions in which Ms. Clover Graham, deceased was acting, has still not been resolved. One of the parties has opted for a return of his deposit as he found another property to purchase. The other party wants to continue with the sale transaction. Funds in the possession of the GLC will then have to be reimbursed accordingly: refund to one party and pay out to Ms. Indera Persaud in the other, as she is now noted as the attorney having carriage of sale. The estate of Clover Graham paid monies into the GLC to cover the shortfall from both deposits which was not in her clients' account.
2. The Committee had received a report on the audit of the files from Ms. Cynthia Levy Brown. In addition, an advertisement was placed inviting her clients to contact the GLC. Approximately 4 responses were received and the committee has recommended a protocol to be followed for the return of these files. The protocol includes the submission of copies of certified picture identification of the relevant client; the client to provide a certified letter outlining the background of Mrs. Levy-Brown being retained by them; and if persons other than the client will be retrieving the file, then that person must be accompanied with the requisite letter of authority. If the client attends to retrieve the file, then they must carry appropriate identification as well. Resulting from the audit, there was a total of approximately 25 original documents including wills; birth and marriage certificates; duplicate certificate

of titles and deed polls. However, further information will have to be provided from the audit for a determination to be made as to how we ought to treat these documents. The committee extended their thanks to Ms. Sealy and her colleagues for the work done on the audit. This is still a work in progress.

3. Although Mrs. Brown-Chattoo had not taken over the law practice of Mr. Roylan Barrett, deceased, she is in possession of his files, having received them from Mrs. Barrett. The committee has decided to write to the widow of Mr. Roylan Barrett to ascertain whether she is one of the Executors/Administrators of his estate. Also in that capacity, whether she has made any arrangements for any files of clients that he would have had up to the time of his passing.
4. With respect to the estate of the late Ms. Carol Vassell, the GLC accepted the Committee's recommendation that it intervenes, and that the appropriate application be made to the Court. The GLC was of the view that the application ought to be made by in-house attorneys. The documents have been drafted and the Committee awaits confirmation from Ms. Annett Sealy that they have in fact been filed.
5. The GLC accepted the Committee's recommendation for the appropriate application to be made to the Court in an effort to protect the interest of the clients of Mr. Damian Masters. He did not attend several meetings scheduled for him with the GLC. We are awaiting confirmation from Ms. Annett Sealy that the relevant documents for Court have been drafted.

#### 17. LEGAL AID COUNCIL

Mrs. Michelle Champagne was appointed to represent the Council on this body. She attended meetings on February 27, March 27 and May 1, 2014.

#### 18. ACCOUNTING REPORTS COMMITTEE

During the year under review the Committee did the following:

1. Reviewed the Accounting Reports Regulations and recommended changes to the Regulations for the consideration of Council;
2. Commenced preparation of the Amendments to the Accounting Reports Regulations (this is still ongoing);

3. Considered several policy issues raised by attorneys and reviewed the Accounting Reports Regulation in order to provide guidance to management regarding the interpretation of the Regulations or the policy of the GLC towards the issue raised
4. Prepared standard form responses for Management regarding reminders to attorneys re filing of Accounting Reports and requests for extensions
5. Reviewed compliance with the Accounting Reports regulations and recommended next steps

Accountant Reports or Declarations are generally due by June 30 each year for the preceding calendar year (unless an attorney has a different 12 month period as his/her financial year). The average percentage compliance for the years 2000-2013 is 91.67%. To date, compliance for 2014 stands at 72.32%, however, we continue to receive accountant reports and declarations particularly for 2013 and 2014 and also for the earlier years.

Compliance level as at August 31, 2015 stands as follows:

Fee Year	No. Attorneys in Practice	No. Attorneys with Submissions	No. Attorneys Outstanding	Percentage Compliance	Percentage NON-Compliance
<b>2000</b>	928	812	116	87.50%	12.50%
<b>2001</b>	948	844	104	89.03%	10.97%
<b>2002</b>	934	847	87	90.69%	9.31%
<b>2003</b>	971	883	88	90.94%	9.06%
<b>2004</b>	1011	923	88	91.30%	8.70%
<b>2005</b>	1067	979	88	91.75%	8.25%
<b>2006</b>	1120	1030	90	91.96%	8.04%
<b>2007</b>	1158	1074	84	92.75%	7.25%
<b>2008</b>	1181	1116	65	94.50%	5.50%
<b>2009</b>	1263	1193	70	94.46%	5.54%
<b>2010</b>	1332	1261	71	94.67%	5.33%
<b>2011</b>	1404	1314	90	93.59%	6.41%

Fee Year	No. Attorneys in Practice	No. Attorneys with Submissions	No. Attorneys Outstanding	Percentage Compliance	Percentage NON-Compliance
<b>2012</b>	1500	1373	127	91.53%	8.47%
<b>2013</b>	1632	1449	183	88.79%	11.21%
<b>2014</b>	1785	1291	494	72.32%	27.68%

## 19. COMPENSATION FUND COMMITTEE

The Compensation Fund (“the Fund”) has been established pursuant to Section 42 of the Legal Profession Act.

The Fund has been established to compensate persons for losses suffered as a result of any act or omission by attorneys. Regulations are to be promulgated that will make provision for the funding and operation of the Fund.

The Council has established the Compensation Fund Committee, chaired by Mr. John Bassie, to consider the implementation, administration and regulatory procedures that will be required. This would include consideration of the regulations that will be required and how similar funds operate in other jurisdictions.

The Committee has produced two working documents in the form of rules and regulations for facilitating the operation of the Fund. The group had reviewed a number of jurisdictions that operated a Compensation Fund and drew on their experiences and formats to arrive at draft proposals for the purpose of discussion.

These documents were presented to the Council with a number of tabled points for consideration, discussion and/or guidance. The Committee also proposed guidance for an investment policy/committee that was thought to be necessary. The Council reviewed the documentation and made some recommendations and the Committee is now in the final throes of making the amendments to these rules and regulations.

The team has worked hard to arrive at this stage and looks forward to the next stage in finalizing these documents for final review and approval by Council. After which it is anticipated that the implementation stage will commence.

## 20. FINANCE AND ACCOUNTING COMMITTEE

During the period April 1, 2014 – March 31, 2015, the Finance and Accounting Committee has been focused on providing comprehensive support and guidance to both the Council and the CEO to augment the prudent management of the Council's financial and accounting activities. In 2013, the GLC began to administer additional operational and regulatory responsibilities, and as a result, many of the Council's administrative operations and activities were accordingly upgraded to generate improved efficiencies. The Committee has therefore continued to provide appropriate supervision and direction in the areas of revenue enhancement, expense containment, introduction of modern accounting systems, as well as the enhancing solid investment relationships with banks and other financial institutions.

One of the most significant contributions that was made by the Committee during the period under review has been to assist in the design and implementation of a financially sound revenue and expense budget that continues to efficiently monitor the Council's finances while providing detailed monthly financial reports in addition to other pertinent financial and administrative information.

## 21. PRACTISING CERTIFICATE FEES

The following fee structure remains in effect:

Less than five years' standing	-	\$10,000.00
Five years' standing but less than fifteen	-	\$20,000.00
Fifteen years standing and over	-	\$30,000.00
Attorney-at-law who has retired from practice	-	\$10,000.00
Attorney-at-law in the first year of practice who applies for a practising certificate after September 1 in that year	-	\$5,000.00

It is estimated that there are Two Thousand, Seven Hundred and Forty-Nine (2,749) attorneys on the roll. In 2013/2014 One Thousand, Seven Hundred and Eighty-Five (1,785) attorneys held practising certificates. The Council has published on its website, a list of attorneys who are entitled to practise by virtue

of their having paid their practising certificate fees. The Council also continues to work with the Chief Justice, the Registrar of Titles and other relevant departments to ensure that persons who are not entitled to practice are not allowed to do so.

## 22. APPLICATIONS FOR ENROLMENT

Applications for qualifying certificates were received from 215 persons and approved as set out in Appendix I.

This seeks to correct item No. 20 of General Legal Council's Annual Report for the period April 1, 2013 to March 31, 2014, wherein the figure of 287 was reported as the number of applications received for qualifying certificates the during that period. Applications for qualifying certificates were in fact received from 162 persons and approved as set out in Appendix II.



## **THE DISCIPLINARY COMMITTEE OF THE GENERAL LEGAL COUNCIL**

The Disciplinary Committee of the General Legal Council has specific responsibility for the maintenance and enforcement of discipline in the legal profession by the examining and hearing of complaints laid against attorneys-at-law.

### **23. MEMBERSHIP OF THE DISCIPLINARY COMMITTEE**

During the year under review, the following persons served on the Disciplinary Committee:

<b>DISCIPLINARY COMMITTEE MEMBERS</b>	
Mrs. P. Benka-Coker, Q.C. - Chairman	
Mr. Peter Champagne	Mrs. Ursula Khan
Mrs. Judith Cooper Batchelor	Mrs. Gloria Langrin
Miss Lilieth Deacon	Mr. Jerome Lee
Mr. Richard Donaldson	Mrs. Margarette Macaulay
Mr. Winston Doulgas	Ms. Debra McDonald
Mr. Lincoln Eatmon	Mr. Dane Marsh
Dr. Adolph Edwards	Mr. Charles Piper
Mr. Patrick Foster, Q.C.	Mrs. Jeanne Robinson-Foster
Ms. Katherine Francis	Mr. Walter Scott, Q.C.
Ms. Daniella Gentles	Mrs. Tana'ania Small Davis
Mr. John Graham	Dr. Randolph Williams
Mr. Trevor Ho-Lyn	Mr. Allan Wood, Q.C.
Mr. Christopher Kelman	

The tenure of the above membership ended on September 30, 2014. The membership of Messrs. Wood and Eatmon also ended on September 30, 2014. Ms. Katherine Francis was appointed in September 2014 and Mr. Dane Marsh and Mrs. Tana'ania Small Davis were appointed in December 2014.

## 24. MEETINGS

During the period April 1, 2014 to March 31, 2015, a total of ten (10) general meeting were held as follows:-

2014: April 26, May 31, June 28, July 26, September 27, October 25 and November 22

2015: January 24, February 28 and March 28.

### ATTENDANCE BY MEMBERS AT MONTHLY MEETINGS 2014 - 2015

<b>NAMES</b>	<b>TIMES POSSIBLE</b>	<b>TIMES PRESENT</b>	<b>TIMES EXCUSED</b>
Scott, Q.C., Walter (Mr.)	10	7	3
Benka-Coker, Q.C. Pamela (Mrs.)	10	10	-
Champagnie, Peter (Mr.)	10	4	4
Cooper-Batchelor, Judith (Mrs.)	10	5	1
Deacon, Lilieth (Miss)	10	7	2
Donaldson, Richard (Mr.)	10	2	-
Douglas, Winston (Mr.)	10	4	5
Eatmon, Lincoln (Mr.)	4	-	1
Edwards, Adolph (Dr.)	10	-	-
Eatmon, Lincoln (Mr.)	4	-	1
Edwards, Adolph (Dr.)	10	-	-
Foster Q.C, Patrick (Mr.)	10	7	3
Francis, Katherine (Miss)	6	2	1
Gentles-Silvera, Daniella (Mrs.)	10	9	1
Graham, John (Mr.)	10	3	4
Ho- Lyn, Trevor (Mr.)	10	9	-
Kelman, Christopher (Mr.)	10	7	1
Khan, C.D, Ursula (Mrs.)	10	10	-
Langrin, Gloria (Mrs.)	10	8	-
Lee, Jerome (Mr.)	10	8	-
Macaulay, Margarette (Mrs.)	10	7	3
Marsh, Dane (Mr.)	3	3	-
McDonald, Debra (Mrs.)	10	8	2
Piper, Q.C, Charles (Mr.)	10	7	2
Robinson-Foster, Jeanne (Mrs.)	10	4	4
Small-Davis, Tania'ana (Mrs.)	3	2	1
Thomas, Michael (Mr.)	10	5	5
William, Randolph (Dr.)	10	10	-
Wood,Q.C, Allan, (Mr.)	4	1	3

25. ATTENDANCE BY MEMBERS AT WEEKLY SITTINGS

<b>NAMES</b>	<b>TIMES POSSIBLE</b>	<b>TIMES PRESENT</b>	<b>TIMES EXCUSED</b>
Scott, Q.C, Walter (Mr.)	22	20	2
Benka-Coker ,Q.C, Pamela (Mrs.)	42	40	2
Bovell, Christopher (Mr.) (Resigned)	5	4	1
Champagnie, Peter (Mr.)	21	18	3
Cooper-Batchelor, Judith (Mrs.)	13	13	0
Deacon, Lilieth (Miss)	15	13	2
Donaldson, Richard (Mr.)	12	12	0
Douglas,Winston (Mr.)	10	8	2
Eatmon, Lincoln (Mr.)	5	4	1
Edwards, Adolph (Dr.)	18	18	0
Foster Q.C, Patrick (Mr.)	16	16	0
Francis, Katherine (Miss)	3	3	0
Gentles-Silvera, Daniella (Mrs.)	18	18	0
Graham, John (Mr.)	24	23	1
Ho- Lyn, Trevor (Mr.)	15	14	1
Kelman, Christopher (Mr.)	15	15	0
Khan, C.D, Ursula (Mrs.)	24	23	1
Langrin, Gloria (Mrs.)	30	28	2
Lee, Jerome (Mr.)	25	23	2
Macaulay, Margarette (Mrs.)	19	17	2
Marsh, Dane (Mr.)	1	1	0
McDonald, Debra (Mrs.)	22	22	0
Piper, Q.C, Charles (Mr.)	36	34	2
Robinson-Foster, Jeanne (Mrs.)	12	9	3

26. SEMINARS

No seminars were held by the Disciplinary Committee during the year under review.

27. ORDERS MADE AGAINST ATTORNEYS

**Tania A. Chambers** was found guilty of professional misconduct contrary to section 12(1) (a) of the Legal Profession (Accounts and Records) Regulations 1999 for her failure to deliver Accountant Reports to the Secretary of the General Legal Council for the years 2001, 2002 and 2007 contrary to sections 16 (1) and

17 of the said Regulations, 1999. The Committee ordered that the Attorney Tania A. Chambers be struck from the Roll of Attorneys-at-law entitled to practise in the several courts of the Island of Jamaica. The Attorney was ordered to pay costs in the sum of \$50,000.00 to the General Legal Council..

**The order was made on the 26<sup>th</sup> April, 2015.** (The attorney has since apply for a re-hearing.)

**Marie Judy Chambers** was found guilty of grave professional misconduct in having breached the provisions of Regulation 16(1) of the Legal Profession (Accounts and Records) Regulations 1999 for her failure to deliver Accountant Reports to the Secretary of the General Legal Council for the years 2004, 2005, 2006, 2007, 2008, 2009 and 2010 and for failing or refusing to advance any explanation of this conduct. Her misconduct extends also to her neglect or refusal to display any intention that she intends to take steps to remedy the breaches despite having had many opportunities to do so. The Committee ordered that the Attorney, Marie Judy-Ann Chambers, be struck from the Roll of Attorneys-at-law entitled to practise in the several courts of the Island of Jamaica. The Attorney was ordered to pay a sum of \$100,000.00 to the General Legal Council as a contribution towards costs.

**The order was made on the 26<sup>th</sup> April, 2014.** (The attorney has since applied for a rehearing of the matter, which has been set for 4<sup>th</sup> July, 2015)

**Jennes Vashti Anderson** was found guilty of professional misconduct in having breached Regulation 16(1) of the Legal profession (Accounts and Records) Regulations 1999 for her failure to deliver Accountant Reports to the Secretary of the General Legal Council for the years 2000, 2001, 2002, 2003 and 2004 as required and has thereby committed acts of misconduct in a professional respect pursuant to Regulation 17 of the said Regulations. The attorney was ordered to pay a sum of \$350,000 for costs of which \$150,000.00 is to be paid to the Attorney-at-law for the Complainant and the sum of \$200,000.00 to be paid to the General Legal Council.

**The order was made on the 2<sup>nd</sup> May, 2014** (The Attorney has since filed an appeal which appeal is awaiting a date to be fixed in 2015.)

**Lloyd Sheckleford** was found guilty of professional misconduct contrary to section 12(1) (a) of the Legal profession (Accounts and Records) Regulations 1999 for his failure to deliver Accountants Reports to the Secretary of the General Legal Council for the years 1999, 2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, and 2011 contrary to section 16(1) and 17 of the said Regulations. The attorney was ordered to pay a sum of \$480,000 and costs of \$50,000.00 to the General Legal Council on or before 5th September, 2014.

**The order was made on 31<sup>st</sup> May, 2014. (The attorney has since paid on the 29.8.14)**

**Lloyd Sheckleford** was found guilty of professional misconduct for his failure and or neglect to pay practising certificate fees for the years 1984 to 2006

contrary to the provisions of sections 5 (2) of the Legal Profession Act and in breach of Canon II (j), Canon III (f) and Canon V(s) of the Legal Profession (Canons of Professional Ethics) Rules which states "Subject to the provisions of subsection 2 of section 5 of the Principal Act, an attorney shall not practice as a lawyer except by virtue of and in accordance with the practicing certificate issued to him by the General Legal Council.

As a consequence, and having given consideration to all the circumstances, the panel imposed a fine of \$350,000.00 on the attorney and costs of \$100,000.00 to be paid to the General Legal Council.

**The order was made on the 26<sup>th</sup> April, 2014. (The matter is on appeal)**

**Arlene Beckford** was found guilty of professional misconduct for her failure to provide information to her client in a sale transaction which she commenced for the Complainant in or around February, 2012. The panel found that the attorney's conduct in this matter constituted neglect of a deplorable and inexcusable nature and concluded that the attorney has committed the acts of professional misconduct as alleged by the complainant. The panel was of the view that it was unacceptable and inexcusable for an attorney charged with the conduct of a matter on behalf of a client to fail or refuse to provide information or documentation relevant in the matter to the client.

The Panel therefore ordered that the **Attorney be suspended for a period of (2) years from May 1, 2014** and that the attorney pays the costs of these proceedings in the sum of \$125,000.00, of which \$50,000.00 is to be paid to the Complainant and \$75,000.00 to be paid to the General Legal Council.

**The order was made on the 1<sup>st</sup> May, 2014. (The matter is on appeal)**

**Henry Charles Johnson** was found guilty of professional misconduct for his failure to deal with his client business with due expedition and to provide him with information with regard to judgment obtained for the complainant on April 4<sup>th</sup> 2008. There was no explanation from the attorney for the delay of one year between obtaining the judgment and making an application for a Writ of Seizure and Sale, stamped on the 29<sup>th</sup> May, 2009. The complainant testified as to the attempts made by him to obtain information from the Attorney as to the progress of his business to no avail.

The conduct was aggravated by the fact that the Attorney failed to attend at the Disciplinary Committee hearings when so required in order to respond to the complaint, in breach of the Legal Profession Canon of Profession (Amendment) Rules 1983 paragraph 2 (f)

The panel ordered that the Attorney Henry Charles Johnson pays a fine in the sum of \$200,000.00 to the General Legal Council, of which the sum of \$150,000.00 was to be paid to the Complainant. The panel ordered that the fine with all outstanding costs amounting to \$28,000.00 be paid within 30 days of the service of the Order.

**The Order was made on the 15<sup>th</sup> November, 2014 (This matter is on appeal)**

**Paulette Warren** was found guilty of professional misconduct for her failure to carry out the business for which she was obliged to do. She has proffered only excuses for the delay and has provided no information to the Complainants as to the progress of the Complainants' business. The Complainants agreed to purchase 3 lots of land in a subdivision situated at Kingwood Pen, Westmoreland. The lots were priced at US\$20,000.00 each and the contract required a 40% down payment of US\$24,000.00, a second payment of US\$24,000.00 three months later and six months later a final payment of US\$12,000.00 in exchange for title to the 3 lots. Two payments totaling US\$48,000.00 were made to the Attorney along with a smaller sum of US\$766.00 which the Complainant stated was to cover stamp duties etc. To the date of the complaint the Attorney has failed to advise the Complainants of a date to pay the balance of the purchase price and receive their titles. The attorney has failed to keep the Complainants up to date as to the progress of the transaction and in the last two years preceding the complaint, had ceased all communications with them.

The Panel ordered that the Attorney, Paulette A. Warren-Smith's name be struck from the Roll of Attorneys who practise in the several courts of the Island of Jamaica. The attorney was ordered to make restitution forthwith to the Complainants in the sum of US\$48,766 plus interest at the rate of 3% per annum on the sum of US\$24,766.00 from the 27<sup>th</sup> September, 2001 to the date of 31<sup>st</sup> May, 2014 and interest at the rate of 3% per annum on the sum of US\$24,000.00 from the 12<sup>th</sup> April, 2003 to the date of 31<sup>st</sup> May, 2014. The Attorney was also ordered to pay to the General Legal Council costs of \$50,000.00.

**The order was made on the 31<sup>st</sup> May, 2015.**

**Richard Bonner & Terrence Ballantyne.** These complaints were withdrawn against the Attorneys. The Complainant had sought leave to re-open the complaints but the panel refused this application on the grounds that there was no proper basis on which the panel could exercise its discretion to revoke the leave granted to the Complainant to withdraw the complaints and to re-open the complaints. This was even more so when the agreement had been acted upon and the various sums agreed on by the parties paid out by the General Legal Council.

**The order was made on 31<sup>st</sup> day of July, 2014**

**Owen Kirkwood Clunie** was struck from the list of attorneys-at-law entitled to practise in the several courts of the island of Jamaica on the 28<sup>th</sup> September, 2013 for his failure to account to the Complainant for all monies in his hand for the account or credit of the Complainant in the purchase of premises for and on behalf of the Complainant. The attorney was also ordered to make restitution in the sum of \$700,000.00 with interest thereon at the rate of 6% per annum from the 31<sup>st</sup> July, 2012 plus costs of \$20,000.00 to the Complainant.

An appeal was pursued in the court of Appeal (Misc. Appeal No. 3 of 2013) by the Attorney on the 31<sup>st</sup> July, 2014. The Court of Appeal allowed the appeal in

part, and quashed the order that was made on the 28<sup>th</sup> September, 2013 and remitted the complaint for the Panel to hear submissions in mitigation and to determine the sanction thereafter. The Court of Appeal decision was delivered on the 22<sup>nd</sup> September, 2014.

The panel reconvened and heard submissions in mitigation on the 5<sup>th</sup> & 10<sup>th</sup> November, 2014. Although the direction of the Court of Appeal was for the panel to hear submissions in mitigations and to determine the sanction thereafter, the Respondent was permitted by the Panel to lead evidence by way of mitigation in addition to making submissions.

By way of conclusion, the Panel reiterated that the striking off order which it proposed to make was not imposed with the intent of punishing the Respondent, but rather in order to protect the public and the reputation of the profession. The Panel found that the Respondent's misconduct amounted to extreme dishonesty and there were, in their view no exceptional or extenuating circumstances warranting the imposition of a lesser sanction. The panel concluded that a lesser sanction would be so shocking that it would damage the reputation of the legal profession in the eyes of right thinking persons and it would undermine the maintenance of the high standards of behavior and honesty by members of the legal profession.

In the circumstances having considered the evidence and submissions tendered for the Respondent by way of mitigation, the panel saw no reason to deviate from the order made on the 28<sup>th</sup> September, 2013 and therefore ordered that **the name of Owen Kirkwood Clunie be struck off the Roll of Attorneys-at-law entitled to practice in the several courts of the Island of Jamaica**. Restitution having been made and the Complainant's costs having been paid the panel made no order in that regard.

**The order was made on the 24<sup>th</sup> January, 2015**

**W. Anthony Pearson** was reprimanded for failing to advise the Complainant as to the progress of her matter. The Attorney was ordered to pay the costs of the proceedings in the amount of \$20,000.00 on or before the 31<sup>st</sup> January, 2015.

**The order was made on the 31<sup>st</sup> January, 2015. To date the amount has been paid.**

**Evol Lyn-Cook** was found guilty of professional misconduct for his failure to procure title for and on behalf of the Complainant in accordance with Agreement for Sale dated August 31, 1992. The Complainant paid the deposit to the Attorney and was told that the cost of obtaining the title would be taken out of the deposit. The Complainant paid the balance of purchase money by three instalments and followed up with the Attorney with regard to getting his title. The Complainant later learnt that the property needed to be surveyed and subdivision approval was required and granted on 1<sup>st</sup> September, 2000 from the St. Ann Parish Council. However the Complainant later found out that the Agreement for Sale was not stamped by the Attorney, and so the transfer could not go any further. The Panel found that the attorney failed to stamp the Agreement for Sale when the agreement was signed by the Vendor and the

Complainant in 1992. It was not until 2002 that the Attorney submitted the agreement to the Stamp Commissioner. That was 10 years after the agreement was signed. The Panel concluded that there was no excuse for this as it should have been stamped within 30 days after it was signed.

The panel ordered that the Attorney, Evol Lyn Cooke be fined a sum of \$350,000.00, the entire fine to be paid to Complainant as compensation for the delay and costs that he has incurred and may have to incur to ensure that the matter undertaken by the Attorney is completed.

The Attorney was also to pay to the Complainant the sum of US\$590.00 as costs ordered on the 26<sup>th</sup> October, 2013.

**The order was made on the 28<sup>th</sup> March, 2015. (Not paid)**

### **Summary of Complaints 1<sup>st</sup> April, 2014 - 31<sup>st</sup> March, 2015**

Number of Complaints pending at the commencement of the year	402
Number of Complaints filed in the current year	<u>163</u>
	570

#### **Number of complaints considered at the general meetings of the Disciplinary Committee as at March 31, 2015:**

	155	
Number of complaint with prima facie case found	92	
Number of complaints with no prima facie case		(49)
Number of complaints withdrawn	---	
Number of complains dismissed		

#### Complaints dealt with at the hearings:

Number of complaints withdrawn	43	
Number of complaints dismissed	43	
Number of complaints struck out for want of prosecution	03	
Number of complaints upheld	<u>13</u>	
		<b><u>(102)</u></b>
Number of complaints disposed of		<b><u>(151)</u></b>

Number of Complaints pending at the end of the year	<b><u>414</u></b>
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#### **Appeals:**

Number of Complaints appealed	7
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**Two of these attorneys applied for a rehearing.**



## 27. INCOME AND EXPENDITURE

A statement of the Council's Income and Expenditure for the period 1<sup>st</sup> April, 2014 to 31<sup>st</sup> March, 2015 which is extracted from its audited Financial Statement is set out below:

<b><u>INCOME</u></b>	<b><u>\$</u></b>
Practising Certificate Fees	39,250,965
CLPD	7,575,615
Interest on Fixed Deposit	2,088,564
Fines	40,000
Other	<u>758,407</u>
	49,713,551
Administrative and General	<u>(65,609,176)</u>
Deficit from operations	<u><b>(15,895,625)</b></u>

### **EXPENDITURE:**

Advertising	690,681
Audit and accounting fees	650,450
Bank charges	684,612
Bad debt	388,914
Depreciation	2,873,243
Donation	57,859
Utilities	1,702,900
Insurance	97,554
Legal and professional fees & expenses	6,875,233
Meeting expenses/workshop	42,653
Office expenses	387,534
Office Rent	2,289,237
Printing, stationery and postage	1,579,632
Prior year adjustment	400,248
Repairs and maintenance	3,551,641
Salaries, wages and related costs	38,740,917
Security	875,504
Seminar expenses	42,120
Staff welfare	666,332

Staff training	160,000
Travel and accommodation	968,617
Uniforms	<u>307,691</u>
	<u>65,609,176</u>

**APPENDIX I****ENROLMENT FOR THE PERIOD APRIL 2014 – MARCH 2015**

1. ADAMS, RACHEL ELEANOR
2. AFFLICK, KARLENE EULANDA
3. ALLEN, KERRI-ANN TANEISHA
4. ARMSTRONG, ANTONIA S.
5. BAILEY, CLAUDINE
6. BARRETT, NATANEE B.
7. BECKFORD, ZAPHIA RICARDO
8. BLACK, LUDLOW DAVID A
9. BLAIR, VENESSA JOHANNA
10. BLYTHE, YANIQUE TRISHANNA
11. BOND, RACHEL ELIZABETH F.
12. BOOTHE, SHAUNTAE
13. BRADY, CASEY-ANN VANIECE
14. BRAMWELL-DALEY, DIANDRA
15. BROWN, CLOWENSE ELIZABETH
16. BROWN, HIADY KAY
17. BROWN, JOVANNA NICOLE
18. BROWN, KRISTOPHER ALDO
19. BROWN, MELISHA VALORIE
20. BROWN, PETAL KEMIESHA
21. BROWN, SHAUNA-KAEY LATOYA
22. BROWN, VICTORIA WILGRET
23. BRYAN, DEBRA ALEXANDER
24. BULLOCK, GARETH HOWARD
25. CAMPBELL, CLIFTON DAVION
26. CAMPBELL, NATALIE ANTONNETTE
27. CAMPBELL, TAMI-ZIE VANESSA
28. CANNON, KERRY ANN
29. CARTY, RYAN ALEXANDER
30. CHRISTIE, DENISE MARIE

31. CLARKE, CARDENA L. U.
32. COGLE-DEHANEY, TAMEKA HYACINTH
33. COLLINS, GRACE-ANN OLIVIA
34. CROOKS, SHANIQUE ANEISHA
35. CUFF, TREVOR RADCLIFF ANTHONY
36. DACRES, SHARA-KAY
37. DALEY, DWIGHT FLORIZEL
38. DALLING, SHANE ANDRE
39. DICKSON, ROLSTON OMAR
40. DIGGS-WHITE, JANETH
41. DIXON, JEROME
42. DOBSON, KERINE JODY-ANN
43. DOCKERY, AMAL GIZEL JEHAN
44. DONALDSON, MELESIA LEURICE
45. DONALDSON, RACHEL REENACORMEKA
46. DOWNY, UDINE GEORGIA
47. DUHANEY, KRISTINA ALICIA
48. DUNBAR, LISA-MARIE
49. EARLE, NICOLA TRACEY-ANN
50. EBANKS, JORDANNE-MARIE
51. ECCLESTON, LORENZO JIMMY
52. EDMONDSON, COLEASIA
53. EDWARDS, JUDI-ANN KARIE
54. EDWARDS, PAUL RAJIV
55. EDWARDS, SHORNA-KAYE COLLEEN
56. ELLIS, SACHOY LAFANIA-DAVIEKA
57. FENNELL, VANESSA SHANTANA
58. FERGUSON, LEON ORLANDO
59. FISHER, KRISTA-GAYE A.
60. FLETCHER, KRISTEN KAMILLE
61. FLETCHER, SAFFRON ATHENA
62. FOLKES, JESSICA NOELLE
63. FOOTE, ABLE-DON ST. LUKE
64. FOOTE, KEELA

65. FRANCIS, ECIAN CANDACE
66. FRANCIS, NICOLE ROYANNA
67. FULLER, DONIA JOEVION
68. GAYLE, NOELLE RAINE-PATRICE
69. GORDON, FELICIA S.
70. GRAHAM, ANDREW CHRISTOPHER ST. PHILIP
71. GRAHAM, SAMIYRA SATRISH
72. GRANT, DEANDRA ALLISON ROBERTA
73. GRAY, GWAYNE RAFIK EMILLIO
74. GREEN, SHAMSI SEIMA
75. GREY, DAVID DWIGHT
76. HACKER, LOUIS JEAN ALEXANDER
77. HAMILTON, CARSON ALISTAIR
78. HAMILTON, JODI-ANN ALEXIA
79. HAMILTON, LISANNE JENIELLE
80. HAUGHTON, HASANI PILI JELANIE
81. HAYLES, MICHAEL ANDREW
82. HENRY, CHRISTOPHER BRADFORD
83. HENRY, YOLANDE ST. THERESA
84. HEWITT, DEMAR KEMAR
85. HOSIN, GABRIELLE ROXANNE MAUNSELL
86. HUNTER, ALLAN FITZROY
87. HUSSEY, RHONDENE MARISA
88. HUTCHINSON, DEBBIE ANN
89. HYLTON, JESSICA SAMANTHA
90. JACKSON, PAULA JEANNE
91. JAMES, SHAUNA-KAY ALEXIA
92. JAMES, SHAUNA-KAYE ALECIA
93. JOHNSON, DIAN CAMILLE
94. JOHNSON, JANINE LORRAINE
95. KELLY, KITANYA LADONNA
96. LANNAMAN, ANDREA CHARMAINE
97. LAWRENCE, ANDREW KARL
98. LAWRENCE, TONEIPH ADRIAN

99. LAWSON, APRILL ANTOINETTE
100. LEE, HEATHER JOANNA
101. LEE, MICHELLE THERESA
102. LEVY, ENIS YVONNE
103. LEWARS, D'ANDRA ROXANNE
104. LEWIS, DONNA MARIE
105. LEWIS, MAUREEN JENNEVER
106. LOWE, KIMBERLEE SHAMARA
107. LOWE, SUE-ANN
108. LUE, ONELLA H.
109. LYNCH, BEVERLEY INGRED
110. MAIR, SHANNON DANIELLE KERISHA
111. MALCOLM, JOMARIE AUDREY BRYNHILD
112. MALCOLM, RENEE LATOYA
113. MARAGH, ANDRE DWIGHT
114. McCURDY, HENRY GEORGE
115. McFARLANE, DENISE ANGELLA
116. McGLASHAN, KADIAN ALICIA
117. McLAREN BRYAN, CHANTAL MARIA VENNESSA
118. McLARTY, RACHEL YVONNE
119. MEIKLEJOHN, ALETHIA N.
120. MELBOURNE, WALTER GEORGE
121. MEW, KERRI-ANN
122. MONCRIEFFE WIGGAN, JULIA BELINDA
123. MORGAN, JONATHAN DAVID KOAYERA
124. MORGAN, SAMUEL HECTOR
125. MORRIS, ABINA
126. MORRIS, KERON ERWIN
127. MORRIS, KIMBERLEY MEJA-ANN
128. MOULTON, ANDRE KASKWAYNE
129. NEIL, PAULETTE
130. NEIL, REBECCA PAULA
131. NEMBHARD BLAKE, NICOLE GAIL SIMONE
132. NOBLE, AKUNA SADE

133. O'GILVIE, RICHARD DANE-ANDREW
134. O'GILVIE, SYLEEN JACQUELINE ELIZABETH
135. OSBORNE, SHYVONNE
136. PANTON, STEWART MATTHEW O.NEIL
137. PATTERSON, DANE KIRK
138. PORTER, JANEEN ANNIKA DONNELLE
139. PRYCE, JODI-ANN LATOYA
140. QUARRIE, JODI-ANN TIFANNY
141. REID, VANESSA BELINDA
142. RHOOMS, LISA DIANA
143. RICHARDS, WILTON GEORGE
144. ROBINSON, TRISIAN NICKOY
145. ROBINSON, KEMAR RACQUE
146. ROBINSON, NEIDENE
147. ROBINSON, SHERNETT EVEREE
148. ROBINSON, TRISIAN NICKOY
149. ROBINSON-MILLER, KARLENE KAMEKA
150. ROCHESTER, ROXANNE RAMONIA
151. ROWE-LOGAN, DACIA PETAGAY
152. RUSSELL, CHRISTINA M.
153. SABDOUL WILLIAMS, JENEIVE NICOLE
154. SCARLETT, KATHALEE ROMONA MELANE
155. SCOTT, MONIQUE DORAINE
156. SCOTT, YACKEISHA TERUKUH MIKALA
157. SHERMAN, JOSHUA MICHAEL
158. SHIELDS, COLETA ANNMARIE
159. SILVERA, KETHA ANETTA
160. SIMPSON, CHANTAL KACIA
161. SIMPSON, TONAE KHALIA
162. SMALLING, JURONEL KANDIAN R.
163. SMELLIE, SUE-ANN RENNAE
164. SMITH, AVA-GAYE ALICIA
165. SMITH, CHARMAINE CLAUDIA
166. SMITH, CIEANNA THASES

167. SMITH, ERROL CHRISTOPHER
168. SMITH, ROXAINE ANNETT
169. SMITH, SASHREE SUEN ODIA
170. SMITH, YANIQUE NAKITA
171. SPENCE, BJON CHEVIN
172. SPENCE, NEICHELE JELLISA
173. STAINES, ANMARIETA MELESIA
174. STAIR, ELIZABETH ANGELA
175. STEPHENSON, IAN ROMAR
176. STERLING, MICHELLE GEORGIA
177. TAYLOR, DONALD ST. PATRICK
178. TAYLOR, KIMBERLY LESA-MARIE
179. THOMAS, DAMALI AINSLEY
180. THOMAS, DENISE CHRISTINE
181. THOMAS, MANDI ABIGAIL
182. THOMPSON, CHANTAL ALICIA
183. THOMPSON, KIMONE MONIQUE
184. THOMPSON, MICHELLE ANTOINETTE
185. THOMPSON, SJELLY-ANN ANTOINETTE
186. TOWNSEND, BRIDGETTE SHANETTE CHARMAINE
187. TROWERS, SHANICE
188. TULLOCH, ROMAIN LEJEAN
189. TURNQUEST, DANIELLE A.
190. VASELL, DAVION LEON
191. VERNON, REE ALLISON
192. VERNON, TONIE-BETH ANELI
193. WADE, SHAWN DENNIS
194. WALFORD, NICOLE ROXANNE
195. WALLACE, MARIANNE LATOYA
196. WALLEN, COLLEEN ANA-KIM
197. WATSON, JEAN MERL
198. WATSON, SHEENA-HOPE TAHNEE
199. WATSON, TASHOY TASHANA
200. WEDDERBURN, ANDRE RICARDO



201. WELCH, CARMEN ANGELICA
202. WEST, KESHIA TAMARA
203. WEST, TRESSA ANDREA
204. WHITE, ABI-GAYE TAMAR
205. WHITTAKER, KYMBERLI ROXANNE
206. WHITTINGHAM, JORDAN SCOTT
207. WILKINS, CARL
208. WILLIAMS, MICHAEL ANTHONY
209. WILLIAMS, JANEVE EQUAILLA
210. WILLIAMS, JANIQUE AYLISHA
211. WILLIAMS, JONATHAN C. A.
212. WILLIAMS, STEPHEN MARCUS DALBERT
213. WILSON, DAVORNA TAMIKA
214. WOOD, JUDINE TAMIKA FRANCINE
215. WRIGHT, ANWAR MARK-ANTHONY

**APPENDIX II****ENROLMENT FOR THE PERIOD APRIL 2013 – MARCH 2014**

1. ALLIMAN, JASON B.D.K
2. ANDERSON, MARIO JEAN-PIERRE
3. ATCHINSON, DOROTHY
4. ANTOINE, CHRISTOPHER
5. BADLEY, JOHN
6. BAILEY, MARISSA GEORGETTE ANN
7. BARRETT, JAHYUDAH RAMONIA
8. BARRETT, RAUN
9. BAUGH-WHITE, NORDIAN
10. BENNETT, ANDREI WAYNE
11. BERNARD, DEANROY RALSTON
12. BERNARD, PHILIP WESLEY
13. BIGGS, ANNISHA YANIQUE
14. BLAIR, SAMANTHA ANDRELEE
15. BOOT-WILKINS, SASHA-ANN
16. BOWEN, ALICIA YANIQUE
17. BROWN, CHRISTOPHER
18. BROWN, KONRAD-ALLAN JEVON
19. BRYAN, THERESA MONIQUE
20. CAMERON-ANGLIN, TRICIA
21. CAMPBELL, JEBBY NICOLE
22. CAMPBELL, KEITH

23. CAMPBELL, LORRAINE MARIE
24. CAMPBELL, ROSALYN MARJORIE
25. CAMPBELL-DOUGLAS, DAWN
26. CASE, JERMAINE
27. CHIN, LORRAINE MARIE
28. CLARKE, DAVID WAYNE
29. CLARKE, MONIQUE ANTONNETTE
30. CLARKE, SHANNAN MONIQUE
31. COOKHORN, CAMMECA LOTOYA
32. COORE, ANDRE
33. COOTE, ALLISON ALICIA
34. COUSINS, O'SHAIN DERRON
35. DALEY, MICHELLE ALTHEA
36. DALEY, SAMANTHA SELLINE
37. DALLAS, ROMAR RICHARD
38. DAVIS, IAN PATRICK
39. DAVIS, PETRA-LEE
40. DELANY, DUSTIN DAVID PHILLA
41. DOUGLAS, MELISSA MERCEDES
42. DUHANEY, ANDRE PAUL
43. DUNKLEY, SHAKEIRA NISHARIA
44. EDMOND, TAMICA NASINGH
45. EDWARDS, KERRI NICOLE
46. EDWARDS, SUZETTE MARIE
47. ELLIOTT-WILLIAMS, GABRIELLE DONIQUE

48. EVANS, EVAN HUGH
49. FACEY, JASON MARC ALEXANDER
50. FERGUSON, OWEN
51. FERGUSON, PAULA-SUE GARNETTE
52. FORBES, JANEK M.
53. FORSYTHE, CLAUDIA ANGELLA
54. FRANCIS, FRANCESCA TAVIA
55. FRANCIS, TOSYA VELLINE
56. FRECKLETON, CARIAN DIANAH
57. FREEMAN, ALTHEA ALVERINE
58. FRITH, TERRY ANN ANTHIA
59. FULLERTON, NICOLE-ANNE L.
60. GABBADON, MATTHEW DANE
61. GONZALES, JUNIOR MICHAL
62. GORDON TAYLOR, LECIA-GAYE PATRICE
63. GORDON, ANASTASIA ALECIA
64. GORDON, SIMONE NICOLE
65. GRAHAM, CINDI-KAY ANTONETTE
66. GRAHAM, TRASHIKA
67. GREAVES-FEARON, KALISA
68. GREEN, NATASHA DEANNA SIMONE
69. GREEN, TANNECE KARYLL-ANN
70. GUYAH, TERRI-ANN HANORA
71. HALL, DANNEIL NATALEE
72. HAMILTON, CHADRICK JON-PAUL
73. HARPER, TAMSYM LATOYA

74. HARRIOTT, KEVIN JOHN
75. HENRY RAMDIAL, SHARON ANTOINETTE
76. HENRY, YANIQUE AMOY
77. HINDS, HOWARD WADE
78. HUNTER, SHANIEL TESHEKA
79. JACKSON, CAROLYN DOLTON
80. JOHN, LA DONNA TANNIKA KIM
81. JOHNSON, DELROY HUGH
82. JOHNSON, JEFFRY
83. JOHNSON, SHALLAMAR DEANNA
84. JONES, ADAM MONTGOMERY
85. JONES, RICHARD ANDREW DAVE
86. JONES, SCOTT KYLE
87. JUNOR, NIEOKER VENESSA
88. KNIBB, JANELLE PAULA DENISE
89. KNIGHT, FRANCOIS NEWTON
90. KNIGHT, STACEY
91. LATIBEAUDIERE, LATOYA
92. LAWRENCE, ALLISON TONNIE
93. LEWIS, KRISTIN DANIELLE LORRAINE
94. MARSHALL, HOPETON
95. MATTHEWS, CECELIA CLAUDETTE
96. MCBEAN, AFFIA RUBY-ANN
97. MCDONALD-RILEY, CAROLYN
98. MCEKRON, KEMOY ORANE
99. MCKELLAR, AMANDA KRYSTAL

100. MILLER, ANO MAGGIELIN
101. MITCHELL, SHAUNA-GAY KARESSE
102. MOORE, ROBERT LEONARDO
103. MORGAN, BARTLETT DALMANE
104. MORGAN, NICOLE ORECIA
105. MULLINGS, ROWAN OLIVER
106. MUNROE-WILLIAMS, PATRICE ANTONETTE
107. MYERS, KADIAN ALECIA
108. NEWMAN, ANNEKE JOY-MARIE
109. PASCOE-MUIR, KELLY COLEEN
110. PENNANT, AYANA NYAMEKYE
111. PERALTO, TIAN RAYNA
112. POWELL, KENYATTA GEORGE
113. REDDIE, SHERRINE CHERYL-ANN
114. REID, ESTHER KESENE
115. REID, JERMAINE ANTHONY
116. REID, NATALIE VENICA
117. REID-DONALDSON, SHARA
118. RILEY, SUDINE
119. ROBINSON, GYAN GIANNI
120. ROOKWOOD, PETA-GAYE JHEANELLA
121. ROYSE, AYANA TSAYSON NEGEST
122. RUSSELL, SACHA-GAYE NASTIASSJA
123. SHIM, JANICE MELISSA
124. SIMMS-WILSON, JOYCE ROSE

- 125. SKYERS, ZAIETA ELECIA
- 126. SMITH, GAIL DOLORES
- 127. SMITH, KEREENE GENIEVE MAUREEN
- 128. SMITH, MAURICE A.
- 129. STEWART, SHANTEZ RAHJI
- 130. STEWART, TIFFANY TAMIKA RENEE
- 131. STIEBEL, DANIELLE ELIZABETH
- 132. TAYLOR, YANIQUE DESERAE
- 133. TAYLOR-REID, MARLENE MARCIA
- 134. THOMAS, JANICE ANDREA
- 135. THOMAS, JOAN JOANNA
- 136. THOMAS, KWENDE SADIKE KITWANA
- 137. THOMAS, NASHANA YASHEBA YETUNDE
- 138. THOMPSON, ADRIENNE JANICE
- 139. THOMPSON, ROSALEE SUZETTE
- 140. TRACEY, KERRY-ANN SHAMAR
- 141. VINCENT, INDRA SEDANEY
- 142. WALKER, DENNIESE ANN
- 143. WALLACE, MALINDO
- 144. WEBSTER, EVERAL ELLESTON
- 145. WEST, CHEFFANIE NICOLA
- 146. WHEATLE, SESHUANA MONIQUE
- 147. WHITE, DEVINE DORIAN
- 148. WHITELEY, AMINA DEBORAH
- 149. WHYTE, KRISTINA ALICIA
- 150. WILDERS, ANDREW MARK

- 151. WILLIAMS, HODINE O'BRIAN
- 152. WILLIAMS, KERRYANN MARIE
- 153. WILLIAMS, ROXANNE TRACEY-ANN
- 154. WILLIAMS, SEAN ANTHONY
- 155. WILLIMAS, GLENROY ST, AUBYN
- 156. WILLIS, HERRICA
- 157. WILSON, KAREN NICOLE
- 158. WILSON-CHRISTIE, KAYDIAN
- 159. WISDOM, MONROE ODANE
- 160. WOOD, KADIANNE ALICIA
- 161. WYNTER, KARISSA
- 162. YOUNG, NICKEISHA LASHAUN



## CONCLUSION

The General Legal Council has made significant progress in improving the efficiency of its operations, but it recognizes that much more must be done for example, in expediting the processes of dealing with complaints.

The Council continues to face various challenges in ensuring that attorneys comply with the Act and the Regulations. The failure to file annual accounting reports is one of our major concerns. The Council has made representations to the Ministry for changes to the legislation to address this and other issues.

The Council also awaits the outcome of the court proceedings brought by the Jamaican Bar Association challenging the constitutionality of the application of the Proceeds of Crime Act to attorneys-at-law.

  
CHAIRMAN:

  
SECRETARY:

October 26, 2015  
DATE:

**THE GENERAL LEGAL COUNCIL**  
**Financial Statements**  
**Year ended 31 March 2015**

	<u>Page</u>
Independent Auditor's Report	1 - 2
Statement of Comprehensive Income	3
Statement of Financial Position	4
Statement of Changes in Reserves	5
Statement of Cash Flows	6
Notes to the Financial Statements	7 - 21
Additional Information - Auditor's Report	22
Additional Information - Schedule of Expenses	23



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**Chartered Accountant**

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P.O. Box 8541  
C.S.O. Kingston

## **Independent Auditor's Report**

To the Members of  
The General Legal Council

I have audited the accompanying financial statements of The General Legal Council, which comprise the statement of financial position as at 31 March 2015, and the statement of comprehensive income, statement of changes in reserves and cash flows statement for the year then ended, and a summary of significant accounting policies and other explanatory information.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Financial Reporting Standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

### **Auditor's Responsibility**

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with International Standards on Auditing. Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness

## **Independent Auditor's Report (cont'd)**

To the Members of  
The General Legal Council

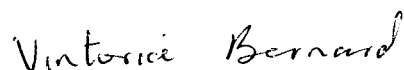
### **Auditor's Responsibility (cont'd)**

of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

### **Opinion**

In my opinion, the financial statements give a true and fair view of the financial position of the Council as at 31 March 2015, and of the Council's financial performance, changes in reserves and cash flows for the year then ended in accordance with International Financial Reporting Standards.



**CHARTERED ACCOUNTANT**

30 September 2015

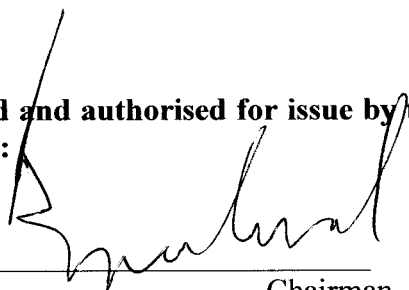
**THE GENERAL LEGAL COUNCIL****Statement of Comprehensive Income****Year ended 31 March 2015**

	<u>Note</u>	<u>2015</u> \$	<u>2014</u> \$
<b><u>Revenue</u></b>			
Practising certificate fees		39,250,965	37,214,365
CLPD	9	7,575,615	10,607,267
Interest		2,088,564	2,002,705
Fines		40,000	1,056,000
Other		758,407	1,481,523
		<u>49,713,551</u>	<u>52,361,860</u>
Administrative and general	8	<u>(65,609,176)</u>	<u>(45,734,693)</u>
<b>Total Comprehensive Income for the year</b>		<u><u>(15,895,625)</u></u>	<u><u>6,627,167</u></u>

**THE GENERAL LEGAL COUNCIL****Statement of Financial Position****At 31 March 2015**

	<u>Note</u>	<u>2015</u> \$	<u>2014</u> \$
<b><u>ASSETS</u></b>			
<b>Non-current assets</b>			
Furniture and equipment	4	3,602,230	5,682,566
Due from Jambar Holdings Limited		-	671,760
Due from Jamaican Bar Association		-	98,258
		<u>3,602,230</u>	<u>6,452,584</u>
<b>Current assets</b>			
Receivables	6	2,712,858	1,476,049
Cash and cash equivalents	5	<u>50,409,899</u>	<u>65,810,101</u>
		<u>53,122,757</u>	<u>67,286,150</u>
<b>TOTAL ASSETS</b>		<u><u>56,724,987</u></u>	<u><u>73,738,734</u></u>
<b><u>RESERVES AND LIABILITIES</u></b>			
<b>Reserves</b>			
Capital fund		<u>52,972,403</u>	<u>68,868,027</u>
		<u>52,972,403</u>	<u>68,868,027</u>
<b>Current liabilities</b>			
Bank overdraft	5	-	2,107,400
Payables and accruals	7	<u>3,752,584</u>	<u>2,763,307</u>
		<u>3,752,584</u>	<u>4,870,707</u>
<b>TOTAL RESERVES AND LIABILITIES</b>		<u><u>56,724,987</u></u>	<u><u>73,738,734</u></u>

Approved and authorised for issue by the Council on 30 September 2015 and signed on its behalf by:

  
Chairman

  
Council Member

**THE GENERAL LEGAL COUNCIL**  
Statement of Changes in Reserves  
Year ended 31 March 2015

	Capital Fund \$	Total \$
<b>Balance at 31 March 2013</b>	62,240,861	62,240,861
<b>Changes in reserves for 2014</b>		
Surplus for the year	6,627,167	6,627,167
Total comprehensive income for the year	6,627,167	6,627,167
<b>Balance at 31 March 2014</b>	68,868,028	68,868,028
<b>Changes in reserves for 2015</b>		
Deficit for the year	(15,895,625)	(15,895,625)
Total comprehensive income for the year	(15,895,625)	(15,895,625)
<b>Balance at 31 March 2015</b>	52,972,403	52,972,403

**THE GENERAL LEGAL COUNCIL****Statement of Cash Flows****Year ended 31 March 2015**

	<u>Note</u>	<u>2015</u> \$	<u>2014</u> \$
<b>Cash Flows from Operating Activities</b>			
Deficit for the year		(15,895,625)	6,627,167
Adjustments for:			
Asset disposal		770,018	-
Depreciation	4	2,873,243	2,736,446
Interest income		(2,088,564)	(2,002,704)
		<u>(14,340,928)</u>	<u>7,360,909</u>
Changes in operating assets and liabilities:			
Receivables		(1,236,808)	(1,249,408)
Payables and accruals		989,277	1,562,943
Cash provided by operating activities		<u>(14,588,459)</u>	<u>7,674,444</u>
<b>Cash Flows from Investing Activities</b>			
Purchase of fixed assets	4	(792,907)	(7,096,166)
Interest received		2,088,564	2,002,704
Cash provided by/(used in) investing activities		<u>1,295,657</u>	<u>(5,093,462)</u>
(Decrease)/Increase in net cash and cash equivalents		(13,292,802)	2,580,982
Cash and cash equivalents at beginning of year		<u>63,702,701</u>	<u>61,121,719</u>
<b>CASH AND CASH EQUIVALENTS AT END OF YEAR</b>	5	<u><u>50,409,899</u></u>	<u><u>63,702,701</u></u>



## **THE GENERAL LEGAL COUNCIL**

### **Notes to the Financial Statements**

**Year ended 31 March 2015**

#### **1. Identification**

The Council is incorporated under the Legal Profession Act. The main activity comprises the upholding of standards of professional conduct within the legal profession.

#### **2. Summary of Significant Accounting Policies**

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented unless otherwise stated.

##### **a) Statement of Compliance**

The financial statements are prepared in accordance with International Financial Reporting Standards (IFRS) and their interpretations, issued by the International Accounting Standards Board (IASB).

##### **i) New and Amended Standards and Interpretations**

The council has adopted all relevant new and revised standards, interpretations and amendments effective for accounting periods beginning on or after 1 April 2014, which are immediately relevant to its operations.

- **Amendment to IAS 32, Offsetting of Financial Assets and Financial Liabilities** (effective for annual periods beginning on or after January 1, 2014) clarify those conditions needed to meet the criteria specified for offsetting financial assets and liabilities. The amendment specifies that there must be a legally enforceable right to set off the recognized amounts by all counterparties in the normal course of business, as well as in the event of default, insolvency or bankruptcy.

Conditions such as whether the set off is contingent on a future event and the nature and right of set-off and laws applicable to the relationships between the parties involved should be examined. Additionally, to meet the criteria an entity should intend to either settle on a net basis or to realise the asset and settle the liability simultaneously.

The adoption of this amendment did not result in any change to the presentation and disclosures in the financial statements.

## **THE GENERAL LEGAL COUNCIL**

### **Notes to the Financial Statements**

**Year ended 31 March 2015**

## **2. Summary of Significant Accounting Policies (cont'd)**

### **b) New and Amended Standards and Interpretations (cont'd)**

- **IAS 36 (Amendment) – Impairment of Assets** (effective for annual periods beginning on or after January 1, 2014). This amendment addresses the disclosure of information about the recoverable amount of impaired assets if that amount is based on fair value less costs of disposal. The amendment requires the recoverable amount to be disclosed only when an impairment loss has been recognised or reversed.

The adoption of this amendment did not result in any change to the presentation and disclosures in the financial statements.

- **IFRIC 21, Levies** (effective for annual periods beginning on or after January 1, 2014). The standard sets out the accounting for an obligation to pay a levy if that liability is within the scope of IAS 37, Provisions, Contingent Liabilities and Contingent Assets. The interpretation defines a levy as an outflow from an entity imposed by a government in accordance with legislation. It requires an entity to recognise a liability for a levy when and only when the triggering event specified in the legislation occurs. There was no significant impact on the council's financial statements as a result of this adoption.

### **New standards, amendments and interpretations not yet adopted by the Council**

The following new standards, interpretations and amendments which have not been applied in these financial statements, may have an effect on the council's future financial statements:

- **IFRS 9 Financial Instruments.** IFRS 9 introduced new requirements for the classification and measurement of financial liabilities along with the requirements for recognition and de-recognition of financial assets and liabilities. IFRS 9 Financial Instruments will ultimately replace IAS 39 Financial Instruments: Recognition and Measurement in its entirety.
- **IFRS 15 – 'Revenue from Contracts with Customers'** (effective for annual periods beginning on or after 1 January 2017) deals with revenue recognition and establishes principles for reporting useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flows arising from an entity's contracts with customers. Revenue is recognised when a customer obtains control of a good or service and thus has the ability to

## **THE GENERAL LEGAL COUNCIL**

### **Notes to the Financial Statements**

**Year ended 31 March 2015**

## **2. Summary of Significant Accounting Policies (cont'd)**

### **i) New standards, amendments and interpretations not yet adopted by the Council (cont'd):**

direct the use and obtain the benefits from the good or service. The standard replaces IAS 18 'Revenue' and IAS 11 'Construction Contracts' and related interpretations. The council is assessing the impact if any this standard will have on its financial statements.

- **IAS 16 (Amendment) – Property, Plant and Equipment** explicitly states that revenue-based methods of depreciation cannot be used. This is because such methods reflect factors other than the consumption of economic benefits embodied in the assets.
- **IAS 38 (Amendment) – Intangible Assets** introduces a rebuttable presumption that the use of revenue-based amortisation methods is inappropriate for intangible assets.

### **ii) Measurement Bases**

The financial statements are prepared using the measurement bases specified by IFRS for each type of asset, liability, income and expense. The measurement bases are more fully described in the accounting policies below.

Except where otherwise stated, the financial statements are presented in Jamaican Dollars.

### **b) Critical judgements and sources of estimation uncertainty**

The preparation of financial statements in accordance with IFRS requires management to make estimates and assumptions that affect the amounts and related disclosures reported in the financial statements. These estimates are based on historical experience and management's best knowledge of current events and actions. Actual results may differ from those estimates and assumptions.

There were no critical judgements, apart from those involving estimation, that management has made in the process of applying the Council's accounting policies that have a significant effect on the amounts recognised in the financial statements.

**THE GENERAL LEGAL COUNCIL**

Notes to the Financial Statements

Year ended 31 March 2015

2. **Summary of Significant Accounting Policies (cont'd)**

b) **Critical judgements and sources of estimation uncertainty (cont'd)**

The estimates and assumptions which have the most significant risk of causing a material adjustment to the carrying amounts of assets and liabilities are discussed below:

i) **Useful lives of plant and equipment**

Depreciation is provided so as to write down the respective assets to their estimated residual values over their expected useful lives and as such, the selection of the expected useful lives and the estimated residual values of the assets require the use of estimates and judgements. Details of the estimated useful lives are shown in note 2c.

c) **Plant and equipment**

Plant and equipment are stated at historical cost, less accumulated depreciation. Historical cost includes expenditure that is directly attributable to the acquisition of items.

Depreciation is calculated on the straight line basis at such rates as will write off the carrying value of the assets over the period of their estimated useful lives. The expected useful lives are as follows:

Furniture and fixtures	10%
Computer equipment and software	20%
Website development	20%
Leasehold improvements	50%

The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at each statement of financial position date.

Repairs and maintenance expenditure are written off during the financial period in which they are incurred.

**THE GENERAL LEGAL COUNCIL****Notes to the Financial Statements****Year ended 31 March 2015****2. Summary of Significant Accounting Policies (cont'd)****d) Revenue Recognition**

The council recognises revenue when the amount of revenue can be reliably measured.

**Fees**

Fees are accounted for on a cash basis.

**Interest**

Interest is recognised in the statement of comprehensive income on an accrual basis.

**e) Foreign Currencies**

Transactions in foreign currencies have been converted to Jamaican dollars at the rates of exchange ruling at the date of those transactions. Assets and liabilities denominated in foreign currencies are translated to Jamaican dollars at exchange rates current at statement of financial position date. Gains and losses arising from fluctuations in exchange rates are recognised in the statement of comprehensive income.

**f) Financial Instruments**

A financial instrument is any contract that gives rise to a financial asset in one entity and a financial liability or equity instrument in another entity. Financial assets and financial liabilities are recognised in the council's statement of financial position when it becomes a party to the contractual provisions of the instruments.

A financial asset is derecognised when the contractual rights to the cash flows from the financial asset expire, or when the financial asset and all substantial risks and rewards are transferred.

A financial liability is derecognised when it is extinguished, discharged, cancelled, or expires.

**THE GENERAL LEGAL COUNCIL**  
Notes to the Financial Statements  
Year ended 31 March 2015

2. **Summary of Significant Accounting Policies (cont'd)**

f) Financial Instruments (cont'd)

The financial instruments carried in the statement of financial position are:

Financial assets: - Receivables and cash and cash equivalents

Financial liabilities: - Payables and accruals

The particular recognition methods adopted are disclosed in the respective accounting policies associated with each item.

g) Cash and Cash Equivalents

Cash and cash equivalents consist of cash in hand, current and savings account balances and short term deposits with maturity dates of twelve (12) months or less.

h) Taxation

Income tax on the results for the year comprises current tax.

The Council being a public body created by the Legal Profession Act qualifies for exemption from Income Tax (*under section 12 (h) of the Income Tax Act*). No provision has therefore been made in these financial statements for Income Tax.

i) Receivables

Receivables are initially recognised at original amount which represent fair value and subsequently measured at net realisable value which is the lesser of the carrying and recoverable amount. Recoverable amounts are based on the council's best estimates, having regards to economic conditions, historical experience and age of debt, as well as, post-statement of financial position collections.

j) Payables and Accruals

Payables and accruals are stated at cost.

**THE GENERAL LEGAL COUNCIL**

Notes to the Financial Statements

Year ended 31 March 2015

2. **Summary of Significant Accounting Policies (cont'd)**

k) Borrowings

Borrowings are classified as financial liabilities measured at amortised cost and are recognised initially at the proceeds received, net of transaction costs incurred. Borrowings are subsequently stated at amortised cost using the effective yield method. Any difference between proceeds (net of transaction cost) and the redemption value is recognised in the statement of comprehensive income over the period of the borrowings.

l) Provisions

Provisions are recognised when there is a present legal or constructive obligation as a result of past events, it is probable that an out-flow of resources will be required to settle the obligation and a reliable estimate of the amount can be made.

m) Pension

The Council operates a defined-contribution pension plan for its employees (note 11). Contributions to the scheme are charged to the statement of comprehensive income in the period to which they relate.

n) Capital Fund

The surplus or deficit on the statement of comprehensive income is transferred to the Capital Fund.

o) Impairment

The carrying amounts of the Council's assets are reviewed at each statement of financial position date to determine whether there is any indication of impairment. If any such indication exists, an impairment loss is recognised based on the asset's estimated recoverable amount.

If, in subsequent period, the amount of impairment loss decreases and the decrease can be linked objectively to an event occurring after the write-down, the write-down is reversed through the statement of comprehensive income.

**THE GENERAL LEGAL COUNCIL****Notes to the Financial Statements****Year ended 31 March 2015****3. Financial Assets and Liabilities by Categories****i) Financial assets by categories**

The categories of financial assets included in the statement of financial position are as follows:

	<u>2015</u>	<u>2014</u>
	<u>\$</u>	<u>\$</u>
Current assets		
Receivables (excluding prepayments)	2,583,654	1,444,529
Cash and cash equivalents	50,409,899	65,810,101
<b>Total</b>	<u>52,993,553</u>	<u>67,254,630</u>

**ii) Financial liabilities by categories**

	<u>2015</u>	<u>2014</u>
	<u>\$</u>	<u>\$</u>
Current liabilities		
Bank overdraft	-	2,107,400
Payables	3,752,584	2,763,307
	<u>3,752,584</u>	<u>4,870,707</u>



**THE GENERAL LEGAL COUNCIL****Notes to the Financial Statements****Year ended 31 March 2015****4. Fixed Assets**

	Furniture & Fixtures \$	Computer Equipment & Software \$	Website Development \$	Leasehold Improvement \$	Total \$
At Cost:-					
1 April 2014	4,519,632	3,207,666	986,193	2,891,422	11,604,913
Additions	217,846	575,061	-	-	792,907
31 March 2015	4,737,478	3,782,727	986,193	2,891,422	12,397,820
Depreciation:-					
1 April 2014	2,265,109	1,714,134	497,393	1,445,711	5,922,347
Charge for the year	473,748	756,545	197,239	1,445,711	2,873,243
31 March 2015	2,738,857	2,470,679	694,632	2,891,422	8,795,590
Net Book Value:-					
31 March 2015	1,998,621	1,312,048	291,561	-	3,602,230
31 March 2014	2,254,523	1,493,532	488,800	1,445,711	5,682,566

**5. Cash and Cash Equivalents**

	2015 \$	2014 \$
Short term deposits	29,293,836	28,087,106
Current account	455,971	62,700
Savings account	19,309,444	36,480,766
Cash in hand	1,350,648	1,179,529
	<u>50,409,899</u>	<u>65,810,101</u>

For the purpose of the cash flows statement, cash and cash equivalents comprise the following:

	2015 \$	2014 \$
Cash and cash equivalents	50,409,899	65,810,101
Bank overdraft	-	(2,107,400)
	<u>50,409,899</u>	<u>63,702,701</u>

**THE GENERAL LEGAL COUNCIL****Notes to the Financial Statements****Year ended 31 March 2015****6. Receivables**

	<u>2015</u>	<u>2014</u>
	\$	\$
Interest receivable	57,890	66,354
Other	2,525,764	1,378,175
	<u>2,583,654</u>	<u>1,444,529</u>
Prepayment	129,204	31,520
	<u>2,712,858</u>	<u>1,476,049</u>

**7. Payables and Accruals**

	<u>2015</u>	<u>2014</u>
	\$	\$
Trade payables	2,098,789	706,610
Audit fees	450,000	355,000
Other	1,203,795	1,701,697
	<u>3,752,584</u>	<u>2,763,307</u>

**8. Expenses by Nature**

	<u>2015</u>	<u>2014</u>
	\$	\$
Depreciation	2,873,243	2,736,447
Advertising	690,450	308,916
Legal and professional fees	6,875,233	5,226,031
Employee benefits (note 11)	40,355,104	25,965,748
Other expenses	14,815,146	11,497,551
	<u>65,609,176</u>	<u>45,734,693</u>

**THE GENERAL LEGAL COUNCIL****Notes to the Financial Statements****Year ended 31 March 2015****9. CLPD Operating Account**

	<u>2015</u>	<u>2014</u>
	\$	\$
<b>Fees</b>	<u>23,086,408</u>	<u>17,539,380</u>
<b><u>Expenses</u></b>		
Accommodation and meals	1,830,768	784,157
Advertising	132,029	160,195
Catering	2,269,311	888,031
Contract labour	640,163	28,000
Meeting expenses	420	3,377
Other expenses	60,548	3,745
Printing and stationery	1,770,746	825,866
Professional fees	704,325	545,400
Rental	2,191,254	2,327,571
Repairs and maintenance	1,721,389	-
Seminar expense	1,848,644	464,866
Telephone and internet	14,302	50,815
Travelling	2,326,894	850,090
	<u>15,510,793</u>	<u>6,932,113</u>
<b>Net Surplus</b>	<u><u>7,575,615</u></u>	<u><u>10,607,267</u></u>

**10. Deficit for the Year**

Deficit for the year is stated after charging:

	<u>2015</u>	<u>2014</u>
	\$	\$
Auditor's remuneration	<u><u>450,000</u></u>	<u><u>355,000</u></u>

**THE GENERAL LEGAL COUNCIL****Notes to the Financial Statements****Year ended 31 March 2015****11. Employee Benefits**

	<u>2015</u>	<u>2014</u>
	\$	\$
Salaries	35,980,831	21,503,833
Pension (note 12)	2,630,669	3,127,347
Health insurance	769,581	684,785
Uniform and other benefits	974,023	649,783
	<u>40,355,104</u>	<u>25,965,748</u>

The number of employees at year end was nineteen (19) (2014 – thirteen (13)).

**12. Pension**

The Council participated in a Defined Contribution Pension Plan for its employees, which is administered by Sagicor Life of Jamaica Limited. It is funded by contributions from employees and employer. The Council contributes at a rate of ten percent (10%) of pensionable salaries, while the employees contribute at a mandatory rate of five percent (5%) but may make voluntary contributions not exceeding a further five percent (5%). Pension benefits are based on contributions plus accumulated interest. Accordingly, the Council's liability is restricted to its contributions.

The Council's contribution to the above plan during the year ended 31 March 2015 amounted to \$2,630,699 (2014 - \$3,127,347)

**13. Financial Risk Management**

The Council's activities expose it to a variety of financial risks: market risk (currency risk, interest rate and other price risk), credit risk and liquidity risk. The Council seeks to manage these risks by close monitoring of each class of its financial instruments as follows:

**THE GENERAL LEGAL COUNCIL**

Notes to the Financial Statements

Year ended 31 March 2015

13. **Financial Risk Management (cont'd)**

a) Market Risk

i) Currency risk

Currency risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates.

The Council is not exposed to currency risk arising from various currency exposures. At the statement of financial position date, the Council had no foreign currency assets or liabilities.

ii) Interest rate risk

Interest rate risk is the risk that the value of future cash flows of a financial instrument will fluctuate because of changes in market interest rates.

The Council's cash and cash equivalents are subject to interest rate risk. However, the Council attempts to manage this risk by monitoring its interest-bearing instruments closely and procuring the most advantageous rates under contracts with interest rates that are fixed for the life of the contract, where possible.

The Council invests excess cash in short-term deposits and maintains interest-earning bank accounts with licensed financial institutions. Short-term deposits are invested for periods of twelve (12) months or less at fixed interest rates and are not affected by fluctuations in market interest rates up to the date of maturity. Interest rates on interest-earning bank accounts are not fixed but are subject to fluctuations based on prevailing market rates.

**Interest rate sensitivity**

Due to the fact that interest rates on the Council's short-term deposits are fixed up to maturity and interest earned from interest-bearing bank accounts is immaterial, there would be no material impact on the results of the Council's operations as a result of fluctuations in interest rates.



## **THE GENERAL LEGAL COUNCIL**

### **Notes to the Financial Statements**

**Year ended 31 March 2015**

#### **13. Financial Risk Management (cont'd)**

##### **a) Market Risk (cont'd)**

##### **iii) Other price risk**

Other price risk is the risk that the value of a financial instrument fluctuates as a result of changes in market prices, whether those changes are caused by factors specific to the individual instruments or its issuer or factors affecting all instruments traded in the market. The Council's exposure to changes in market prices is limited.

##### **b) Credit Risk**

Credit risk is the risk that one party to a financial instrument will fail to discharge an obligation and cause the other party to incur a financial loss.

The Council faces credit risk in respect of its receivables, cash and cash equivalents and short-term deposits held with financial institutions.

The Council limits its exposure to credit risk by maintaining these balances with licensed financial institutions that are considered to be stable. The maximum credit risk exposure faced by the Council is the total of the balances reflected in the financial statements, summarised as follows:

	<u>2015</u>	<u>2014</u>
	\$	\$
Receivables	2,583,654	1,444,529
Cash and cash equivalents	<u>50,409,899</u>	<u>65,810,102</u>
	<u>52,993,553</u>	<u>67,254,631</u>

##### **c) Liquidity Risk**

Liquidity risk is the risk that the Council will encounter difficulty in raising funds to meet its commitment associated with financial instruments.

The Council manages its liquidity risk by maintaining appropriate level of resources in liquid or near liquid form. The Council maintains cash and short-term deposits for up to 12 months to meet its liquidity requirements.

13. **Financial Risk Management (cont'd)**

c) **Liquidity Risk (cont'd)**

The Council's financial liabilities comprise bank overdraft and payables and accruals. These amounts are due as follows:

	Within 3 Months \$	3 to 12 Months \$	1 to 5 Years \$	Total \$
<b>As at 31 March 2015</b>				
Payables and accruals	2,548,789	1,203,795	-	3,752,584
	<u>2,548,789</u>	<u>1,203,795</u>	<u>-</u>	<u>3,752,584</u>
<b>As at 31 March 2014</b>				
Bank overdraft	2,107,400	-	-	2,107,400
Payables and accruals	1,061,610	1,701,697	-	2,763,307
	<u>3,169,010</u>	<u>1,701,697</u>	<u>-</u>	<u>4,870,707</u>



**VINTORIA BERNARD**

**Chartered Accountant**

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22

## **Additional Information – Auditor's Report**

To the Council of  
The General Legal Council

The additional information presented on the following pages has been taken from the accounting records of The General Legal Council and has been subjected to the tests and other auditing procedures applied in my examination of the financial statements for the year ended 31 March 2015.

In my opinion, the said information is fairly presented in all material respects in relation to the financial statements taken as a whole although it is not necessary for a fair presentation of the state of the Council's affairs as at 31 March 2015 or of the results of its operations, changes in reserves and cash flows for the year then ended.

*Vintoria Bernard*

**CHARTERED ACCOUNTANT**

30 September 2015



**THE GENERAL LEGAL COUNCIL****Additional Information – Schedule of Expenses****Year ended 31 March 2015**

	<u>2015</u>	<u>2014</u>
	\$	\$
Advertising	690,681	308,916
Audit and accounting fees	650,450	818,887
Bank charges	684,612	488,919
Bad debt	388,914	-
Depreciation	2,873,243	2,736,447
Donation	57,859	64,294
Electricity	789,373	1,499,107
Insurance	97,554	64,746
Irrecoverable gct	1,575,604	-
Legal and professional fees	6,875,233	5,226,031
Meeting expenses	42,653	207,183
Office expenses	387,534	652,689
Office rent	2,289,237	1,573,010
Printing, stationery and postage	1,579,632	1,510,152
Prior year adjustment	400,248	-
Repairs and maintenance	3,551,641	2,966,734
Salaries, wages and related costs	38,740,917	25,287,965
Security	875,504	1,017,654
Seminar expenses	42,120	13,710
Staff welfare	666,332	388,968
Staff training	160,000	-
Telephone	913,527	568,650
Travel and accommodation	968,617	79,816
Uniforms	307,691	260,815
	<u>65,609,176</u>	<u>45,734,693</u>

**THE GENERAL LEGAL COUNCIL**

**Financial Statements**

**Year ended 31 March 2016**

	<u>Page</u>
Independent Auditor's Report	1 - 2
Statement of Comprehensive Income	3
Statement of Financial Position	4
Statement of Changes in Reserves	5
Statement of Cash Flows	6
Notes to the Financial Statements	7 - 21
Additional Information - Auditor's Report	22
Additional Information - Schedule of Expenses	23



# VINTORIA BERNARD

## Chartered Accountant

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## Independent Auditor's Report

To the Members of  
The General Legal Council

I have audited the accompanying financial statements of The General Legal Council, which comprise the statement of financial position as at 31 March 2016, and the statement of comprehensive income, statement of changes in reserves and cash flows statement for the year then ended, and a summary of significant accounting policies and other explanatory information.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Financial Reporting Standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with International Standards on Auditing. Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness

## **Independent Auditor's Report (cont'd)**

To the Members of  
The General Legal Council

### **Auditor's Responsibility (cont'd)**

of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

### **Opinion**

In my opinion, the financial statements give a true and fair view of the financial position of the Council as at 31 March 2016, and of the Council's financial performance, changes in reserves and cash flows for the year then ended in accordance with International Financial Reporting Standards.

*Vintoria Bernard*

**CHARTERED ACCOUNTANT**

19 August 2016

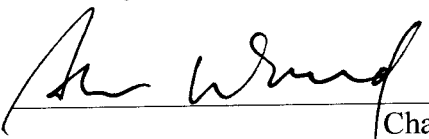
**THE GENERAL LEGAL COUNCIL**  
**Statement of Comprehensive Income**  
**Year ended 31 March 2016**

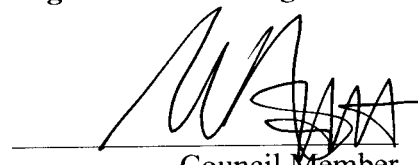
	<u>Note</u>	<u>2016</u> \$	<u>2015</u> \$
<b><u>Revenue</u></b>			
Practising certificate fees		48,603,778	39,250,965
CLPD	9	14,601,988	7,575,615
Interest		1,122,251	2,088,564
Fines		335,000	40,000
Other		<u>1,361,790</u>	<u>758,407</u>
		66,024,807	49,713,551
Administrative and general	8	<u>(63,055,506)</u>	<u>(65,609,176)</u>
<b>Total Comprehensive Income for the year</b>		<u><u>2,969,301</u></u>	<u><u>(15,895,625)</u></u>

**THE GENERAL LEGAL COUNCIL****Statement of Financial Position****At 31 March 2016**

	<u>Note</u>	<u>2016</u> \$	<u>2015</u> \$
<b><u>ASSETS</u></b>			
<b>Non-current assets</b>			
Furniture and equipment	4	5,207,433	3,602,230
Investment	11	2,750,114	-
		<u>7,957,547</u>	<u>3,602,230</u>
<b>Current assets</b>			
Receivables	6	8,115,714	2,712,858
Cash and cash equivalents	5	44,978,558	50,409,899
		<u>53,094,272</u>	<u>53,122,757</u>
<b>TOTAL ASSETS</b>		<u>61,051,819</u>	<u>56,724,987</u>
<b><u>RESERVES AND LIABILITIES</u></b>			
<b>Reserves</b>			
Capital fund		55,941,704	52,972,403
		<u>55,941,704</u>	<u>52,972,403</u>
<b>Current liabilities</b>			
Bank overdraft	5	2,667,328	-
Payables and accruals	7	2,442,787	3,752,584
		<u>5,110,115</u>	<u>3,752,584</u>
<b>TOTAL RESERVES AND LIABILITIES</b>		<u>61,051,819</u>	<u>56,724,987</u>

Approved and authorised for issue by the Council on 19 August 2016 and signed on its behalf by:

  
Chairman

  
Council Member

**THE GENERAL LEGAL COUNCIL****Statement of Changes in Reserves****Year ended 31 March 2016**

	Capital Fund \$	Total \$
<b>Balance at 31 March 2014</b>	68,868,028	68,868,028
<b>Changes in reserves for 2015</b>		
Deficit for the year	(15,895,625)	(15,895,625)
Total comprehensive income for the year	(15,895,625)	(15,895,625)
<b>Balance at 31 March 2015</b>	52,972,403	52,972,403
<b>Changes in reserves for 2016</b>		
Surplus for the year	2,969,301	2,969,301
Total comprehensive income for the year	2,969,301	2,969,301
<b>Balance at 31 March 2016</b>	55,941,704	55,941,704

**THE GENERAL LEGAL COUNCIL****Statement of Cash Flows****Year ended 31 March 2016**

	<u>Note</u>	<u>2016</u> \$	<u>2015</u> \$
<b>Cash Flows from Operating Activities</b>			
Surplus/(Deficit) for the year		2,969,301	(15,895,625)
Adjustments for:			
Asset disposal		22,834	770,018
Depreciation	4	1,956,591	2,873,243
Interest income		<u>(1,122,251)</u>	<u>(2,088,564)</u>
		3,826,475	(14,340,928)
Changes in operating assets and liabilities:			
Investment		(2,750,114)	-
Receivables		(5,402,852)	(1,236,808)
Payables and accruals		<u>(1,309,794)</u>	<u>989,277</u>
Cash used in operating activities		<u>(5,636,285)</u>	<u>(14,588,459)</u>
<b>Cash Flows from Investing Activities</b>			
Purchase of fixed assets	4	(3,584,635)	(792,907)
Interest received		<u>1,122,251</u>	<u>2,088,564</u>
Cash (used in)/provided by investing activities		<u>(2,462,384)</u>	<u>1,295,657</u>
Decrease in net cash and cash equivalents		(8,098,669)	(13,292,802)
Cash and cash equivalents at beginning of year		<u>50,409,899</u>	<u>63,702,701</u>
<b>CASH AND CASH EQUIVALENTS AT END OF YEAR</b>	5	<u>42,311,230</u>	<u>50,409,899</u>



## **THE GENERAL LEGAL COUNCIL**

### **Notes to the Financial Statements**

**Year ended 31 March 2016**

#### **1. Identification**

The Council is incorporated under the Legal Profession Act. The main activity comprises the upholding of standards of professional conduct within the legal profession.

#### **2. Summary of Significant Accounting Policies**

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented unless otherwise stated.

##### **a) Statement of Compliance**

These financial statements are prepared in accordance with International Financial Reporting Standards (IFRS) and their interpretations, issued by the International Accounting Standards Board (IASB).

##### **i) New and Amended Standards and Interpretations**

The council has adopted all relevant new and revised standards, interpretations and amendments effective for accounting periods beginning on or after 1 April 2015, which are immediately relevant to its operations.

- **IAS 16, Property, Plant and Equipment; and IAS 38, Intangible Assets**, the standards have been amended to clarify that when an item of property, plant and equipment or an impairment or an intangible asset is revalued, the gross carrying amount is adjusted in a manner that is consistent with the revaluation of the carrying amount.
- **IFRS 13, Fair Value Measurement**, has been amended to clarify that issuing of the standard and consequential amendments to IAS 39 and IFRS 9 did not intend to prevent entities from measuring short-term receivables and payables that have no stated interest rate at their invoiced amounts without discounting if the effect of not discounting is material.

The adoption of these amendments did not result in any change to the presentation and disclosures in the Council's financial statements.

## **THE GENERAL LEGAL COUNCIL**

### **Notes to the Financial Statements**

**Year ended 31 March 2016**

## **2. Summary of Significant Accounting Policies (cont'd)**

### **b) New standards, amendments and interpretations not yet adopted by the Council**

The following new standards, interpretations and amendments which have not been applied in these financial statements, may have an effect on the council's future financial statements:

- **IAS 1 – ‘Presentation of Financial Statements’** (effective for annual periods beginning on or after 1 January 2016) has been amended to clarify guidance in IAS 1 on materiality and aggregation, the presentation of subtotals, the structure of financial statements and the disclosure of accounting policies. The amendment also clarifies that the share of comprehensive income of associates and joint ventures accounted for using the equity method must be presented in aggregate as a single line item, classified between those items that will or will not be subsequently reclassified to profit or loss.
- **IFRS 9 – ‘Financial Instruments’** (effective for annual periods beginning on or after 1 January 2018) replaces the existing guidance in IAS 39, Financial Instruments: Recognition and Measurement. The standard addresses the clarification, measurement and recognition of financial assets and financial liabilities. The complete version of IFRS 9 was issued in July 2014. It replaces the guidance in IAS 39 that relates to the classification and measurement of financial instruments. IFRS 9 retains but simplifies the mixed measurement model and establishes three primary measurement categories for financial assets: amortised cost, fair value through other comprehensive income and fair value through profit or loss. The basis of classification depends on the entity's business model and the contractual cash flow characteristics of the financial asset. Investments in equity instruments are required to be measured at fair value through profit or loss with the irrevocable option at inception to present changes in fair value in other comprehensive income not recycling.

The standard creates a new expected credit losses model that replaces the incurred loss impairment model used in IAS 39. For financial liabilities there were no changes to classification and measurement except for the recognition of changes in own credit risk in other comprehensive income, for liabilities designated at fair value through profit or loss.

The Council is assessing the impact that the standard will have on its financial statements.

## **THE GENERAL LEGAL COUNCIL**

### **Notes to the Financial Statements**

**Year ended 31 March 2016**

## **2. Summary of Significant Accounting Policies (cont'd)**

### **i) New standards, amendments and interpretations not yet adopted by the Council (cont'd):**

- **IFRS 15 'Revenue from Contracts with Customers'** – (effective for annual periods beginning on or after January 1, 2018) deals with revenue recognition and establishes principles for reporting useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flows arising from an entity's contracts with customers. Revenue is recognised when a customer obtains control of a good or service and thus has the ability to direct the use and obtain the benefits from the good or service. The standard replaces IAS 18 'Revenue' and IAS 11 'Construction Contracts' and related interpretations. The Council is assessing the impact of IFRS 15.
- **IAS 16 (Amendment) – Property, Plant and Equipment** (effective for annual periods beginning on or after January 1, 2016) explicitly states that revenue-based methods of depreciation cannot be used. This is because such methods reflect factors other than the consumption of economic benefits embodied in the assets.
- **IAS 38 (Amendment) – Intangible Assets** (effective for annual periods beginning on or after January 1, 2016) introduces a rebuttable presumption that the use of revenue-based amortisation methods is inappropriate for intangible assets.

The Council is assessing the impact that these amendments will have on its 2017 financial statements.

### **ii) Measurement Bases**

The financial statements are prepared using the measurement bases specified by IFRS for each type of asset, liability, income and expense. The measurement bases are more fully described in the accounting policies below.

Except where otherwise stated, the financial statements are presented in Jamaican Dollars.

### **b) Critical judgements and sources of estimation uncertainty**

The preparation of financial statements in accordance with IFRS requires management to make estimates and assumptions that affect the amounts and related disclosures reported in the financial statements. These estimates are based on historical experience and

## **THE GENERAL LEGAL COUNCIL**

### **Notes to the Financial Statements**

**Year ended 31 March 2016**

## **2. Summary of Significant Accounting Policies (cont'd)**

### **b) Critical judgements and sources of estimation uncertainty (cont'd)**

management's best knowledge of current events and actions. Actual results may differ from those estimates and assumptions.

There were no critical judgements, apart from those involving estimation, that management has made in the process of applying the Council's accounting policies that have a significant effect on the amounts recognised in the financial statements.

The estimates and assumptions which have the most significant risk of causing a material adjustment to the carrying amounts of assets and liabilities are discussed below:

#### **i) Useful lives of plant and equipment**

Depreciation is provided so as to write down the respective assets to their estimated residual values over their expected useful lives and as such, the selection of the expected useful lives and the estimated residual values of the assets require the use of estimates and judgements. Details of the estimated useful lives are shown in note 2c.

### **c) Plant and equipment**

Plant and equipment are stated at historical cost, less accumulated depreciation. Historical cost includes expenditure that is directly attributable to the acquisition of items.

Depreciation is calculated on the straight line basis at such rates as will write off the carrying value of the assets over the period of their estimated useful lives. The expected useful lives are as follows:

Furniture and fixtures	10%
Computer equipment and software	20%
Website development	20%
Leasehold improvements	50%

## **THE GENERAL LEGAL COUNCIL**

### **Notes to the Financial Statements**

**Year ended 31 March 2016**

## **2. Summary of Significant Accounting Policies (cont'd)**

### **c) Plant and equipment (cont'd)**

The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at each statement of financial position date.

Repairs and maintenance expenditure is written off during the financial period in which they are incurred.

### **d) Revenue Recognition**

The council recognises revenue when the amount of revenue can be reliably measured.

#### **Fees**

Fees are accounted for on an accrual basis.

#### **Interest**

Interest is recognised in the statement of comprehensive income on an accrual basis.

### **e) Foreign Currencies**

Transactions in foreign currencies have been converted to Jamaican dollars at the rates of exchange ruling at the date of those transactions. Assets and liabilities denominated in foreign currencies are translated to Jamaican dollars at exchange rates current at statement of financial position date. Gains and losses arising from fluctuations in exchange rates are recognised in the statement of comprehensive income.

### **f) Financial Instruments**

A financial instrument is any contract that gives rise to a financial asset in one entity and a financial liability or equity instrument in another entity. Financial assets and financial liabilities are recognised in the council's statement of financial position when it becomes a party to the contractual provisions of the instruments.

A financial asset is derecognised when the contractual rights to the cash flows from the financial asset expire, or when the financial asset and all substantial risks and rewards are transferred.

A financial liability is derecognised when it is extinguished, discharged, cancelled, or expires.

## **THE GENERAL LEGAL COUNCIL**

### **Notes to the Financial Statements**

**Year ended 31 March 2016**

## 2. **Summary of Significant Accounting Policies (cont'd)**

### f) **Financial Instruments (cont'd)**

The financial instruments carried in the statement of financial position are:

Financial assets: - Receivables and cash and cash equivalents

Financial liabilities: - Payables and accruals

The particular recognition methods adopted are disclosed in the respective accounting policies associated with each item.

### g) **Cash and Cash Equivalents**

Cash and cash equivalents consist of cash in hand, current and savings account balances and short term deposits with maturity dates of twelve (12) months or less.

### h) **Taxation**

Income tax on the results for the year comprises current tax.

The Council being a public body created by the Legal Profession Act qualifies for exemption from Income Tax (*under section 12 (h) of the Income Tax Act*). No provision has therefore been made in these financial statements for Income Tax.

### i) **Receivables**

Receivables are initially recognised at original amount which represent fair value and subsequently measured at net realisable value which is the lesser of the carrying and recoverable amount. Recoverable amounts are based on the council's best estimates, having regards to economic conditions, historical experience and age of debt, as well as, post-statement of financial position collections.

### j) **Payables and Accruals**

Payables and accruals are stated at cost.

**THE GENERAL LEGAL COUNCIL**

**Notes to the Financial Statements**

**Year ended 31 March 2016**

**2. Summary of Significant Accounting Policies (cont'd)**

**k) Borrowings**

Borrowings are classified as financial liabilities measured at amortised cost and are recognised initially at the proceeds received, net of transaction costs incurred. Borrowings are subsequently stated at amortised cost using the effective yield method. Any difference between proceeds (net of transaction cost) and the redemption value is recognised in the statement of comprehensive income over the period of the borrowings.

**l) Provisions**

Provisions are recognised when there is a present legal or constructive obligation as a result of past events, it is probable that an out-flow of resources will be required to settle the obligation and a reliable estimate of the amount can be made.

**m) Pension**

The Council operates a defined-contribution pension plan for its employees (note 11). Contributions to the scheme are charged to the statement of comprehensive income in the period to which they relate.

**n) Capital Fund**

The surplus or deficit on the statement of comprehensive income is transferred to the Capital Fund.

**o) Impairment**

The carrying amounts of the Council's assets are reviewed at each statement of financial position date to determine whether there is any indication of impairment. If any such indication exists, an impairment loss is recognised based on the asset's estimated recoverable amount.

If, in subsequent period, the amount of impairment loss decreases and the decrease can be linked objectively to an event occurring after the write-down, the write-down is reversed through the statement of comprehensive income.

**THE GENERAL LEGAL COUNCIL****Notes to the Financial Statements****Year ended 31 March 2016****3. Financial Assets and Liabilities by Categories****i) Financial assets by categories**

The categories of financial assets included in the statement of financial position are as follows:

	<u>2016</u>	<u>2015</u>
	<u>\$</u>	<u>\$</u>
Current assets		
Receivables (excluding prepayments)	8,069,899	2,583,654
Cash and cash equivalents	44,978,558	50,409,899
<b>Total</b>	<u>53,048,457</u>	<u>52,993,553</u>

**ii) Financial liabilities by categories**

	<u>2016</u>	<u>2015</u>
	<u>\$</u>	<u>\$</u>
Current liabilities		
Bank overdraft	2,667,328	-
Payables	2,442,787	3,752,584
	<u>5,110,115</u>	<u>3,752,584</u>



**THE GENERAL LEGAL COUNCIL**  
Notes to the Financial Statements  
Year ended 31 March 2016

4. **Fixed Assets**

	Furniture & Fixtures \$	Computer Equipment & Software \$	Website Development \$	Leasehold Improvement \$	Total \$
At Cost:-					
1 April 2015	4,737,478	3,782,727	986,193	2,891,422	12,397,820
Additions	1,878,666	570,100	-	1,135,862	3,584,628
Disposal	-	(22,834)	-	(2,891,422)	(2,914,256)
31 March 2016	6,616,144	4,329,993	986,193	1,135,862	13,068,192
Depreciation:-					
1 April 2015	2,738,857	2,470,679	694,632	2,891,422	8,795,590
Charge for the year	661,614	870,567	197,238	227,172	1,956,591
Disposal	-	-	-	(2,891,422)	(2,891,422)
31 March 2016	3,400,471	3,341,246	891,870	227,172	7,860,759
Net Book Value:-					
31 March 2016	3,215,673	988,747	94,323	908,690	5,207,433
31 March 2015	1,998,621	1,312,048	291,561	-	3,602,230

5. **Cash and Cash Equivalents**

	<u>2016</u> \$	<u>2015</u> \$
Short term deposits	24,031,209	29,293,836
Current account	-	455,971
Savings account	19,414,522	19,309,444
Cash in hand	1,532,827	1,350,648
	<u>44,978,558</u>	<u>50,409,899</u>

**THE GENERAL LEGAL COUNCIL**  
Notes to the Financial Statements  
Year ended 31 March 2016

5. **Cash and Cash Equivalents (cont'd)**

For the purpose of the cash flows statement, cash and cash equivalents comprise the following:

	<u>2016</u>	<u>2015</u>
	<u>\$</u>	<u>\$</u>
Cash and cash equivalents	44,978,558	50,409,899
Bank overdraft	<u>(2,667,328)</u>	<u>-</u>
	<u>42,311,230</u>	<u>50,409,899</u>

6. **Receivables**

	<u>2016</u>	<u>2015</u>
	<u>\$</u>	<u>\$</u>
Trade receivable	5,615,590	-
Interest receivable	-	57,890
Other	<u>2,454,309</u>	<u>2,525,764</u>
	8,069,899	2,583,654
Prepayment	<u>45,815</u>	<u>129,204</u>
	<u>8,115,714</u>	<u>2,712,858</u>

7. **Payables and Accruals**

	<u>2016</u>	<u>2015</u>
	<u>\$</u>	<u>\$</u>
Trade payables	1,891,885	2,098,789
Audit fees	500,000	450,000
Other	<u>50,902</u>	<u>1,203,795</u>
	<u>2,442,787</u>	<u>3,752,584</u>

**THE GENERAL LEGAL COUNCIL**  
Notes to the Financial Statements  
Year ended 31 March 2016

8. **Expenses by Nature**

	<u>2016</u>	<u>2015</u>
	\$	\$
Depreciation	1,956,591	2,873,243
Advertising	454,674	690,450
Legal and professional fees	2,961,068	6,875,233
Employee benefits (note 12)	37,299,847	40,355,104
Other expenses	20,383,326	14,815,146
	<u>63,055,506</u>	<u>65,609,176</u>

9. **CLPD Operating Account**

	<u>2016</u>	<u>2015</u>
	\$	\$
<b>Fees</b>	<u>28,028,065</u>	<u>23,086,408</u>
<b><u>Expenses</u></b>		
Accommodation and meals	2,347,432	1,830,768
Advertising	-	132,029
Catering	2,940,083	2,269,311
Contract labour	296,533	640,163
Meeting expenses	111,120	420
Other expenses	1,215,930	60,548
Printing and stationery	15,393	1,770,746
Professional fees	1,002,500	704,325
Rental	3,467,287	2,191,254
Repairs and maintenance	156,613	1,721,389
Salary	198,002	-
Seminar expense	7,475	1,848,644
Telephone and internet	27,300	14,302
Travelling	1,640,409	2,326,894
	<u>13,426,077</u>	<u>15,510,793</u>
<b>Net Surplus</b>	<u>14,601,988</u>	<u>7,575,615</u>

**THE GENERAL LEGAL COUNCIL**  
Notes to the Financial Statements  
Year ended 31 March 2016

10. **Surplus for the Year**

Surplus for the year is stated after charging:

	<u>2016</u>	<u>2015</u>
	\$	\$
Auditor's remuneration	<u>500,000</u>	<u>450,000</u>

11. **Investment**

	<u>2016</u>	<u>2015</u>
	\$	\$
Unquoted security	<u>2,750,114</u>	<u>-</u>

This represents 12,851 share in Jambar Holdings at cost.

12. **Employee Benefits**

	<u>2016</u>	<u>2015</u>
	\$	\$
Salaries	33,099,864	35,980,831
Pension (note 13)	2,654,343	2,630,669
Health insurance	752,380	769,581
Uniform and other benefits	<u>793,260</u>	<u>974,023</u>
	<u>37,299,847</u>	<u>40,355,104</u>

The number of employees at year end was seventeen (17) (2015 – nineteen (19)).

13. **Pension**

The Council participated in a Defined Contribution Pension Plan for its employees, which is administered by Sagicor Life of Jamaica Limited. It is funded by contributions from employees and employer. The Council contributes at a rate of ten percent (10%) of pensionable salaries, while the employees contribute at a mandatory rate of five percent (5%) but may make voluntary contributions not exceeding a further five percent (5%).

**THE GENERAL LEGAL COUNCIL**  
Notes to the Financial Statements  
Year ended 31 March 2016

13. **Pension (cont'd)**

Pension benefits are based on contributions plus accumulated interest. Accordingly, the Council's liability is restricted to its contributions.

The Council's contribution to the above plan during the year ended 31 March 2016 amounted to \$2,654,343 (2015 - \$2,630,669)

14. **Financial Risk Management**

The Council's activities expose it to a variety of financial risks: market risk (currency risk, interest rate and other price risk), credit risk and liquidity risk. The Council seeks to manage these risks by close monitoring of each class of its financial instruments as follows:

a) **Market Risk**

i) **Currency risk**

Currency risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates.

The Council is not exposed to currency risk arising from various currency exposures. At the statement of financial position date, the Council had no foreign currency assets or liabilities.

ii) **Interest rate risk**

Interest rate risk is the risk that the value of future cash flows of a financial instrument will fluctuate because of changes in market interest rates.

The Council's cash and cash equivalents are subject to interest rate risk. However, the Council attempts to manage this risk by monitoring its interest-bearing instruments closely and procuring the most advantageous rates under contracts with interest rates that are fixed for the life of the contract, where possible.

The Council invests excess cash in short-term deposits and maintains interest-earning bank accounts with licensed financial institutions. Short-term deposits are invested for periods of twelve (12) months or less at fixed interest rates and are not affected by fluctuations in market interest rates up to the date of maturity. Interest rates on interest-

earning bank accounts are not fixed but are subject to market rates.

### **Interest rate sensitivity**

Due to the fact that interest rates on the Council's short-term deposits are fixed up to maturity and interest earned from interest-bearing bank accounts is immaterial, there would be no material impact on the results of the Council's operations as a result of fluctuations in interest rates.

#### **iii) Other price risk**

Other price risk is the risk that the value of a financial instrument fluctuates as a result of changes in market prices, whether those changes are caused by factors specific to the individual instruments or its issuer or factors affecting all instruments traded in the market. The Council's exposure to changes in market prices is limited.

#### **b) Credit Risk**

Credit risk is the risk that one party to a financial instrument will fail to discharge an obligation and cause the other party to incur a financial loss.

The Council faces credit risk in respect of its receivables, cash and cash equivalents and short-term deposits held with financial institutions.

The Council limits its exposure to credit risk by maintaining these balances with licensed financial institutions that are considered to be stable. The maximum credit risk exposure faced by the Council is the total of the balances reflected in the financial statements, summarised as follows:

**THE GENERAL LEGAL COUNCIL**  
Notes to the Financial Statements  
Year ended 31 March 2016

14. **Financial Risk Management (cont'd)**

b) **Credit Risk (cont'd)**

	<u>2016</u>	<u>2015</u>
	\$	\$
Receivables	8,069,899	2,583,654
Cash and cash equivalents	<u>44,978,558</u>	<u>50,409,899</u>
	<u>53,048,457</u>	<u>52,993,553</u>

c) **Liquidity Risk**

Liquidity risk is the risk that the Council will encounter difficulty in raising funds to meet its commitment associated with financial instruments.

The Council manages its liquidity risk by maintaining appropriate level of resources in liquid or near liquid form. The Council maintains cash and short-term deposits for up to 12 months to meet its liquidity requirements.

The Council's financial liabilities comprise bank overdraft and payables and accruals. These amounts are due as follows:

	Within 3 Months \$	3 to 12 Months \$	1 to 5 Years \$	Total \$
<b>As at 31 March 2016</b>				
Bank overdraft	2,667,328	-	-	2,667,328
Payables and accruals	1,628,524	814,263	-	2,442,787
	<u>4,295,852</u>	<u>814,263</u>	<u>-</u>	<u>5,110,115</u>
	Within 3 Months \$	3 to 12 Months \$	1 to 5 Years \$	Total \$
<b>As at 31 March 2015</b>				
Payables and accruals	2,548,789	1,203,795	-	3,752,584
	<u>2,548,789</u>	<u>1,203,795</u>	<u>-</u>	<u>3,752,584</u>

## The General Legal Council

The supplementary information presented on page 23 has been taken from the accounting records of The General Legal Council and has been subjected to the tests and other auditing procedures applied in my examination of the financial statements of the Council for the year ended 31 March 2016.

In my opinion, this information, although not necessary for a fair presentation of the Council's state of affairs, results of operations, changes in reserves or cash flows is fairly presented in all material respects in relation to the financial statements taken as a whole.

*Vintoria Bernard*  
**CHARTERED ACCOUNTANT**

19 August 2016

**PARTNER: Vintoria Bernard, FCA, FCCA BSc.**



**THE GENERAL LEGAL COUNCIL**  
Additional Information – Schedule of Expenses  
Year ended 31 March 2016

	<u>2016</u>	<u>2015</u>
	<u>\$</u>	<u>\$</u>
Advertising	454,674	690,681
Audit and accounting fees	557,650	650,450
Bank charges	944,710	684,612
Bad debt	-	388,914
Depreciation	1,956,591	2,873,243
Donation	187,700	57,859
Electricity	779,378	789,373
Insurance	114,153	97,554
Irrecoverable GCT	2,380,198	1,575,604
Legal and professional fees	2,961,068	6,875,233
Meeting expenses	94,219	42,653
Office expenses	564,478	387,534
Office rent	2,289,550	2,289,237
Printing, stationery and postage	2,472,418	1,579,632
Prior year adjustment	-	400,248
Repairs and maintenance	5,351,602	3,551,641
Salaries, wages and related costs	36,506,587	38,740,917
Security	1,143,074	875,504
Seminar expenses	361,786	42,120
Staff welfare	566,444	666,332
Staff training	157,300	160,000
Telephone	887,763	913,527
Travel and accommodation	2,097,347	968,617
Uniforms	226,816	307,691
	<u>63,055,506</u>	<u>65,609,176</u>